

SMS
V A R A N A S I
SCHOOL OF MANAGEMENT SCIENCES
VARANASI

(AN AUTONOMOUS COLLEGE)

(www.smsvaranasi.com)

BACHELOR OF COMMERCE

B.COM (H)

(Three Year Course)

Semester – wise Papers in B.Com (Hons) Course

Year	Sem	Subject I	Subject II	Subject III	Subject IV	Vocational	Co-Curricular	Industry/Training/ Survey/Project	Credits	Total Credit/ Sem
		Major 4/5/6 Credits	Major 4/5/6 Credits	Major 4/5/6 Credits	Minor/ Elective 4/5/6 Credits	Minor 3 Credits	Minor 2 Credits	Major 3/6/8 Credits		
1	II	Business Statistics (6)	Indian Economy (6)	Business Law (6)	E-Commerce / Corporate Communication (6)	Data Analysis through SPSS	First Aid and Health (2)		18+6+3 +2	29
		I	Business Organization (6)	Financial Accounting (6)	Marketing & Sales Management (6)	Management Sciences / Fundamental of Computers (6)	Tally & Computerize d Accounting (3)	Food , Nutrition and Hygiene (2)		18+6+3 +2
3	Human Values and Environment Studies (2)									
		2	III	Corporate Accounting (6)	Business Economics (6)	Banking & Insurance (6)	Supply Chain Management & Logistics/Retail & Operations Management (6)	MS Office (3)		
IV	Research Methodology (6)									
		3	V	Cost & Management Accounting (5)	Financial Services (5)	Auditing (5)		Analytic Ability and Digital Awareness (2)	Survey Project (3)	20+2+3
VI	Goods & Services Tax (5)									
		3	International Trade (5)	Investment Analysis & Portfolio Management (5)						166
Total Credit of Entire Programme										

B.COM HONOURS COURSE STRUCTURE

Semester	Sr. No.	Paper Code	Paper Name	Periods			Sessional			ESE	Total	Credits	
				L	T	P	CT	TA	Total				
			Subject - Major										
FIRST	1	BCOMH-22-101	Business Organisation	6	0	0	15	10	25	75	100	6	
	2	BCOMH-22-102	Financial Accounting	6	0	0	15	10	25	75	100	6	
			Subject- Major (Any Faculty)										
	3	BCOMH-22-103	Marketing & Sales Management	6	0	0	15	10	25	75	100	6	
			Subject- Minor Elective (Other Faculty- Select One)										
	4	BCOMH-ME-22-104	Management Sciences	6	0	0	15	10	25	75	100	6	
		BCOMH-ME-22-105	Fundamentals of Computers										
			Subject - Vocational Course										
	5	BCOMH-VC-22-106	Tally & Computerized Accounting	0	0	3	15	10	25	75	100	3	
		Subject - Co-Curricular Course											
6	CC-1	Food, Nutrition & Hygiene	2	0	0	-	-	-	100	100	2		
CT: Class test; TA: Teacher Assessment. L/T/P: Lecture/Tutorial/Practical				Total								29	

Semester	Sr. No.	Paper Code	Paper Name	Periods			Sessional			ESE	Total	Credits	
				L	T	P	CT	TA	Total				
			Subject - Major										
SECOND	1	BCOMH-22-201	Business Statistics	6	0	0	15	10	25	75	100	6	
	2	BCOMH-22-202	Indian Economy	6	0	0	15	10	25	75	100	6	
			Subject- Major (Any Faculty)										
	3	BCOMH-22-203	Business Law	6	0	0	15	10	25	75	100	6	
			Subject- Minor Elective (Other Faculty- Select One)										
	4	BCOMH-ME-22-204	E- Commerce	6	0	0	15	10	25	75	100	6	
		BCOMH-ME-22-205	Corporate Communication										
			Subject - Vocational Course										
	5	BCOMH-VC-22-206	Data Analysis through SPSS	0	0	3	15	10	25	75	100	3	
		Subject - Co-Curricular Course											
6	CC-2	First Aid and Health	2	0	0	-	-	-	100	100	2		
CT: Class test; TA: Teacher Assessment. L/T/P: Lecture/Tutorial/Practical				Total								29	

Semester	Sr. No.	Paper Code	Paper Name	Periods			Sessional			ESE	Total	Credits
				L	T	P	CT	TA	Total			
		Subject - Major										
THIRD	1	BCOMH-22-301	Corporate Accounting	6	0	0	15	10	25	75	100	6
	2	BCOMH-22-302	Business Economics	6	0	0	15	10	25	75	100	6
	Subject- Major (Any Faculty)											
	3	BCOMH-22-303	Banking & Insurance	6	0	0	15	10	25	75	100	6
	Subject- Minor Elective (Other Faculty- Select One)											
	4	BCOMH-ME-22-304	Supply Chain Management & Logistics	6	0	0	15	10	25	75	100	6
		BCOMH-ME-22-305	Retail & Operation Management									
	Subject - Vocational Course											
	5	BCOMH-VC-22-306	MS- Office	0	0	3	15	10	25	75	100	3
Subject - Co-Curricular Course												
6	CC-3	Human Values and Environment Studies	2	0	0	-	-	-	100	100	2	
CT: Class test; TA: Teacher Assessment. L/T/P: Lecture/Tutorial/Practical				Total								29

Semester	Sr. No.	Paper Code	Paper Name	Periods			Sessional			ESE	Total	Credits
				L	T	P	CT	TA	Total			
		Subject - Major										
FOURTH	1	BCOMH-22-401	Research Methodology	6	0	0	15	10	25	75	100	6
	2	BCOMH-22-402	Financial Management	6	0	0	15	10	25	75	100	6
	Subject- Major (Any Faculty)											
	3	BCOMH-22-403	Human Resource Management	6	0	0	15	10	25	75	100	6
	Subject- Minor Elective (Other Faculty- Select One)											
	4	BCOMH-ME-22-404	Digital Marketing	6	0	0	15	10	25	75	100	6
		BCOMH-ME-22-405	Rural Marketing									
	Subject - Vocational Course											
	5	BCOMH-VC-22-406	Business Analytics & Data Science	0	0	3	15	10	25	75	100	3
Subject - Co-Curricular Course												
6	CC-4	Physical Education and Yoga	2	0	0	-	-	-	100	100	2	
CT: Class test; TA: Teacher Assessment. L/T/P: Lecture/Tutorial/Practical				Total								29

Semester	Sr. No.	Paper Code	Paper Name	Periods			Sessional			ESE	Total	Credits		
				L	T	P	CT	TA	Total					
				Subject - Major										
FIFTH	1	BCOMH-22-501	Income Tax	5	0	0	15	10	25	75	100	5		
	2	BCOMH-22-502	Auditing	5	0	0	15	10	25	75	100	5		
	3	BCOMH-22-503	Cost & Management Accounting	5	0	0	15	10	25	75	100	5		
	4	BCOMH-22-504	Financial Services	5	0	0	15	10	25	75	100	5		
					Subject - Co-Curricular Course									
	5	CC-5	Analytical Ability and Digital Awareness	2	0	0	-	-	-	100	100	2		
					Subject- Survey Project									
6	BCOMH-RB-506	Survey Project	0	0	3	-	-	-	100	100	3			
CT: Class test; TA: Teacher Assessment. L/T/P: Lecture/Tutorial/Practical				Total								25		

Semester	Sr. No.	Paper Code	Paper Name	Periods			Sessional			ESE	Total	Credits		
				L	T	P	CT	TA	Total					
				Subject - Major										
SIXTH	1	BCOMH-22-601	Goods & Service Tax	5	0	0	15	10	25	75	100	5		
	2	BCOMH-22-602	Entrepreneurship and Incubation	5	0	0	15	10	25	75	100	5		
	3	BCOMH-22-603	International Trade	5	0	0	15	10	25	75	100	5		
	4	BCOMH-22-604	Investment Analysis & Portfolio Management	5	0	0	15	10	25	75	100	5		
					Subject - Co-Curricular Course									
	5	CC-6	Communication Skill and Personality Development	2	0	0	-	-	-	100	100	2		
					Subject- Dissertation Project									
6	BCOMH-RB-606	Dissertation Project	0	0	3	-	-	-	100	100	3			
CT: Class test; TA: Teacher Assessment. L/T/P: Lecture/Tutorial/Practical				Total								25		
GRAND TOTAL OF CREDITS OF ALL SIX SEMESTERS												166		

PROGRAMME OUTCOMES OF B.COM HONOURS COURSE

SEM	SL NO	PROGRAMME OUTCOMES	BCOMH -22-101	BCOMH -22-102	BCOMH -22-103	BCOMH- ME-22-104	BCOMH- ME-22-105	BCOMH- VC-22-106	CC-1
I	1	Generic and domain Knowledge	✓	✓	✓	✓	✓	✓	✓
	2	Problem Solving & Innovation	✓	✓	✓	✓	✓	✓	✓
	3	Critical Thinking	✓	✓	✓	✓	✓	✓	✓
	4	Effective Communication	✓	✓	✓	✓		✓	
	5	Leadership and Team Work	✓		✓	✓			
	6	Entrepreneurship	✓		✓	✓			
	7	Social Responsiveness and Ethics	✓	✓	✓	✓	✓	✓	✓
	8	Employability		✓	✓	✓	✓	✓	
	9	Lifelong Learning	✓	✓	✓	✓	✓	✓	✓
LEGENDS		BCOMH-22-101	Business Organisation						
		BCOMH-22-102	Financial Accounting						
		BCOMH-22-103	Marketing & Sales Management						
		BCOMH-ME-22-104	Management Science						
		BCOMH-ME-22-105	Fundamentals of Computers						
		BCOMH-VC-22-106	Tally & Computerized Accounting						
		CC-1	Food, Nutrition & Hygiene						

PROGRAMME OUTCOMES OF B.COM HONOURS COURSE

SEM	SL NO	PROGRAMME OUTCOMES	BCOM H-22-201	BCOM H-22-202	BCOM H-22-203	BCOMH-ME-22-204	BCOMH-ME-22-205	BCOMH-VC-22-206	CC-2
II	1	Generic and domain Knowledge	✓	✓	✓	✓	✓	✓	✓
	2	Problem Solving & Innovation	✓	✓	✓	✓	✓	✓	✓
	3	Critical Thinking	✓	✓	✓	✓	✓	✓	✓
	4	Effective Communication	✓			✓	✓	✓	
	5	Leadership and Team Work							
	6	Entrepreneurship			✓	✓			
	7	Social Responsiveness and Ethics	✓	✓	✓	✓	✓	✓	✓
	8	Employability	✓			✓		✓	
	9	Lifelong Learning	✓	✓	✓	✓	✓	✓	✓
LEGENDS		BCOMH-22-201	Business Statistics						
		BCOMH-22-202	Indian Economy						
		BCOMH-22-203	Business Law						
		BCOMH-ME-22-204	E- Commerce						
		BCOMH-ME-22-205	Corporate Communication						
		BCOMH-VC-22-206	Data Analysis through SPSS						
		CC-2	First Aid and Health						

PROGRAMME OUTCOMES OF B.COM HONOURS COURSE

SEM	SL NO	PROGRAMME OUTCOMES	BCOMH-22-301	BCOMH-22-302	BCOMH-22-303	BCOMH-ME-22-304	BCOMH-ME-22-305	BCOMH-VC-22-306	CC-3
III	1	Generic and domain Knowledge	✓	✓	✓	✓	✓	✓	✓
	2	Problem Solving & Innovation	✓	✓	✓	✓	✓	✓	✓
	3	Critical Thinking	✓	✓	✓	✓	✓	✓	✓
	4	Effective Communication	✓		✓	✓	✓	✓	
	5	Leadership and Team Work			✓	✓	✓		
	6	Entrepreneurship				✓	✓		
	7	Social Responsiveness and Ethics	✓	✓	✓	✓	✓	✓	✓
	8	Employability	✓		✓	✓	✓	✓	✓
	9	Lifelong Learning	✓	✓	✓	✓	✓	✓	✓
LEGENDS		BCOMH-22-301	Corporate Accounting						
		BCOMH-22-302	Business Economics						
		BCOMH-22-303	Banking & Insurance						
		BCOMH-ME-22-304	Supply Chain Management & Logistics						
		BCOMH-ME-22-305	Retail & Operation Management						
		BCOMH-VC-22-306	MS- Office						
		CC-3	Human Values and Environment Studies						

PROGRAMME OUTCOMES OF B.COM HONOURS COURSE

SEM	SL NO	PROGRAMME OUTCOMES	BCOM H-22-401	BCOM H-22-402	BCOM H-22-403	BCOMH-ME-22-404	BCOMH-ME-22-405	BCOMH-VC-22-406	CC-4
IV	1	Generic and domain Knowledge	✓	✓	✓	✓	✓	✓	✓
	2	Problem Solving & Innovation	✓	✓	✓	✓	✓	✓	✓
	3	Critical Thinking	✓	✓	✓	✓	✓	✓	
	4	Effective Communication	✓		✓	✓	✓	✓	
	5	Leadership and Team Work			✓		✓		
	6	Entrepreneurship				✓	✓		
	7	Social Responsiveness and Ethics	✓	✓	✓	✓	✓	✓	✓
	8	Employability	✓	✓		✓	✓	✓	✓
	9	Lifelong Learning	✓	✓	✓	✓	✓	✓	✓
LEGENDS		BCOMH-22-401	Research Methodology						
		BCOMH-22-402	Financial Management						
		BCOMH-22-403	Human Resource Management						
		BCOMH-ME-22-404	Digital Marketing						
		BCOMH-ME-22-405	Rural Marketing						
		BCOMH-VC-22-406	Business Analytics & Data Science						
		CC-4	Physical Education and Yoga						

PROGRAMME OUTCOMES OF B.COM HONOURS COURSE

SEM	SL NO	PROGRAMME OUTCOMES	BCOMH-22-501	BCOMH-22-502	BCOMH-22-503	BCOMH -22-504	CC-5	BCOMH-RB-506
V	1	Generic and domain Knowledge	✓	✓	✓	✓	✓	✓
	2	Problem Solving & Innovation	✓	✓	✓	✓	✓	✓
	3	Critical Thinking	✓	✓	✓	✓	✓	✓
	4	Effective Communication	✓	✓	✓	✓	✓	✓
	5	Leadership and Team Work						
	6	Entrepreneurship		✓				
	7	Social Responsiveness and Ethics	✓	✓	✓	✓	✓	✓
	8	Employability	✓	✓		✓	✓	✓
	9	Lifelong Learning	✓	✓	✓	✓	✓	✓
LEGENDS		BCOMH-22-501	Income Tax					
		BCOMH-22-502	Auditing					
		BCOMH-22-503	Cost & Management Accounting					
		BCOMH-22-504	Financial Services					
		CC-5	Analytical Ability and Digital Awareness					
		BCOMH-RB-506	Survey Project					

PROGRAMME OUTCOMES OF B.COM HONOURS COURSE

SEM	SL NO	PROGRAMME OUTCOMES	BCOMH-22-601	BCOMH-22-602	BCOMH-22-603	BCOMH-22-604	CC-6	BCOMH-RB-22-606
VI	1	Generic and domain Knowledge	✓	✓	✓	✓	✓	✓
	2	Problem Solving & Innovation	✓	✓	✓	✓	✓	✓
	3	Critical Thinking	✓	✓	✓	✓	✓	✓
	4	Effective Communication	✓	✓	✓		✓	✓
	5	Leadership and Team Work		✓			✓	
	6	Entrepreneurship		✓			✓	
	7	Social Responsiveness and Ethics	✓	✓	✓	✓	✓	✓
	8	Employability	✓	✓	✓	✓	✓	✓
	9	Lifelong Learning	✓	✓	✓	✓	✓	✓
LEGENDS		BCOMH-22-601	Goods & Service Tax					
		BCOMH-22-602	Entrepreneurship and Incubation					
		BCOMH-22-603	International Trade					
		BCOMH-22-604	Investment Analysis & Portfolio Management					
		CC-5	Communication Skill and Personality Development					
		BCOMH-RB-606	Dissertation Project					

Semester I	BCOMH-22-101: Business Organisation
Credit – 6	LTP: 6:0:0

Course Outcomes: On successful completion of the course the learner will be able to:

COs	Course Outcomes	Cognitive Levels	Blooms Taxonomy
CO 1	Define and Infer the various concepts of setting up of a business.	L - 1 L - 2	Remembering Understanding
CO 2	Utilise and Compare the knowledge about industrialization and its impact on the economy.	L - 3 L - 4	Applying Analyzing
CO 3	Compare and elaborate the applicability of organizational behavior to understand the people in organization.	L - 5 L – 6	Evaluating Creating

Semester I	BCOMH-22-102: Financial Accounting
Credit – 6	LTP: 6: 0: 0

Course Outcomes: On successful completion of the course the learner will be able to:

COs	Course Outcomes	Cognitive Levels	Blooms Taxonomy
CO 1	Name and Outline the basic concepts of Financial Accounting.	L – 1 L – 2	Remembering Understanding
CO 2	Build and Classify the various accounting concepts while recording the business transactions.	L – 3 L – 4	Applying Analyzing
CO 3	Assess the financial statements and design the same for practical implications.	L – 5 L – 6	Evaluating Creating

Semester I	BCOMH-22-103: Marketing & Sales Management
Credit – 6	LTP: 6:0:0

Course Outcomes: On successful completion of the course the learner will be able to:

COs	Course Outcomes	Cognitive Levels	Blooms Taxonomy
CO 1	List and Contrast the concepts related to Marketing & Sales Management	L – 1 L – 2	Remembering Understanding
CO 2	Develop the knowledge of Marketing & Sales Management to solve marketing related business problems and Simplify the intricacies involved in Marketing & Sales Management.	L – 3 L – 4	Applying Analyzing
CO 3	Justify the effectiveness of alternative Marketing & Sales Management plans and strategies in particular marketing situations and formulate effective Marketing & Sales Management plans and strategies.	L – 5 L – 6	Evaluating Creating

Semester I	BCOMH-ME-22-104: Management Sciences
Credit – 6	LTP: 6:0:0

Course Outcomes: On successful completion of the course the students will be able to:

COs	Course Outcomes	Cognitive Levels	Blooms Taxonomy
CO 1	Recall and Relate various Managerial Competencies and Approaches in Management.	L – 1 L - 2	Remembering Understanding
CO 2	Identify and List the various process of management for effective decision making.	L – 3 L – 4	Applying Analysing
CO 3	Perceive and Test different management practices prevailing in the real corporate world.	L - 5 L - 6	Evaluating Creating

Semester I	BCOMH-ME-22 -105: Fundamentals of Computers
Credit – 6	LTP: 6:0:0

Course Objective: The objective is to provide an understanding of Fundamental Information Technology Concepts and Office Suite. It includes practical skills in data capture, text editing with report formatting, effective presentation tools, efficient search techniques and online collaboration tools.

Course Outcomes: On successful completion of the course the learner will be able to:

COs	Course Outcomes	Cognitive Levels	Blooms Taxonomy
CO 1	Label and Show the basic components of computer applications and networking.	L – 1 L - 2	Remembering Understanding
CO 2	Make use of the different software for document and presentation in Computer.	L – 3 L – 4	Applying Analysing
CO 3	Design the documents and presentation using the computer tools and techniques.	L - 5 L - 6	Evaluating Creating

Semester I	BCOMH-VC-22-106: Tally & Computerized Accounting
Credit – 3	LTP: 0:0:3

Course Objective: This course exposes the students to the concepts of Computerized Accounting and its practical applicable to various business institutions.

Course Outcomes: On successful completion of the course the learner will be able to:

COs	Course Outcomes	Cognitive Levels	Blooms Taxonomy
CO 1	Remember and Understand the concept of Tally and computerized accounting in business.	L - 1 L - 2	Remembering Understanding
CO 2	Construct and Categorise the various provisions and function of Tally in the business to get the final statements.	L - 3 L - 4	Applying Analyzing
CO 3	Evaluate the financial statements by using Tally to compile good business decisions.	L - 5 L – 6	Evaluating Creating

Semester I	CC-1: Food, Nutrition & Hygiene
B.Com (Honours)	LTP: 2:0:0

Course Outcomes: On successful completion of the course the learner will be able to:

COs	Course Outcomes	Cognitive Levels	Blooms Taxonomy
CO 1	Remember and understand the concepts related to food and nutrition.	L – 1 L – 2	Remembering Understanding
CO 2	Apply principles of nutritive requirement during normal and special conditions and analyze related health issues.	L – 3 L – 4	Applying Analyzing
CO 3	Evaluate the system of meal planning and create effective plans and strategies towards Nutrition requirements.	L – 5 L – 6	Evaluating Creating

Semester II	BCOMH-22-201: Business Statistics
Credit – 6	LTP: 6:0:0

Course Objective: The objective of the course is to make the students familiar with basic statistical techniques and their applications in managerial decision making.

Course Outcomes: On successful completion of the course the learner will be able to:

COs	Course Outcomes	Cognitive Levels	Blooms Taxonomy
CO 1	Select and Relate the basic concepts of statistics in business disciplines.	L – 1 L - 2	Remembering Understanding
CO 2	Experiment with the statistical techniques to Dissect the issues within a business context.	L – 3 L – 4	Applying Analysing
CO 3	Mark the appropriateness of statistical analysis used and Compose the best possible solutions in business related issues.	L - 5 L - 6	Evaluating Creating

Semester II	BCOMH-22-202: Indian Economy
Credit - 6	LTP: 6:0:0

Course Outcomes: On successful completion of the course the learner will be able to:

COs	Course Outcomes	Cognitive Levels	Blooms Taxonomy
CO 1	Tell and Show the conceptual framework of India economy.	L – 1 L - 2	Remembering Understanding
CO 2	Identify the elements and factors affecting the Indian Economy and also Distinguish the related trends.	L – 3 L – 4	Applying Analysing
CO 3	Judge the strategic aspects of Indian Economy and Modify the reports accordingly.	L - 5 L - 6	Evaluating Creating

Semester II	BCOMH-22-203: Business Law
Credit – 6	LTP: 6:0:0

Course Outcomes: On successful completion of the course the learner will be able to:

COs	Course Outcomes	Cognitive Levels	Blooms Taxonomy
CO 1	Remember and Relate the various business laws affecting businesses in India	L – 1 L - 2	Remembering Understanding
CO 2	Choose and Examine the rules and regulations of law in the business context.	L – 3 L – 4	Applying Analysing
CO 3	Measure the various implications of business law and Propose legitimate business environment.	L - 5 L - 6	Evaluating Creating

Semester II	BCOMH-ME-22 -204: E- Commerce
Credit - 6	LTP: 6: 0: 0

Course Outcomes: On successful completion of the course learner will be able to:

COs	Course Outcomes	Cognitive Levels	Blooms Taxonomy
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CO1	Enumerate the basic knowledge of E-Commerce and Relate it to the various concepts of M-Commerce	L – 1 L - 2	Remembering Understanding
CO2	Select the basic principles of E- Commerce and Compare other related technologies.	L – 3 L – 4	Applying Analysing
CO3	Defend the effectiveness of E-Commerce in the present business world and Make up a digital environment.	L - 5 L - 6	Evaluating Creating

Semester II	BCOMH-ME-22-205: Corporate Communication
Credit -6	LTP: 6:0:0

Course Outcomes: On successful completion of the course the learner will be able to:

COs	Course Outcomes	Cognitive Levels	Blooms Taxonomy
CO 1	Facilitate students to Show and Explain the concept of communication.	L – 1 L - 2	Remembering Understanding
CO 2	Construct and Divide the fundamentals of communication and promote in learners day to day lives.	L – 3 L – 4	Applying Analysing
CO 3	Select and Solve test practices in communication for better applicability in the corporate world.	L - 5 L - 6	Evaluating Creating

Semester II	BCOMH-VC-22-206: Data Analysis through SPSS
Credit – 3	LTP: 0:0:3

Course Outcomes: On successful completion of the course the learner will be able to:

COs	Course Outcomes	Cognitive Levels	Blooms Taxonomy
CO 1	Select the basic terminologies of SPSS and Understand the SPSS operations.	L – 1 L - 2	Remembering Understanding
CO 2	Plan the theoretical learning of statistics practically through SPSS and analyse the output obtained from the software in business context.	L – 3 L – 4	Applying Analysing

CO 3	Choose the alternatives in business decision making and Discuss feasible model that remove the business hindrances.	L - 5	Evaluating
		L - 6	Creating

Semester II	CC-2: First Aid and Health
B.Com (Honours)	LTP: 2:0:0

Course Outcomes: On successful completion of the course the learner will be able to:

COs	Course Outcomes	Cognitive Levels	Blooms Taxonomy
CO 1	Remember and understand the concepts related to first aid and health.	L – 1 L – 2	Remembering Understanding
CO 2	Apply principles of first aid and health and analyse first aid principles as applied to real life.	L – 3 L – 4	Applying Analyzing
CO 3	Evaluate the first aid systems as applicable to general and emergency situations and create effective first aid procedures to deal with exigencies.	L – 5 L – 6	Evaluating Creating

Semester III	BCOMH-22-301: Corporate Accounting
Credit – 6	LTP: 6:0:0

Course Outcomes: On successful completion of the course the learner will be able to:

COs	Course Outcomes	Cognitive Levels	Blooms Taxonomy
CO 1	Define and Explain the various concepts of Corporate Accounting.	L – 1	Remembering
		L - 2	Understanding
CO 2	Construct and Examine the components of Corporate Accounting to make the final statements of Companies	L – 3	Applying
		L – 4	Analysing
CO 3	Appraise the financial statements of companies to Provide solution for sensible decision making.	L - 5	Evaluating
		L - 6	Creating

Semester III	BCOMH-22-302: Business Economics
Credit – 6	LTP: 6: 0: 0

Course Outcomes: On successful completion of the course the students will be able to:

COs	Course Outcomes	Cognitive Levels	Blooms Taxonomy
CO 1	Label and Interpret the relevance of economics for different business units.	L – 1 L - 2	Remembering Understanding
CO 2	Identify and Inspect the various concepts of economic theories in the real world for facilitating decision making of business firms.	L – 3 L – 4	Applying Analysing
CO 3	Deduct the different concepts of economic theories and laws to develop solutions for market problems.	L - 5 L - 6	Evaluating Creating

Semester III	BCOMH-22-303: Banking & Insurance
Credit – 6	LTP: 6:0:0

Course Outcomes: On successful completion of the course the learner will be able to:

COs	Course Outcomes	Cognitive Levels	Blooms Taxonomy
CO 1	List and Outline the various types of banking and insurance systems in India.	L – 1 L - 2	Remembering Understanding
CO 2	Identify and Examine the various kinds of laws governing the banking and insurance sector in India.	L – 3 L – 4	Applying Analysing
CO 3	Justify and Improve the different kinds of banking and insurance services available to the various kinds of business units in India.	L - 5 L - 6	Evaluating Creating

Semester III	BCOMH-ME-22-304 - Supply Chain Management and Logistics
Credit – 6	LTP:6:0:0

Course Outcomes: On successful completion of the course, the learner will be able to:

COs	Course Outcomes	Cognitive Levels	Blooms Taxonomy
CO 1	Spell and Summarise the core concepts of Supply Chain Management and Logistics	L – 1 L – 2	Remembering Understanding
CO 2	Develop the concept of Supply Chain Management and Logistics to solve real life problem after critically examining the same.	L – 3 L – 4	Applying Analyzing
CO 3	Appraise different strategical aspect of supply chain and Compile strategies pertaining to real life problems.	L – 5 L – 6	Evaluating Creating

Semester III	BCOMH-ME-22-305: Retail Operations Management
Credit – 6	LTP: 6:0:0

Course Outcomes: On successful completion of the course the learner will be able to:

COs	Course Outcomes	Cognitive Levels	Blooms Taxonomy
CO 1	Remember and Outline the concepts related to Retail Operations Management	L – 1 L – 2	Remembering Understanding
CO 2	Apply the knowledge of Retail Operations Management to manage retail organizations and Simplify the intricacies involved in Retail Operations Management.	L – 3 L – 4	Applying Analyzing
CO 3	Interpret the effectiveness of alternatives available for managing retail operations and selecting appropriate alternatives for creating and running retail organization successfully.	L – 5 L – 6	Evaluating Creating

Semester III	BCOMH-VC-22-306: MS Office
Credit – 3	LTP: 0:0:3

Course Outcomes: On successful completion of the course the learner will be able to:

COs	Course Outcomes	Cognitive Levels	Blooms Taxonomy
CO 1	Define and Outline the Fundamentals of MS-Office; Word, Excel and PPT	L – 1 L - 2	Remembering Understanding

CO 2	Experiment with the tools of MS Office for analysis.	L – 3 L – 4	Applying Analysing
CO 3	Determine the viability of decision using the tools of MS- Office and Formulate a new horizon for effective decision making.	L - 5 L - 6	Evaluating Creating

Semester III	CC-3: Human Values and Environment Studies
B.Com (Honours)	LTP: 2:0:0

Course Outcomes: On successful completion of the course the learner will be able to:

COs	Course Outcomes	Cognitive Levels	Blooms Taxonomy
CO 1	Memorise and observe basic principles of Human Values and Environmental Studies.	L – 1 L – 2	Remembering Understanding
CO 2	Verify core concepts of human values and business ethics and demonstrate how it works in organizational environment.	L – 3 L – 4	Applying Analyzing
CO 3	Infer applicability of human value issues in organizations and recommend a model of human value for implementation in organizations.	L – 5 L – 6	Evaluating Creating

Semester IV	BCOMH-22-401: Research Methodology
Credit – 6	LTP: 6:0:0

Course Outcomes: On successful completion of the course the learner will be able to:

COs	Course Outcomes	Cognitive Levels	Blooms Taxonomy
CO 1	Recall the concept related to research and Demonstrate the relevance of research and its conduct.	L – 1 L - 2	Remembering Understanding
CO 2	Simplify the aspects related to research methodology and Construct them in the Data analysis.	L – 3 L – 4	Applying Analysing

CO 3	Explain the different approaches of doing research and learn to Build a hypothetical case for conducting research.	L - 5 L - 6	Evaluating Creating
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Semester IV	BCOMH-22-402: Financial Management
Credit – 6	LTP: 6: 0: 0

Course Outcomes: On successful completion of the course the learner will be able to:

COs	Course Outcomes	Cognitive Levels	Blooms Taxonomy
CO 1	Remember and Explain the various concepts and theories of Financial Management.	L – 1 L - 2	Remembering Understanding
CO 2	Make use of the tools and techniques of Financial Management and compare it for decision making.	L – 3 L – 4	Applying Analysing
CO 3	Determine the process of Financial Management to develop a pattern for effective investment.	L - 5 L - 6	Evaluating Creating

Semester IV	BCOMH-22-403: Human Resource Management
Credit - 6	LTP: 6:0:0

Course Outcomes: On successful completion of the course the learner will be able to:

COs	Course Outcomes	Cognitive Levels	Blooms Taxonomy
CO 1	Demonstrate an outline of key terms theories, concepts and practices within the field of Human Resource Management.	L – 1 L - 2	Remembering Understanding
CO 2	Simplify the theoretical and practical perspective of key Human Resource Management concepts.	L – 3 L – 4	Applying Analysing
CO 3	Make up a linkage between HRM processes and practices with business strategies, structures and culture.	L - 5 L - 6	Evaluating Creating

Semester IV	BCOMH-ME-22-404: Digital Marketing
Credit – 6	LTP: 6:0:0

Course Outcomes: On successful completion of the course the learner will be able to:

COs	Course Outcomes	Cognitive Levels	Blooms Taxonomy
CO 1	Relate and Summarize the concepts related to Digital Marketing	L – 1 L – 2	Remembering Understanding
CO 2	Utilise the knowledge of digital marketing to solve related marketing problems and discover the intricacies involved in digital marketing.	L – 3 L – 4	Applying Analyzing
CO 3	Assess the effectiveness of alternatives available for digital marketing in particular marketing situations and design effective digital marketing plan and strategy.	L – 5 L – 6	Evaluating Creating

Semester IV	BCOMH-ME-22-405: Rural Marketing
Credit – 6	LTP: 6:0:0

Course Outcomes: On successful completion of the course the learner will be able to:

COs	Course Outcomes	Cognitive Levels	Blooms Taxonomy
CO 1	Recall and Rephrase the concepts related to Rural Marketing	L – 1 L – 2	Remembering Understanding
CO 2	Experiment with Rural Marketing to solve rural marketing related business problems and inspect the intricacies involved in Rural Marketing.	L – 3 L – 4	Applying Analyzing
CO 3	Appraise the effectiveness of alternative Rural Marketing plans and strategies in particular marketing situations and formulate effective Rural Marketing plans and strategies.	L – 5 L – 6	Evaluating Creating

Semester IV	BCOMH-VC-22-406: Business Analytics and Data Science
Credit – 3	LTP: 0:0:3

Course Outcomes: On successful completion of the course the learner will be able to:

COs	Course Outcomes	Cognitive Levels	Blooms Taxonomy
CO 1	Define and Explain the basics of Business Analytics and Data Science	L – 1 L - 2	Remembering Understanding
CO 2	Construct and Categorise the uses of Data Analytics and science in present business trends.	L – 3 L – 4	Applying Analysing
CO 3	Evaluate the knowledge of analytics and science and to build spaces for better opportunities.	L - 5 L - 6	Evaluating Creating

Semester IV	CC-4: Physical Education and Yoga
B.Com (Honours)	LTP: 2:0:0

Course Outcomes: On successful completion of the course the learner will be able to:

COs	Course Outcomes	Cognitive Levels	Blooms Taxonomy
CO 1	Conceptualize and Memorise the concepts related to Physical Education and Yoga.	L – 1 L – 2	Remembering Understanding
CO 2	Utilise the knowledge of Physical Education and Yoga to self and demonstrate the intricacies involved in application of Physical Education and Yoga.	L – 3 L – 4	Applying Analyzing
CO 3	Test the effectiveness of Physical Education and Yoga programs and design effective Physical Education and Yoga schedules.	L – 5 L – 6	Evaluating Creating

Semester V	BCOMH-22-501: Income Tax
Credit - 5	LTP: 5: 0: 0

Course Outcomes: On successful completion of the course the learner will be able to:

COs	Course Outcomes	Cognitive Levels	Blooms Taxonomy
CO 1	Recollect and Retain the various concepts of Income Tax.	L – 1 L - 2	Remembering Understanding

CO 2	Use and Process the concepts and provisions of Income tax in present scenario.	L – 3	Applying
		L – 4	Analysing
CO 3	Assess the different tax slabs and draft and Formulate the Tax liability proposal.	L - 5	Evaluating
		L - 6	Creating

Semester V	BCOMH-22-502: Auditing
Credit – 5	LTP: 5:0:0

Course Outcomes: On successful completion of the course the learner will be able to:

COs	Course Outcomes	Cognitive Levels	Blooms Taxonomy
CO 1	Remember and Illustrate the concept, objectives & types of Auditing.	L – 1 L - 2	Remembering Understanding
CO 2	Utilise and Compare the process of Auditing for verification of various accounts.	L – 3 L – 4	Applying Analysing
CO 3	Appraise the functions of Auditing to Propose new provisions for current scenario auditing process.	L - 5 L - 6	Evaluating Creating

Semester V	BCOMH-22-503: Cost and Management Accounting
Credit – 5	LTP: 5:0:0

Course Objective: The objective of the course is to enable students to acquire knowledge of concepts, methods and techniques of cost and management accounting and to make the students develop competence with their usage in managerial decision making and control.

Course Outcomes: On successful completion of the course the learner will be able to:

COs	Course Outcomes	Cognitive Levels	Blooms Taxonomy
CO 1	Remember and Absorb cost and management accounting concepts to be used in business.	L – 1	Remembering
		L - 2	Understanding
CO 2	Test and Infer from the different techniques of cost and management accounting to get its effectiveness.	L – 3	Applying

		L – 4	Analysing
CO 3	Design and Compare the Cost and Management sheets helpful for budgeting process in business.	L - 5 L - 6	Evaluating Creating

Semester V	BCOMH-22-504: Financial Services
Credit – 5	LTP: 5:0:0

Course Outcomes: On successful completion of the course the learner will be able to:

COs	Course Outcomes	Cognitive Levels	Blooms Taxonomy
CO 1	Memorise and Observe the various concepts, types and function of Financial services.	L – 1 L - 2	Remembering Understanding
CO 2	Use and Deduce the various types of Financial services for effective investment decision making.	L – 3 L – 4	Applying Analysing
CO 3	Compare the various financial services in terms of their functions and Simulate the best financial service to be opted for investment.	L - 5 L - 6	Evaluating Creating

Semester V	CC-5: Analytical Ability and Digital Awareness
B.Com (Honours)	LTP: 2:0:0

Course Outcomes: On successful completion of the course the learner will be able to:

COs	Course Outcomes	Cognitive Levels	Blooms Taxonomy
CO 1	Remember and understand the concepts related to Analytical Ability and Digital Awareness	L – 1 L – 2	Remembering Understanding
CO 2	Apply the knowledge of Analytical Ability and Digital Awareness to solve business problems and analyze the intricacies involved in Analytical Ability and Digital Awareness.	L – 3 L – 4	Applying Analyzing
CO 3	Evaluate the effectiveness of alternative Analytical Ability and Digital Awareness plans and strategies in particular situations and create effective plans and strategies for Analytical Ability and Digital Awareness.	L – 5 L – 6	Evaluating Creating

Semester VI	BCOMH-22-601: Goods and Services Tax
Credit- 5	LTP: 5: 0: 0

Course Outcomes: On successful completion of the course the learner will be able to:

COs	Course Outcomes	Cognitive Levels	Blooms Taxonomy
CO 1	Relate and Interpret the various concepts and provisions of Goods and Services Tax.	L – 1	Remembering
		L - 2	Understanding
CO 2	Utilise and Compare provisions of Goods and Services Tax in business units.	L – 3	Applying
		L – 4	Analysing
CO 3	Examine the different tax slabs and draft and Design the Tax liability proposal.	L - 5	Evaluating
		L - 6	Creating

Semester VI	BCOMH-22-602: Entrepreneurship and Incubation
Credit – 5	LTP: 5:0:0

Course Outcomes: On successful completion of the course the learner will be able to:

COs	Course Outcomes	Cognitive Levels	Blooms Taxonomy
CO 1	Remember the core concepts of entrepreneurship field of study with a deep understanding of the intricacies of entrepreneurial journey.	L – 1	Remembering
		L - 2	Understanding
CO 2	Learn to analyze the business situations and apply the business ideas to present scenario.	L – 3	Applying
		L – 4	Analysing
CO 3	Acquire the ability to evaluate and identify the best idea and create strategic plans to explore them with proper available entrepreneurial support.	L - 5	Evaluating
		L - 6	Creating

Semester VI	BCOMH-22-603: International Trade
Credit – 5	LTP: 5:0:0

Course Outcomes: On successful completion of the course the learner will be able to:

COs	Course Outcomes	Cognitive Levels	Blooms Taxonomy
CO 1	Memorise and Absorb the concepts of International Trade.	L – 1 L - 2	Remembering Understanding
CO 2	Test the concept pertaining to international trade and critically Critique the same.	L – 3 L – 4	Applying Analysing
CO 3	Examine different strategical concepts of international trade and Recommend different strategies for the real life problems.	L - 5 L - 6	Evaluating Creating

Semester VI	BCOMH-22-604: Investment Analysis and Portfolio Management
Credit – 5	LTP: 5: 0:0

Course Outcomes: On successful completion of the course the learner will be able to:

COs	Course Outcomes	Cognitive Levels	Blooms Taxonomy
CO 1	Recall and understand the concept of Investment and Portfolio Management	L – 1 L - 2	Remembering Understanding
CO 2	Compare and Brainstorm over the various investment and portfolio patterns for viable investment decision making.	L – 3 L – 4	Applying Analysing
CO 3	Judge the portfolio on the basis of learning of investment and draft a new portfolio on the basis of risk and return in Investment.	L - 5 L - 6	Evaluating Creating

Semester VI	CC-6: Communication Skill and Personality Development
B.Com (Honours)	LTP: 2:0:0

Course Outcomes: On successful completion of the course the learner will be able to:

COs	Course Outcomes	Cognitive Levels	Blooms Taxonomy
CO 1	Remember and understand the concepts related to Communication Skills and Personality Development	L – 1 L – 2	Remembering Understanding
CO 2	Apply the knowledge of Communication Skills and Personality Development to solve business problems and analyze the intricacies involved in Communication Skills and Personality Development	L – 3 L – 4	Applying Analyzing
CO 3	Examine the effectiveness of alternative Communication Skills and Personality Development plans and strategies in particular situations and simulate effective Communication Skills and Personality Development plans and strategies.	L – 5 L – 6	Evaluating Creating