

Course curriculum Scheme For Undergraduate Course B. Com. (Hons.)

Semester I

Code	Subject	Credits
IB-101	Financial Accounting –I	4
IB-102	Business Mathametics	4
IB-103A	Business Communication and Personality Development	4
IB-105	Micro Economics	4
IB-105A	Principles and Practices of Management	4
IB-107	Computer Fundamental	4
	Comprehensive Viva-Voce	4
	Lab Viva	1

Semester -II

Code No.	Subject	Credits
IB-201	Financial Accounting-II	4
IB-202	Business Statistics	4
IB-203	Business Law	4
IB-203C	Hindi	4
IB-205C	Organisational Behavior	4
IB-206A	Programming with C++	4
	Comprehensive Viva-Voce	4
	Lab Viva	1

Semester- III

CODE	SUBJECT	Credits
IB-301A	Corporate Accounting	4
IB-302	Cost Accounting	
IB-304A	Marketing Management	4
IB-310A	RDBMS	4
IB-311	Indirect Taxes	4
IB-312	Operations Research	4
	Comprehensive Viva-Voce	4
	Lab Viva	1

Semester -IV

Code No.	Subject	Credits
IB-401	Income Tax	4
IB-403	Management Accounting	4
IB-404	Company Law	4
IB- 408	Entrepreneurship	4
IB-411	Accounting Information System and Packages	4
IB-412	Human Resource Management	4
	Comprehensive Viva-Voce	4

	Lab Viva	1
--	-----------------	----------

Semester- V

Code no.	Subjects	Credits
IB501A	Advanced Accounting	4
IB502A	Indian Financial System	4
IB503A	Secretarial Practice	4
IB504A	E-Business	4
IB505	Banking and Insurance	4
IB510	Macro Economics	4
	Comprehensive Viva-Voce	4
	Lab Viva	1

Semester -VI

Code No.	Subject	Credits
IB-601A	Corporate Tax Planning	4
IB-602	Auditing	4
IB-603A	Public Finance And Treasury	4
IB-605	Financial Management	4
B- 610	International Business	4
IB-611	Management Information System	4
	Comprehensive Viva-Voce	4
	Lab Viva	1

B.COM. (HONS.) SEMESTER : I

IB-101 Financial Accounting-I

Course Outcomes:

- CO1: Students acquaint with concepts of accounting and help them to acquire the ability to develop and use the accounting and system as an aid to decision making.
- CO2: Students about the meaning of basic accounting terms, principles and standards related to accounting, business management and finance.
- CO3: Students are able to read, understand, write and interpret the double entry book keeping system and are able to prepare their final accounts.
- CO4: Students are familiar with different types of Branch and consignment accounts.
- CO5: Students are able to learn the accounting for depreciation and accounting for non-profit organization

IB 102: Business Mathematics

Course Outcomes:

- CO1: Understand the basic mathematical tools with emphasis on applications to business and economic situations.
- CO2: Concept of derivative, Rules of differentiation, Derivative and its application
- CO3: Fundamental formulae of Integration, Rules of Integration, Integration by Substitution, Parts and Partial fraction, Definite Integral, Applications

IB 103 A: Business Communication & Personality Development

Course Outcomes

- CO1: Nurture students into well balanced and positive thinking human beings. Developing students into professionals, who are capable of facing new challenges and becoming the winners in Life.
- CO2: Enhancing Communication skills by practicing functions, processes and models.
- CO3: Understanding of Effective Communication, Barriers to Effective Communication, order, advice, suggestions, motivation, persuasion, warning, education, raising morale, conflicts and negotiation, group decision making.
- CO4: Practicing of various activities using dimensions of Communication- Upward, Downward, Lateral/Horizontal, Diagonal, grapevine, consensus, Channels of Communication- Formal, Informal; Patterns of Communication; Media of Communication- Verbal, Nonverbal.
- CO5: Understanding and practicing complete knowhow of Business Correspondence its Layout, Public Speaking, Interviews etc.
- CO6: Understanding and practicing Self Improvement, Developing positive attitudes, Self Motivation, Time Management, Stress management, Modern Manners for developed personalities.

IB-104 Micro Economics:

Course Outcomes: on completion of the course the students are able to :

- CO1: Understand the meaning, scope and importance of Micro Economics in business firms.
- CO2: Develop an integrated view of laws of demand and Supply and to calculate the market equilibrium price.

CO3: Familiar with the laws of diminishing marginal utility, law of constant and increasing returns.

CO4: Know about the small and large scale production behavior of the firms and equilibrium of firm and industry.

CO5: Familiar with different types of costs in the short and long run.

CO6: Know about the utilities of different types theories like rent theory, theory of interest, theory of Wages, theory of profits.

IB 105A :Principles and Practices of Management

Course Outcomes

CO1: Gain understanding of the functions and responsibilities of the manager, provide them tools and techniques to be used in the performance of managerial job, and enable them to analyze and understand the environment of the organization.

CO2: Understand Management Basics, Functions and Principles . Managerial roles , skills and nature of managerial work .

CO3: Usage of Planning, MBO, Decision Making, Organising, Line and Staff, Directing.

CO4: Understanding Motivation with its application in organization.

CO5: Usage and conceptual application of co importance of Communication, Process of Communication, Channels of Communication, Barriers to Communication, Effective Communication.

IB 107 Fundamentals of Computer Applications

Course Outcomes:

CO-1: Demonstrate knowledge of generation of computer and input output devices with the block diagram of computer.

CO-2: Understanding the types of memories and operating system.

CO-3: Understanding the function of MS-Word by using different functions.

CO-4: Performing working with MS-Excel.

CO-5: Working with MS-PowerPoint including multimedia, graphics and special effect.

CO-6: Demonstrate knowledge of internet and service used in internet.

B.COM. (HONS.) SEMESTER : II

IB-201 Financial Accounting-II

CO1: Students are able to learn the accounting of partnership concerns and partnership organizations.

CO2: Students are able to understand partnership deeds, profit and loss sharing ratio.

CO3: Students are familiar with the rights and dissolution of partnership firms, Insolvency conditions.

CO4: Students are able to calculate the goodwill of the firm and know about the amalgamation of different partnership firms.

IB 202: Business Statistics

Course Outcomes:

CO1: Understand the statistical techniques and their application to business problems.

CO2: Understand the role of descriptive statistics in summarization, description and interpretation of the data.

CO3: Provide the importance of the concept of dispersion.

CO4: Express quantitatively the degree and direction of the covariation or association between two variables.

CO5:Fitting of a Regression Line and Interpretation of Results

CO6:Applying the concept of probability distribution to real-life problems.

IB-203: Business Law

Course Outcomes:

CO1: The learners/Students would gather the knowledge about the applicability of Law to Individual, business.

CO2: Gain command over basic fundamental principles of Contract.

CO3: They will more vigilant towards the laws in banking, SEBI and other legal matters.

CO4: More developed approach towards various kinds of business forms.

CO5: Enhancement in problem solving approach towards litigations.

IB-203B: HINDI

CO1: know the importance of HINDI language in personal and business communication.

CO2: familiar with the standards, grammer and vocabulary of hindi language and their importance in the verbal and written communication.

CO3: Understand the importance of words and sentence formation in hindi language w.r.t business letters, familiar with the hindi working trend and working culture in government and public enterprises Communications

CO4: Know about the summary and preparations of hindi documents and orders, familiar with the Indian Hindi culture and history, social and regional hindi culture of the madhya Pradesh.

IB 205C: Organizational Behavior

Course Outcomes:

CO 1.Understand Evolution of Organisation Behaviour in terms of cognitive, behavioristic and social cognitive aspects.

CO2.Understanding and application of factors affecting motivation with its theories beneficial for today's competitive environment today.

CO3.Understand factors affecting organisational behaviour shaping Personality, Perception and Learning processes of employees.

CO4.Understand Interpersonal Processes and Behaviors, Team Development, Foundations of Group Behavior and Group Dynamics, Developing Work Teams, Team Effectiveness & Team Building for organisational benefit.

CO5.Knowhow of organisational systems and organisational change process, factors affecting change and its coping mechanism.

CO6.Understanding and application of Contemporary theories of leadership, Johari Window, Transactional Analysis and Success stories of today's Global and Indian leaders.

IB 206A Programming Using C++

Course Outcomes

- CO-1: Demonstrate knowledge of generation of C & C++ Variables and constant.
- CO-2: Demonstrate knowledge of generation of C programming And C++ programming.
- CO-3: Understanding the types of operators used in programming.
- CO-4: Construct the program related to the Arrays.
- CO-5: Understanding the concept of class program and used in the programming.
- CO-6: Understanding the pointer declaration and different types of operation with pointer

B.COM. (HONS.) SEMESTER : III

IB-301A : Corporate Accounting

Course Outcomes:

- CO-1: basic knowledge of corporate accounting.
- CO-2: Understanding the specific type of transaction faced by a corporate form of organization.
- CO-3: Concept of underwriting of securities. Legal Provisions regarding underwriting of securities, numerical problems.

IB - 302: Cost Accounting

Course Outcomes:

- CO1: Understand the term cost, types of cost.
- CO2: Students will learn the elements of cost and how to value them.
- CO3: Students will acquire knowledge of the cost procedure for different industries
- CO4: Students will be able to identify possible inefficiencies or areas necessary for improvement
- CO5: They will also have knowledge on preparing of cost sheets.
- CO6: Students skills on cost reduction and cost control will be enhanced
- CO7: Students will be able to do cost audit.

IB-304A: Marketing Management

Course Outcomes:

- CO1: State the role and functions of marketing within a range of organization
- CO2: Describe key marketing concepts, theories and techniques for analysing a variety of marketing situations
- CO3: Identify and demonstrate the dynamic nature of the environment in which marketing decisions are taken.
- CO4: Analyze the relevance of marketing concepts and theories in evaluating the impacts of environmental changes on marketing planning, strategies and practices
- CO5: To introduce the concept of marketing mix as a framework for marketing decision making
- CO6: Access skills that enable students to target and secure work placements

IB-311: Indirect Taxes

Course Outcome:

- CO1: To acquaint students with the terms of various indirect taxes. Level of knowledge required is working knowledge.
- CO2: Understanding of nature of service tax, value of service tax, Exemption from of service tax, Classification of services, Procedure of service tax, other important provisions.
- CO3: Understanding of Goods and Services Taxes

CO4: SEZ Units and Applicability of Indirect Taxes

IB 310 A: RDBMS

Course Outcome:

CO1: Provide basic knowledge of relational database management systems.

CO2. Acquaint students to database design, develop database models.

CO3. Understand Structured query language as a tool to retrieve data from databases like Oracle, SYBASE, MySQL etc.

CO4: Student must understand advance tools of Data Mining and Warehousing.

IB-312: Operations Research

Course Outcomes:

CO1: Understand the practical application of Statistics and Operations Research concept in business and management.

CO2: Importance of Operations Research in decision making.

CO3: Replacement policy for equipment, which deteriorates with gradually, replacement of items that fail suddenly.

CO4: Types of Decision Making Environment (risk, certainty, uncertainty) Concept of Decision Tree.

CO5: Analyze the General structure of queuing system, Queuing Models.

CO1: Inventory Management system, Economic Order Quantity, Models and its application, selective control of inventory.

CO6: Taking decisions in business with the help of Game Theory.

CO7: Concepts of Simulation, Monte Carlo Simulation, Simulation and its applications.

B.COM. (HONS.) SEMESTER : IV

IB-401: Income Tax

Course Outcomes:

CO1: Understand the practical awareness of direct tax

CO2: Understand the mechanism of taxation

CO3: Acquire the knowledge of tax planning

CO4: Helps in developing investment Decisions

CO5: Understand the legal compliance's towards income tax

IB-404: Company Law

CO1: Understand the important provisions of The Companies Act, 1956, as amended.

CO2: knowledge of important provisions of The Companies Act, 1956.

CO3: Understanding about the insight of various important provisions applicable to limited companies.

IB-403 : Management Accounting

Course Outcomes:

CO1: Understanding of the principles of Management accounting

CO2: Significance of Management Accounting in the planning and control functions of management.

- CO3: Understanding use of Financial ratios in financial decision making.
- CO4: Financial Statement analysis and its use.
- CO5: Preparation of budgets
- CO6: Understanding the concept and use of Fund flow and Cash flow statements.
- CO7: Understanding the concept and use of Standard Costing and Variance Analysis.
- CO8: Impart knowledge of recent trends in management accounting.

IB408 : Entrepreneurship

Course Outcomes:

- CO1: Understand the concept of entrepreneur, entrepreneurship and their characteristics
- CO2: Analysis of entrepreneurship and its environment- social, cultural and technological
- CO3: Creative idea and its development into a business plan, study on sources of new ideas
- CO4: Creativity, Innovation and Idea Generation methods
- CO5: Implications of New Ventures, and Financial Management in New Ventures
- CO6: Issues of Marketing for New Ventures
- CO7: An analysis of Problems faced by new ventures, and expansion strategies for New Ventures.
- CO8: Detailed implications of the Expansion strategies for new ventures.

IB 411 Accounting Information System and Packages

Course Outcome:

- CO1: Develop the understanding of Accounting Information system and how it can be used in organization for decision making.
- CO2: Understand Structured query language as a tool to retrieve data from databases like Oracle.
- CO3: Students get familiar with accounting package like TALLY.

IB-412: Human Resource Management

Course Outcomes

- CO1:..Develop an understanding of the dimensions of the management of Human Resources with reference to HRM policies and practices in India.
- CO2:Understand acquisition of Human Recourses by Human Resource planning in evolving small and Entrepreneurial organisation.
- CO3:Identify formulation and essentials of sound HR Policies, Role and Responsibilities of the human resource Managers, process of recruitment and selection along with Administrative, operational and strategic role of HR.
- CO4: Understand development of Human Resources through Learning, training and Development and performance Appraisal and application of career and succession planning.
- CO5: Understand Maintenance of HR by Job Evaluation, Designing and Administering the wage and salary structure, compensation, grievance handling procedure.
- CO6: Identify merging Trends and Challenges in HRM, expanding human capital, Ethics and HRM, HR management competencies and careers – Knowledge of Business organizations.

B.COM. (HONS.) SEMESTER : V

IB-501A- Advanced accounting:

- CO1: know about the Different Accounting Standards of the Indian and International companies.
- CO2: Know about the Final accounts of the companies and holding companies.
- CO3: Know about the Accounting for the Internal and external reconstruction of the companies.
- CO4: know about the International Financial Reporting Standards.
- CO5: Familiar with the latest trends of accounting of inflation, human resources, responsibility, social and environmental, brand accounting.

IB 502A Indian financial system :**Course Outcome:**

- CO1: Know about the meaning, components and functions of the Indian and global financial system, guidelines of the SEBI and RBI.
- CO2: Familiar with different types of the Money Markets, functions and regulations of the primary and secondary markets
- CO3: Know to evaluate the risks and Credit and security ratings of different agencies in india.
- CO4: Familiar with the different types of Mutual Funds and their schemes with SEBI guidelines.
- CO5: know about recent trends , practices and developments in the Indian financial markets

IB-503A: Secretarial Practice**Course Outcome:**

- CO1 Understanding of duties, Rights & Responsibilities, Profession of Company Secretary in India. Procedure of appointment of a Company Secretary & Secretarial Auditor.
- CO2: Procedure of Incorporation of a limited company & Drafting of various important documents relating thereto, Procedure of Commencement of Business of a Public Limited Company.
- CO3: Alteration & Modification in various important documents of a company, viz: Memorandum of Association & Articles of Association

IB 504 A: E-BUSINESS**Course Outcome:**

- CO1: Identify the basic understanding of electronic commerce and electronic business.
- CO2: Understand the use of Internet Technology in day to day commercial transactions.
- CO3: Differentiate between Traditional Marketing and online Marketing.
- CO4: Understand the business models used in online electronic business environment.
- CO5: Develop basic understanding of various modes of electronic payment and its infrastructure.
- CO6: Know the various security threats and its technological solutions in electronic commerce and electronic business environment.

IB 505: INSURANCE AND BANKING**COURSE OUTCOMES:**

- CO1: Enhance understanding of fundamentals of risk in Insurance and Banking.
- CO2: Understand banking system in India, retail and corporate products of banks in India.
- CO3: Understand payment and settlement systems in India.

- CO4: Understand functions of RBI.
CO5: Understand legal environment for Insurance and banking.
CO6. Understand basic principal and practices of Insurance in India.

IB 510 : Macro Economics:

Course Outcomes:

- CO1: Understand the dynamics of macro-economic environment
CO2: Develop the skill of not only calculating the national income but also be able to interpret the data
CO3: Understand the concept of money and types of money supply
CO4: Know about inflation and its measurements

B.COM. (HONS.) SEMESTER : VI

IB-601A Corporate Tax Planning

Course Outcome:

- CO1: Know about the tax planning of domestic and foreign companies with respect to tax evasion, tax avoidance and corporation tax planning.
CO2: familiar with the calculation of the total income tax and capital gain and tax liabilities of companies.
CO3: Know about the tax planning of New business firms, financial management decisions regarding dividend and bonus shares.
CO4: Know about the special tax provisions w.r.t to free trade zones, infrastructure development and tax incentives to exporters.
CO5: Familiar with tax deduction at sources (TDS), tax collection at source, advance payment of taxes.

IB-602: Auditing

Course Outcome:

- CO1: basic knowledge of Auditing system & various auditing procedures & techniques needed to apply for auditing.
CO2: Verification & valuation of assets & liabilities, audit of revenue and capital expenditure.
CO3: Company audit and CARO
CO4: Audit reports & certificates

IB-603 A: Public Finance and Treasury

Course Outcome:

- CO1 : Understand government finance and there implication on economy.
CO2.: Develop understanding of Public revenue, debts, expenditure and Deficit financing.
CO3: Understand functions of treasury operations

IB-605: Financial Management

Course Outcome:

- CO1: Understanding of working capital management, Estimation and calculation of working capital management, Account Receivable, Inventory And Cash Management.

CO2: understanding of the fundamental concepts of finance including but not limited to time value, capital budgeting and the cost of capital, working capital management.

CO3: Analysis of Capital Budgeting Decision: Nature of Investment decisions, Investment evaluation Criteria.

IB 610 International Business:

Course Outcome:

CO1: Know about the nature, importance , advantages and theories of the International business.

CO2: familiar with the International monetary system, IMF , world bank, foreign exchange system.

CO3: Familiar with regional economic cooperation and treaties of Europe, America and asian countries, UNCTAD , WTO

CO4: Know about the National and International business Environment, types of foreign trade and investments, sources of financing foreign trade, payment terms of export transactions

CO5: Familiar with the alliances, mergers, acquisitions, joint ventures, ecological considerations and opportunities in the International business.

IB 611 Management Information System:

Course Outcome:

CO1: Know the meaning, importance of MIS in business organizations, components of MIS (DSS,ESS,KM,OAS,TPS).

CO2: Strategic role of MIS in decision making process, importance of data and information

CO3: Importance of transaction processing system , documentation and report generation.

CO4: Know about different types of Information systems like Business information system, Marketing information system, HR information system, Accounting and financial information system

CO5: Familiar with the advantages of modern MIS like MRP, MRP-II, ERP systems and SAP
