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BCOM(H) Semester III

BCOM 201 COST ACCOUNTONG	
COBCOM201.1	Determine components of cost of production, inventory and prepare a cost statement
COBCOM201.2	compute unit cost, employee cost, overheads and treat different types of overheads
COBCOM201.3	assess cost under job costing, batch costing, process costing ,contract costing and service costing
COBCOM201.4	evaluate contract costs, service cost and activity- based costs for cost management and control

BCOM 203	CORPORATE LAW
COBCOM203.1	Analyse provisions relating to issue of prospectus and allotment of shares.
COBCOM203.2	Examine company Processes, meetings and decisions.
COBCOM203.3	Assess the Accounts and Audit of company.
COBCOM203.4	Evaluate the role of Board of Directors and their functions.
COBCOM203.5	Analyse regulatory aspects involved in Oppression, mismanagement, corporate restricting and liquidation.
COBCOM203.6	Evaluate the efficacy of rules related to winding up of a company and role and power of Adjudicating Authority i.e. NCLT and NCLAT.

BCOM 205	Business research
COBCOM205.1	Identify and formulate research problems and research design.
COBCOM205.2	Determine the sampling techniques and sample size as per the research problem and research design.
COBCOM205.3	Collect and analyse the necessary primary and secondary data for analyses.
COBCOM205.4	Present the conclusions of data analyses as a part of the research in the form of a report.

BCOM 207	Financial Markets and Institutions
COBCOM207.1	Analyse the functioning of financial markets and institutions in India
COBCOM207.2	Examine the functioning of Money Market and Capital Market

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COBCOM207.3	Assess the impact of recent initiatives like MUDRA scheme on financial inclusion
COBCOM207.4	Explain the concept of Non-Banking Financial Companies (NBFCs)

BCOM 209	**Human Resource Management**
COBCOM209.1	Plan the human resource requirement for an organization
COBCOM209.2	Develop a policy to manage human resource in an organization.
COBCOM209.3	Organize recruitment, selection, induction and training and development program for an organization.
COBCOM209.4	Design a performance appraisal system with incentive schemes for an organization.
COBCOM209.5	Create HR policies related to grievance redressal, employees health, safety , welfare and their social security in an organization.

BCOM 211	**Business Accounting Software**
COBCOM211.1	Create accounts, prepare ledgers and post journal entries.
COBCOM211.2	Create Balance Sheet and profit and loss account at a given point in time.
COBCOM211.3	Reconcile bank and cash accounts with the organisation accounts.
COBCOM211.4	Prepare Cash Flow Statement for a given timeline.

BCOM-213	**Research Methods for Commerce**
COBCOM213.1	Describe and present data meaningfully for statistical analysis using R
COBCOM213.2	Draw a hypothesis and design the research with appropriate statistical tests
COBCOM213.3	Apply the tools and techniques in R Studio to analyze datasets as per the requirements of the research design.
COBCOM213.4	Investigate relationships between variables using Tests in R in order to draw inferences for research

BCOM 215	**Group Discussion and Interview Skills (NUES)**
COBCOM215.1	Organize and articulate thoughts appropriately and discuss it in groups
COBCOM215.2	Communicate in clear and precise words with professional tone and pitch in voice
COBCOM215.3	Exhibit good knowledge and confidence in demeanour during GD and PI
COBCOM215.4	Develop awareness on methods of assessment of personality adopted by the companies

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COBCOM215.5	Learn professional dressing, etiquettes and exhibit positive body language during GD and PI
COBCOM215.6	Express their thoughts on reasons for joining a particular program

BCOM 217	**Entrepreneurial Mindset (AE)**
COBCOM217.1	Imbibe entrepreneurial skills and related intricacies
COBCOM217.2	Think beyond the usual business ventures and evolve an innovative business ideas
COBCOM217.3	Cultivate an idea into a feasible business proposition
COBCOM217.4	Strategize feasible plan of action for successful implementation of idea
COBCOM217.5	Construct a Business Plan with Projected Financial Statements for the first five years
COBCOM217.6	Estimate the costs, lomg term and short term capital and fund requirement of the business idea

BCOM 219 NCC/NSS

NOTE: BCOM 219 NSS/NCC/Other notified by university (NUES)- No Cos allotted

BCOM(H) Semester IV

BCOM 202: Management Accounting

COBCOM202.1	Understand the nature and scope of Management Accounting.
COBCOM202.2	Analyse and interpret the accounting financial statement of a company and its limitations.
COBCOM202.3	Executing skills to prepare various Budgets.
COBCOM202.4	Examining the impact of different ratios on the financial performance of a company.
COBCOM202.5	Compute cash flow analysis and its likely impact on the company.

BCOM 204: Corporate Finance

COBCOM204.1	Explore the nature and significance of decisions related to corporate finance
COBCOM204.2	Examine the risk and return on investments at different time intervals

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COBCOM204.3	Evaluate capital investment decisions applying capital budgeting techniques
COBCOM204.4	Assess the capital structure of a firm using its cost of capital
COBCOM204.5	Analyze factors affecting dividend policy
COBCOM204.6	Design working capital policy based on the assessment of financial requirements.

BCOM 206: Business Ethics and Corporate Social Responsibility

COBCOM206.1	Decipher morality and ethics in personal and professional behavior
COBCOM206.2	Explore values and ethics in business decision making for an organization
COBCOM206.3	Assess the impact of business processes on stakeholders
COBCOM206.4	Evaluate the social responsibility of business organization and take steps to meet them

BCOM 208: Investment and Portfolio Management

COBCOM208.1	Assess the risk profile of investors and prepare an appropriate investment portfolio
COBCOM208.2	Analyze investment alternatives and construct a portfolio to minimize risk and maximize return
COBCOM208.3	Calculate risk and return for a portfolio and create a minimum risk portfolio
COBCOM208.4	Evaluate and compare the Intrinsic and Market Value of a share
COBCOM208.5	Examine the portfolio management techniques of Mutual Funds
COBCOM208.6	Analyze contemporary trends in Investment options available

BCOM 210: Marketing Management

COBCOM210.1	Evaluate the market and environmental conditions affecting marketing decisions of a firm
COBCOM210.2	Develop new products, explore and expand product line
COBCOM210.3	Identify Target Market Segment for the Product and strategize its Positioning
COBCOM210.4	Analyze marketing mix decisions and develop promotional strategies

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COBCOM210.5	Explore new trends in marketing and technology interventions to enrich and enhance

BCOM 212: Data Analysis with Spreadsheets Lab

COBCOM212.1	Conduct basic computation and aggregation of data using spreadsheets
COBCOM212.2	Organize, present and manage data using functions
COBCOM212.3	Examine data with the help of pivot tables
COBCOM212.4	Assess data characteristics by running queries in tables
COBCOM212.5	Present data using charts and graphs

BCOM 214: Income Tax Laws

COBCOM214.1	Analyze the concepts of taxation and determine the residential status of persons;
COBCOM214.2	Compute income under different heads, applying provisions, deeming provisions, exemptions and deductions;
COBCOM214.3	Calculate gross total income after clubbing provisions and after set-off and carry forward
COBCOM214.4	Calculate the tax liability and file ITR

BCOM 216: Minor Project II

NOTE: BCOM 216 Minor Project - No Cos allotted

BCOM 218: MOOC II

NOTE: BCOM 216 MOOC - No Cos allotted

BCOM(H) Semester V

BCOM 301 Corporate Taxation	
COBCOM301.1	Compute the Tax liability for a business organization
COBCOM301.2	Examine the rules imposed upon organizations in relation to employee taxation
COBCOM301.3	Evaluate the calculation of corporation tax through self-assessment for capital gains and as per GST
COBCOM301.4	Analyze issues related to double taxation and dividend taxation

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COBCOM301.5	Evaluate the impact of financial transactions across countries on a company's taxation

BCOM 303: Investment Banking	
COBCOM303.1	Examine the mechanics and financial analysis required to value, negotiate and successfully close transactions.
COBCOM303.2	Explore the framework used in the investment banking process: financial analysis, valuation and the mechanics of deal structuring.
COBCOM303.3	Analyze the value of a Mergers & Acquisition deal and a deal through a Leveraged Buy Out
COBCOM303.4	Explore the significance of corporate governance, ethics and legal factor in investment banking deals.

BCOM 305 Valuation of Fixed Income Securities	
COBCOM305.1	Calculate the value of Fixed income securities, bonds and debentures
COBCOM305.2	Assess the legal, regulatory and tax framework for bonds in India
COBCOM305.3	Examine government, corporate and structured finance bond market sectors.
COBCOM305.4	Analyze securitization and its benefits
COBCOM305.5	Understand credit ratings and role of credit ratings agencies
COBCOM305.6	Analyze the credit risk of a company

BCOM 307 Banking Operations	
COBCOM307.1	Analyze the functioning of banks and types of services offered to customers
COBCOM307.2	Assess the impact of regulatory and policy framework on the banking services
COBCOM307.3	Analyze the credit services offered by bank and the inherent processes
COBCOM307.4	Examine the role of regulatory framework for banking operations to protect the depositor 's money
COBCOM307.5	Study the trends of NPAs and their impact on banking operations

BCOM 309 Capital Market Operations	
COBCOM309.1	Develop a comprehensive understanding of the institution participating in the capital market.

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COBCOM309.2	Examine the role of stock exchange and clearing house in trading of securities.
COBCOM309.3	Analyse the role of regulatory agencies in trading of securities.
COBCOM309.4	Trade in the securities and complete deals both day trading and long-term trading.

BCOM 311 Basics of Actuarial Science	
COBCOM311.1	Understand the basics of actuarial science
COBCOM311.2	Calculate the value of series of cash flows
COBCOM311.3	Measure uncertainty into cash flows due to investment and mortality
COBCOM311.4	Apply actuarial techniques to life insurance and predicting human life expectancy

BCOM 313 Basis of Econometrics	
COBCOM313.1	Apply concepts of economic statistics, econometrics to real life situations.
COBCOM313.2	Test hypothesis to construct models for economic analysis
COBCOM313.3	Construct models for consumer and producer theory
COBCOM313.4	Conduct Bivariate and Multi Variate regression analysis to test relationships in variables
COBCOM313.5	Identify and remove statistical errors in the analysis
COBCOM313.6	Explore relationship between econometric estimation and diagnostic testing
COBCOM313.7	Examine violations of classical assumptions.

BCOM 315: Internship Project Report

NOTE: BCOM 315 Internship Project Report - No Cos allotted

BCOM(H) Semester VI

BCOM 302 GST and E-Filing (NUES)	
COBCOM302.1	Explain concept, need, and utility of indirect taxes and understand and analyze the taxable event, i.e., supply under GST
COBCOM302.2	Describe the provisions relating to levy of GST
COBCOM302.3	Identify exemptions for different types of goods and services and examine the various provisions of input tax credit
COBCOM302.4	Analyze provisions regarding penalties and interest and file GST return on-line

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COBCOM302.5	Understand the significant provisions of the customs law

BCOM 304 Financial Technology	
COBCOM304.1	Understand new paradigm of payment systems and its advantages
COBCOM304.2	Understand foundational Blockchain concepts and know about designs and implementation of smart contracts.
COBCOM304.3	Learn about methods for developing decentralized applications on Blockchain.
COBCOM304.4	Explore the fundamental aspects of crypto currencies and the liquid markets they operate in
COBCOM304.5	Understand practical implications of investing in crypto currencies.
COBCOM304.6	Understand recent FinTech developments and analyze their impact on the financial services industries
COBCOM304.7	Describe the technologies underlying cryptocurrencies and Blockchains

BCOM 306 Introduction to Derivatives	
COBCOM306.1	Explain the differences between the types of derivatives and how they can be used for hedging and speculating purposes.
COBCOM306.2	Differentiate forwards, futures, swaps and options - with intent to establish the theoretical basis of prices as well as the practical use – and pitfalls – of these products
COBCOM306.3	Analyze and apply strategies for hedging, speculation and arbitrage for Financial Derivatives.
COBCOM306.4	Assess the mechanics, valuation and trading strategies of derivative market; develop their own trading strategies in the volatile market.

BCOM 308 New Venture Financing	
COBCOM308.1	Generate a business idea using different techniques and describe sources of innovative ideas
COBCOM308.2	Evaluate advantages of acquiring an ongoing venture with a case study
COBCOM308.3	Present a comparative analysis of various government schemes which are suitable for the business idea
COBCOM308.4	Develop a marketing plan for a business idea
COBCOM308.5	Prepare and present a well-conceived Business Plan

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BCOM 310 Equity Research and Analysis

COBCOM310.1	Calculate the Intrinsic value of a company and compare it with its market value
COBCOM310.2	Compare the value derived for the company based on different valuation models
COBCOM310.3	Examine the financial statements of a company to assess its past and expected performance
COBCOM310.4	Take guided decisions on the investments in stocks of companies

BCOM 312 Financial Modelling Using Spreadsheets Lab

COBCOM312.1	Create spreadsheet-based models and use a variety of spreadsheet tools and techniques, such as a number of financial and statistical command functions, what-if scenarios, one- and two-way input tables, optimization, Monte Carlo simulation, and regression analysis.
COBCOM312.2	Use logical IF statements, to custom format cells, and to conditionally format cells so as to highlight areas where management attention is needed.
COBCOM312.3	Create linked spreadsheets for decision making models
COBCOM312.4	Take Financial Decisions using financial models created

BCOM 314 Major Research Project

COBCOM314.1	Apply all theoretical concepts learned in research methodology
COBCOM314.2	Articulate a clear research objective with accurate scope and limitations of the study
COBCOM314.3	Identify an appropriate sample size for a study
COBCOM314.4	Choose the appropriate data collection tools for accurate, authentic and complete data collection.
COBCOM314.5	Study the data using techniques appropriate to the Research Design
COBCOM314.6	Analyze data using parametric techniques and conduct Univariate analysis.
COBCOM314.7	Draw conclusions based on the results from the analysis