



TECNIA INSTITUTE OF ADVANCED STUDIES

GRADE "A" INSTITUTE

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Recognized Under Sec. 2(f) of UGC Act 1956.

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DEPARTMENT OF MANAGEMENT SCIENCES

Bachelor of Commerce (Honours) 4Yrs.

Ref. No. TIAS/DMS/BCOM/2024-25/04

Dated: 14.08.2024

Subject: Course Outcomes (COs)

B.Com (H)- COs: Reference to Revised Scheme of Examination & Syllabi of Bachelor of Commerce (H) as per Choice Based Credit System w.e.f. Academic Session 2024-25 onwards of Guru Gobind Singh Indraprastha University.

Course Outcomes

The course outcomes of various courses of Bachelor of Commerce (H) are as under:

Bachelor of Commerce (H)	
Paper/Subject	Course Outcome
First Semester	
B.COM 101 - FINANCIAL ACCOUNTING	CO1. Apply the generally accepted accounting principles while recording transactions and preparing financial statements CO2. Comprehend the complete accounting process using computerized accounting system CO3. Measure business income accurately after applying all relevant accounting standards CO4. Examine the Accounting standards governing Inventory and Depreciation and assess their impact on business income CO5. Prepare all final financial statement necessary for financial audit of a business CO6. Understand the implications of contemporary issues in Accounting
B.COM 103 MICROECONOMICS	CO1. Comprehend the functioning of the different economic systems and evaluate the implications of different economic decisions CO2. Assess consumer satisfaction as a result of consumption and expenditure on different types of goods CO3. Analyze the relationship between production inputs, outputs and costs CO4. Gauge the response of business organizations to different market situations CO5. Examine implications of pricing decisions under different market situations.
B.COM105 - QUANTITATIVE TECHNIQUES FOR COMMERCE	CO1. Explain how matrices are used as mathematical tools in representing a system of equations; CO2. Apply differential calculus to solve simple business problems; CO3. Solve business problems involving complex linear and non-linear relationships. CO4. Apply mathematical formulation and solution of

	<p>problems related to finance including different methods of interest calculation, future and present value of money;</p> <p>CO5. Develop software programs for business problems involving constrained optimization.</p>
<p>B.COM 107: Entrepreneurial Mindset (NUES)</p>	<p>CO1 Understand the basic concepts of entrepreneur and his role in economy.</p> <p>CO2 Efficient usage of entrepreneurial skills in decision making.</p> <p>CO3 Knowledge about how to search new opportunities and scanning business environment</p> <p>CO4 Knowledge about how to development business plan, identifying sources of finance and legal requirements for starting business.</p>
<p>BCOM 109 - MANAGEMENT PROCESSES AND ORGANIZATIONAL PSYCHOLOGY</p>	<p>CO1. Examine the evolution of thoughts and approaches to the modern concept of Management</p> <p>CO2. Comprehend the process of Management in the context of organizations and their environment</p> <p>CO3. Assess the need, relevance and process of delegation and decentralization of authority in an organization</p> <p>CO4. Explain the needs and drives of an individual through theories of Motivation</p> <p>CO5. Analyze the role of a leader and significance of team work in an organization</p> <p>CO6. Observe human personality and its influence on behavior</p> <p>CO7. Analyze significance of communication in the decision making process</p>
<p>BCOM 111 – ENGLISH LANGUAGE AND BUSINESS COMMUNICATION</p>	<p>CO1. Assess the significance of effective communication in business;</p> <p>CO2. Use professional business vocabulary and understand varied ways/methods to present business plans;</p> <p>CO3. Develop proficiency on drafting of official letters and documents;</p> <p>CO4. Apply the process and techniques for writing immaculate reports and other documents</p> <p>CO5. Analyze the role of information technology as an enabler for business communication and documentation.</p>
<p>BCOM 113 – Computer Applications for Commerce (C) (Lab Based)</p>	<p>CO1. Use computers and other devices to perform basic operations of creating documents and spreadsheets with data</p> <p>CO2. Develop proficiency in using the features of computers to process Mail merge, Hyperlink, etc.</p> <p>CO3. Prepare a business presentation on MS PowerPoint;</p> <p>CO4. Perform mathematical, logical, and other functions on a data set using MS Spreadsheets;</p>
<p>BCOM 115 – INDIAN KNOWLEDGE SYSTEM</p>	<p>CO1. Understand the context in which they are embedded i.e. Indian culture and civilisation including its Knowledge System and Tradition.</p> <p>CO2. Understand the knowledge, skills and values in</p>

	<p>ancient Indian system. CO3. Analyze the enriched scientific Indian heritage. CO4. Explore the contribution from Ancient Indian system; tradition to modern science and</p>
Second Semester	
BCOM 102 - CORPORATE ACCOUNTING	<p>CO1. Account for equity and debt capital of a company CO2. Prepare financial statements (Profit & Loss Account, Balance Sheet, etc.)using software; CO3. Analyze revisions in the balance sheet after Internal Reconstruction of company; CO4. Develop proficiency in the process of e-filing of annual reports of companies</p>
BCOM 104 - MACRO ECONOMICS	<p>CO1. Assess the problems and issues related to measurement of national income in India. CO2. Analyze the role of consumption, saving and investment in an economy. CO3. Evaluate the impact of inflation and deflation on business and economy CO4. Explore the value of money, multiplier, accelerator and demonetization. CO5. Analyze the policy framework governing the macroeconomic system in India</p>
BCOM 106 - BUSINESS STATISTICS	<p>CO1. Use statistical tools for decision making in organizations CO2. Analyze data characteristics before applying statistical tools CO3. Apply probability concepts to discrete and continuous random variables in a business decision context; CO4. Examine relationships between the variables using correlation and regression analysis CO5. Analyze macroeconomic data using index numbers CO6. Decipher the trends in time series data and interpret it for business decisions</p>
BCOM 108 - Global Business Environment	<p>CO1.To understand the influence of international Environment on business CO2. To get insights of operations in the multilateral system. CO3. To apply knowledge of the global business management in managing international business</p>
BCOM 110 - Environmental Science	<p>CO1. Understand the linkages between natural resources that control and regulate economic conditions. CO2. Analyze the consequences of technological inventions on human life. CO3. Assess the damage caused to the environment and natural resources damaging ecological balances and natural cycles. CO4. Develop strategies for solving current environmental problems and preventing the future ones. CO5. Adopt sustainability as a practice in life, society, and industry.</p>
BCOM 112 – ACADEMIC ENGLISH	<p>CO1. Plan and write a logical and analytical argument essay</p>

<p>WRITING AND CREATIVE WRITING</p>	<p>CO2. Critically analyze several articles and develop an independent opinion on a topic CO3. understand the principles of creative writing and the distinction between the literary genres CO4. Critically appreciate various forms of literature CO5. Creating memorable characters for various literary and social media..</p>
<p>BCOM 114 – BUSINESS ANALYTICS</p>	<p>CO1. Understand types of Data Analytics CO2. Explore the use of Customer Data in marketing decisions CO3. Explore use of data in evolving Human Resource Management practices and processes CO4. Understand Models for Database Management in Operations Analytics CO5. Examine the impact of Accounting Data Analytics in calculating the Value of organisations</p>
<p>BCOM 116 – DIGITAL TECHNOLOGIES FOR COMMERCE (BASICS OF AI & ML)</p>	<p>CO1. Understand the applications of artificial intelligence techniques in solving business problems CO2. Analyze Ethical issues in AI Applications CO3. Understand the principles of Machine Learning CO4. Analyse Models of Machine Learning CO5. Explore impact and evolution of AI and ML in modern life</p>


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