

Course Outcomes – Program Outcomes (COPO) Mapping

**Program Outcomes (PO): B.COM (H), B.COM, B.A.(PROG.)-
Entrepreneurship and Small Business (ESB)**

(Commerce)

Choice Based Credit System (CBCS)

Based on

Learning Outcomes-Based Curriculum Framework (LOCF)

The Preamble of the Undergraduate Curriculum Framework-2022 underlines the historical perspective, philosophical basis, and contemporary realities of higher education as enshrined in the National Education Policy 2020 and endeavours to synchronize these cornerstones while charting the road ahead for the state of higher education.

ABBREVIATIONS / NOMENCLATURE

S.No.	Nomenclature	Description	Aggregate Courses
1	PO	Program Outcome	PO1, PO2, PO3, PO4, PO5, PO6, PO7
2	CO	Course Outcome	CO1, CO2, CO3. CO4, CO5
3	DSC	Core Courses	DSC1, DSC2....
4	DSE	Discipline Specific Electives	DSE1, DSE2.....
5	GE	General Electives	GE1 , GE2,
6	MDSC	Multidisciplinary Discipline-Specific Core	MDSC1, MDSC2,

7	MDSE	Multidisciplinary Discipline-Specific Elective	MDSE1, MDSE2,
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Serial No.	Program Outcomes (PO): Commerce (B.COM (H), B.COM, B.A. PROG. – ESB)	Statements
1.	PO1	Bachelor's Degree in Commerce results in giving comprehensive knowledge of Marketing, Human Resource Management, Business and Corporate Law, Economics, Finance, Accounting, Management, Tax and several other branches of Commerce that includes Investment, Insurance, and Banking. Thus, this programme helps students in building a concrete footing for advanced studies in Commerce and to stand with the requirement of business sector, insurance, banking seeking youth fit for employment.
2.	PO2	Students undergoing this programme will be equipped to the world of work, particularly, work of the future. The student will get a first-hand exposure of working in the real world.
3.	PO3	Students completing this programme will be able to develop managerial knowledge and tactical dexterity, with a broader skill set and encourages them to seek out audacious, innovative solutions for today's business.
4.	PO4	Completion of this programme will also enable the students to formulate business problems and provide innovative solutions thus, molding them into future visionaries, management leaders that are compassionate yet efficient.
5.	PO5	The course provides an extreme and rigorous base for teaching, research, and allied business administrations.

Course Outcomes (CO): B.COM (H)

<p>SEMESTER 1:</p> <p>BCH CC1: Financial Accounting</p>

Unique Paper Code	Name of the Paper	Course Outcome: CO	Statement
22411101	BCH CC1 : Financial Accounting	CO1	Apply the generally accepted accounting principles while recording transactions and preparing financial statements
		CO2	Demonstrate accounting process under computerized accounting system
		CO3	Measure business income applying relevant accounting standards
		CO4	Evaluate the importance of depreciation and inventories in financial statements and Prepare cash book and other accounts necessary while running a business
		CO5	Prepare financial statements of sole proprietors and partnership firms and Prepare accounts for inland branches and not-for-profit organisations.
BCH CC2: BUSINESS LAWS			
22411102	BCH CC2: Business Laws	CO1	Examine various aspects of entering into a contract and implications of different types of contract
		CO2	Discuss the laws governing partnership and legal consequences of their transactions and other actions in relation with the partnership, and examine contractual obligations and provisions governing limited liability partnership
		CO3	Describe the significant provisions of the Competition Act to prevent practices having adverse effect on competition and provisions of the Consumer Protection Act to protect the interest of the consumers;
		CO4	Explain the law governing regulation and management of foreign exchange under FEMA
		CO5	Interpret the regulation governing the Contract of Sale of Goods

GE-1(a) (FOR HONOURS): Business Organization and Management			
	GE-1(a): Business Organization and Management	CO1	Learn business activities to compete in competitive world
		CO2	Understand entrepreneurship from local to international perspective.
		CO3	Evaluate the application of functional areas of business activity.
		CO4	Analyze decision making and communication.
		CO5	Evaluate the impact of legal, social, and economic environment on business.
B.COM PROGRAM: BCP CC 1: FINANCIAL ACCOUNTING			
52411101	BCP CC1: FINANCIAL ACCOUNTING	CO1	Build an understanding of theoretical framework of accounting and be able to prepare financial statements.
		CO2	Explain and determine depreciation and inventory value
		CO3	Develop understanding of accounting for hire purchase transactions and lease transactions
		CO4	Understand branch and departmental accounting
		CO5	Develop the skill of preparation of trading and profit and loss account and balance sheet using computerized accounting or prepare accounts for dissolution of a partnership firm
BCP CC2: BUSINESS ORGANISATION AND MANAGEMENT			
52411102	BCP CC2: BUSINESS ORGANISATI ON AND	CO1	Understand dynamics of business organisations and management practices with respect to stakeholders.

	MANAGEMENT	CO2	Understand varied perspectives related to business environment and entrepreneurship.
		CO3	Analyze how organisations adapt to an uncertain environment and decipher decision making techniques managers use to influence and control the internal environment.
		CO4	Analyze the relationship amongst functions of management i.e. planning, organizing, directing and controlling.
		CO5	Appreciate the change in working pattern of modern organisations.

BA PROGRAM: ESB
BAP 1 : Fundamentals of Business Organization

	BAP 1: Fundamentals of Business Organization	CO1	Understand the relationship between business and the environment.
		CO2	Analyze the environmental factors affecting business with special reference to SWOT analysis.
		CO3	Learn about various forms of business organisations.
		CO4	Explore the principles of business management.
		CO5	Appreciate the functions of management.

COPO MAPPING

SEMESTER 1 : COPO MAPPING						
Papers	Program Outcome : PO					
	Course Outcome: CO	PO1	PO2	PO3	PO4	PO5
BCH CC1	CO1	✓				
	CO2	✓		✓		
	CO3	✓				
	CO4	✓		✓	✓	

	CO5					
BCH CC2	CO1	✓		✓		✓
	CO2	✓				
	CO3				✓	
	CO4	✓		✓		
	CO5			✓		
GE1 (a)	CO1	✓				
	CO2	✓				✓
	CO3			✓		
	CO4	✓	✓			
	CO5	✓				
BCH CC1	CO1				✓	
	CO2	✓				
	CO3		✓			✓
	CO4	✓		✓		
	CO5					✓
BCH CC2	CO1	✓			✓	
	CO2			✓		
	CO3	✓				✓
	CO4	✓			✓	
	CO5			✓		✓
BAP 1	CO1	✓				
	CO2	✓	✓			
	CO3					✓
	CO4	✓				
	CO5	✓		✓		

Semester 2

B.Com(H)

BCH CC1: Corporate Accounting			
Unique Paper Code	Name of the Paper	Course Outcome: CO	Statement
22411201	BCH CC1: Corporate Accounting	CO1	Describe the rationale, merits, and demerits of issuing bonus shares for a company

		CO2	Prepare financial statements (Profit & Loss Account, Balance Sheet, etc.) using online software
		CO3	Prepare balance sheet after Internal Reconstruction of company
		CO4	Analyse the case study of major amalgamations of companies in India
		CO5	Describe the process of e-filing of annual reports of companies
BCH CC2: CORPORATE LAW			
22411202	BCH CC2: CORPORATE LAW	CO1	Explain relevant definitions and provisions relating to issue of prospectus and allotment of shares;
		CO2	Synthesize company processes, meetings, and decisions
		CO3	Describe the framework of dividend distribution, Accounts of the company and Audit and Auditors of company
		CO4	Determine the role of Board of directors and their legal position
		CO5	State regulatory aspects involved in Oppression, Mismanagement, corporate restructuring and Winding Up and to study the composition of Adjudicating Authority i.e. NCLT and NCLAT and its powers.
GE-2(a) (FOR HONOURS): Entrepreneurship			
22415203	GE : 2(a) Entrepreneur ship	CO1	Understand entrepreneurship as volition in context of India.
		CO2	Gather knowledge and ideas on the existing support system for entrepreneurial orientation.
		CO3	Understand enterprise formation process for gaining ideas as to creation of an enterprise for pursuing a career.
		CO4	Understand requirements of post-enterprise creation for effective

			operation of the business.
		CO5	Gain knowledge on available growth strategies for implementing effective suitable strategy for expansion and growth.
B.COM PROGRAM: Sem 2 Paper BCP CC1: BUSINESS LAWS			
52411201	BCP CC1 Business Laws	CO1	Understand basic aspects of contracts for making the agreements, contracts and subsequently enter valid business propositions.
		CO2	Handle the execution of special contracts used in different types of business.
		CO3	Learn legitimate rights and obligations under The Sale of Goods Act.
		CO4	Acquire skills to initiate entrepreneurial ventures as LLP.
		CO5	Understand the fundamentals of Internet based activities under The Information and Technology Act.
Paper BCP CC2: BUSINESS MATHEMATICS AND STATISTICS			
52411202	BCP CC2: Business Mathematics and Statistics	CO1	Acquire proficiency in using different mathematical tools (matrices, calculus and mathematics of finance) in solving real life business and economic problems.
		CO2	Develop an understanding of the various averages and measures of dispersion to describe statistical data.
		CO3	Understand the relationship between two variables through correlation and regression.
		CO4	Understand the construction and application of index numbers to real life situations.
		CO5	Understand the trends and tendencies over a period of time through time series analysis.
BA PROGRAM: ESB BAP : Fundamentals of Entrepreneurship			

	BAP 1: Fundamentals of Entrepreneurship	CO1	Understand entrepreneurship and its process.
		CO2	Gain knowledge on the existing socio-economic support system for promotion of entrepreneurship.
		CO3	Link the individual's capability and strength as a guiding force towards entrepreneurial orientation and their commitment to act as an agent of social change through entrepreneurial participation.
		CO4	Motivate himself towards entrepreneurial desire leading to selection of entrepreneurship as a career.
		CO5	Understand entrepreneurial process for initiating new venture creation.

SEMESTER 2 : COPO MAPPING						
Papers	Program Outcome : PO					
	Course Outcome: CO	PO1	PO2	PO3	PO4	PO5
BCH CC1	CO1	✓				
	CO2					
	CO3	✓				
	CO4	✓		✓		
	CO5			✓		
	CO1					✓
	CO2			✓		✓

BCH CC2	CO3	✓	✓		✓	
	CO4					
	CO5	✓		✓		
GE 2 (a)	CO1	✓				
	CO2		✓			
	CO3		✓			
	CO4		✓			
	CO5				✓	
BCP CC1	CO1	✓				
	CO2		✓			
	CO3	✓				
	CO4			✓		
	CO5			✓		
BCP CC2	CO1	✓				
	CO2			✓		
	CO3			✓		
	CO4				✓	
	CO5			✓		
BAP1	CO1					
	CO2			✓		
	CO3		✓		✓	
	CO4	✓				
	CO5					✓

SEMESTER 3:

B.COM (H)

BCH CC1: Human resource management			
Unique Paper Code	Name of the Paper	Course Outcome: CO	Statement

22411301	BCH CC1 : Human resource management	CO1	Understand basic nature and importance of human resource management.
		CO2	Analyze the current theory and practice of recruitment and selection
		CO3	Realize the importance of performance management system in enhancing employee performance.
		CO4	Recommend actions based on results of the compensation analysis and design compensation schemes that are cost effective, that increase productivity of the workforce, and comply with the legal framework.
		CO5	Understand role of modern HRM in meeting challenges of changing business environment.
22411302	BCH CC2 : Income Tax Law and Practice	CO1	Understand the basic concepts in the law of income tax and determine the residential status of different persons.
		CO2	Identify the five heads in which income is categorised and compute income under the heads 'Salaries' and 'Income from House Property'.
		CO3	Compute income under the head ' Profits and gains of business or profession', 'Capital gains' and 'Income from other sources'.
		CO4	Understand clubbing provisions, aggregate income after set-off and carry forward of losses, and deductions allowed under the Income Tax Act; and further to compute taxable income and tax liability of individuals and firms.
		CO5	Understand clubbing provisions, aggregate income after set-off and carry forward of losses, and deductions allowed under the Income Tax Act; and further to compute taxable income and tax liability of individuals and firms.
22411303	BCH CC3: Management and Principles Application	CO1	Understand the evolution of management and apprehend its effect on future managers.
		CO2	Analyze how organisations adapt to an uncertain environment and decipher

			decision making techniques managers use to influence and control the internal environment.
		CO3	Comprehend the changes happening in organisation structure over time.
		CO4	Analyze the relationship amongst functions of management i.e. planning, organizing, directing and controlling.
		CO5	Appreciate the changing dynamics of management practice.
GE-1 (FOR HONOURS):			
	GE-1: Fundamentals of Marketing	CO1	Learn the basic concepts and principles of marketing and to develop their conceptual skill to be able to manage marketing operations of a business firm.
		CO2	Understand the complexities involved in various targeting and positioning decisions.
		CO3	Take effective decisions for launching new products and to understand the implications of different pricing strategies.
		CO4	Develop the skills to design the promotion-mix strategies
		CO5	Familiarize about the current trends in marketing to take proactive measures while taking marketing decisions
B.COM PROGRAM: BCP CC1 : Company Law			
52414303	BCP CC1 : Company Law	CO1	Understand the rules and the broader procedural aspects involved in different types of companies covering the Companies Act 2013.
		CO2	Comprehend and appropriately use the basic legal documents essential for operations and management of company.
		CO3	Distinguish between varied company processes, meetings and decisions.
		CO4	Know the framework of dividend distribution and role of auditors in a company.
		CO5	Understand and evaluate working of depositories and their functions for working in stock market.

BCP CC2 :			
52414304	BCP CC2 : INCOME TAX LAW & PRACTICE	C1	Understand the basic concepts in the law of income tax and determine the residential status of different persons.
		C2	Identify the five heads in which income is categorised and to compute income under the heads 'Salaries' and 'Income from House Property'.
		C3	Compute income under the head 'Profits and gains of business or profession', 'Capital gains' and 'Income from other sources'
		C4	Understand clubbing provisions, aggregate income after set-off and carry forward of losses, and deductions allowed under the Income Tax Act.
		C5	Compute tax liability of individuals and firms and understand the provisions of filing return of income
BA PROGRAM: ESB BAP 1:			
	BAP 1 :	CO1	Understand how a business idea is generated by analyzing all the interplaying factors.
		CO2	Gain know-how of conducting a feasibility study.
		CO3	Explore entrepreneurial opportunities in contemporary business environment.
		CO4	Learn the concept and implementation of a business plan
		CO5	Learn the significance of Business Planning

COPO MAPPING

SEMESTER 3 : COPO MAPPING	
Papers	Program Outcome : PO

	Course Outcome: CO	PO1	PO2	PO3	PO4	PO5
BCH CC1	CO1	✓				
	CO2	✓	✓			
	CO3	✓	✓	✓		
	CO4				✓	
	CO5					✓
BCH CC2	CO1	✓				
	CO2	✓	✓			
	CO3			✓		
	CO4				✓	
	CO5					✓
BCH CC3	CO1	✓				
	CO2	✓	✓			
	CO3	✓		✓		
	CO4				✓	
	CO5					✓
GE-1	CO1	✓				
	CO2	✓	✓			
	CO3	✓		✓		
	CO4				✓	
	CO5					✓
BCP CC1	CO1	✓				
	CO2	✓	✓			
	CO3	✓		✓		
	CO4				✓	
	CO5					✓
BCP CC2	CO1	✓				
	CO2	✓	✓			
	CO3	✓		✓		
	CO4				✓	
	CO5				✓	✓
BAP 1	CO1	✓				
	CO2	✓	✓			
	CO3	✓		✓		
	CO4				✓	
	CO5					✓

SEMESTER 4:

B.Com (H)**BCH CC1: Cost Accounting**

Unique Paper Code	Name of the Paper	Course Outcome: CO	Statement
22411401	BCH CC1: Cost Accounting	CO1	Understand thoroughly the conceptual framework of Cost Accounting; identification of differences between different financial and cost accounting; cost concepts and elements of cost; preparation of cost sheet.
		CO2	Understand the accounting and control of material and labour cost.
		CO3	Develop ability to understand classification, allocation, apportionment and absorption of overheads in cost determination; under and over absorption of overheads; treatment of various item of overheads
		CO4	Develop ability to calculate the cost of products, jobs, contracts, processes and services after understanding the basic concepts and processes involved in them.
		CO5	Understand cost accounting book keeping systems and reconciliation of cost and financial account profits
22411402	BCH CC2: Business Mathematics	CO1	Comprehend the concept of systematic processing and interpreting the information in quantitative terms to arrive at an optimum solution to business problems.
		CO2	Develop proficiency in using different mathematical tools (matrices, calculus, linear programming, and mathematics of finance) in solving daily life problems.
		CO3	Acquire competence to use computer for mathematical computations, especially with Big data.
		CO4	Obtain critical thinking and problem-solving aptitude.
		CO5	Evaluate the role played by mathematics in the world of business and economy.

22411403	BCH CC3: Computer Applications and Business	CO1	Understand the various concepts and terminologies used in computer networks and internet and be aware of the recent developments in the fast changing digital business world.
		CO2	Handle document creation for communication.
		CO3	Acquire skills to create and make good presentations
		CO4	Make various computations in the area of accounting and finance and represent the business data using suitable charts. S/He should be able to manipulate and analyze the business data for better understanding of the business environment and decision making
		CO5	Understand and apply the various database concepts and tools in the related business areas with the help of suggested popular software.
GE-1 (FOR HONOURS): Project management and Techniques			
	GE : BCH 4.4(b) Project management and Techniques	CO1	Familiarize with the concept of project management and its attributes
		CO2	Understand project planning and project analysis
		CO3	Perform project appraisal.
		CO4	Examine project risk and conduct performance assessment and quality management of the project
		CO5	Learn cases in project management.
B.COM PROGRAM: BCP CC1 :			
52414403	BCP CC1: Corporate Accounting	C1	Develop an understanding of accounting for share capital and debentures.
		C2	Prepare financial statements of a company.
		C3	Develop understanding of cash flow statements
		C4	Understand the accounting for amalgamation of companies.

		C5	Prepare consolidated balance sheet for Holding company.
BA PROGRAM: ESB			
BAP 4: Managerial aspects of small Business			
52414404	BCP CC2: Cost Accounting	C1	Understand conceptual framework of Cost Accounting.
		C2	Understand in detail the accounting and control of material and labour cost.
		C3	Understand classification, allocation, apportionment and absorption of overheads in cost determination.
		C4	Calculate the cost of products, jobs, contracts, processes and services.
		C5	Have basic understanding of cost accounting book keeping systems and reconciliation of cost and financial account profits.
	BAP 1 : Managerial aspects of small Business	CO1	Explore the managerial roles and operations in small businesses.
		CO2	Understand theoretical and practical aspect of funds flow statement, cash flow statement and integrated ratio analysis.
		CO3	Gain basic awareness of manual and computerized office systems and procedures.
		CO4	Understand the applicability of management of cash, receivables and inventory in real life.
		CO5	Understand the concept and application of product life cycle and learn about entrepreneurial self-renewal and succession planning and its utility in business operations.

Papers	Program Outcome : PO					
	Course Outcome: CO	PO1	PO2	PO3	PO4	PO5
BCH CC1	CO1	✓				
	CO2	✓				
	CO3	✓				
	CO4			✓		
	CO5			✓		
BCH CC2	CO1	✓				
	CO2	✓	✓			
	CO3	✓		✓		
	CO4	✓			✓	
	CO5					✓
BCH CC3	CO1					
	CO2	✓				
	CO3	✓	✓			
	CO4	✓		✓	✓	
	CO5	✓				
GE1	CO1					
	CO2	✓				
	CO3	✓	✓			
	CO4	✓		✓		
	CO5	✓				
BCH CC1	CO1	✓				
	CO2	✓				
	CO3	✓	✓			
	CO4			✓		
	CO5					
BCH CC2	CO1	✓				
	CO2	✓				
	CO3	✓				
	CO4	✓				
	CO5					
BAP 1	CO1	✓				
	CO2	✓				
	CO3	✓	✓	✓		
	CO4			✓		
	CO5					

SEMESTER 5:**BCH CC1 : Principles Of Marketing**

Unique Paper Code	Name of the Paper	Course Outcome: CO	Statement
22411501	BCH CC1 : Principles Of Marketing	CO1	Develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions effecting marketing decisions of a firm.
		CO2	Understand the dynamics of consumer behaviour and process of market selection through STP stages.
		CO3	Understand and analyze the process of value creation through marketing decisions involving product development.
		CO4	Understand and analyze the process of value creation through marketing decisions involving product pricing and its distribution.
		CO5	Understand and analyze the process of value creation through marketing decisions involving product promotion and also to equip them with the knowledge of various developments in marketing area that may govern marketing decisions of a firm.

BCH CC2 : Financial Management

22411503	BCH CC2: Financial Management	CO1	Explain the nature and scope of financial management as well as time value of money and risk return trade off
		CO2	Analyze capital budgeting process and capital budgeting techniques
		CO3	Estimate various capital structure theories and factors affecting capital structure decisions in a firm
		CO4	Critically examine various theories of dividend and factors affecting dividend policy
		CO5	Evaluate working capital requirement

BCH DSE 1 : Management Accounting

22417501	BCH DSE1 : Management Accounting	CO1	Understand thoroughly the conceptual framework of Management Accounting; identification of differences between different forms of accounting—Financial, Cost and Managerial; distinction between cost control and cost reduction.
		CO2	Understand the concept of marginal cost and marginal costing; preparation of income statements using absorption and variable costing; learning of cost-volume-profit analysis and break-even analysis using mathematical and graphical approaches; and the application in businesses.
		CO3	Understand the concept of relevant and irrelevant costs and make decisions related to different business situations using marginal costing and differential costing techniques
		CO4	Understand budgetary control system as a tool of managerial planning and control; ability to prepare various types of budget.
		CO5	Understand management accounting issues of Responsibility accounting, Divisional performance measurement and Transfer pricing.

BCH DSE 2 : Organisational Behaviour

22417507	BCH DSE 2 : Organisational Behaviour	CO1	Understand the development of organisational behavior and its importance in managing people at the workplace.
		CO2	Understand how individuals behave under different conditions and why individuals behave as they do.
		CO3	Appreciate different theories of motivation.
		CO4	Critically evaluate leadership styles and strategies.
		CO5	Critically evaluate the potential effects of organisation culture and stress on behavior

			in organisation so as to direct the same towards predetermined goals.
BCH DSE3 : ENTREPRENEURSHIP DEVELOPMENT			
22417513	BCH DSE3: ENTREPRENEURSHIP DEVELOPMENT	CO1	Understand the concept of entrepreneurship in the context of Indian economic scenario.
		CO2	Link the individual's capability and strength as a guiding factor towards entrepreneurial orientation.
		CO3	Understand social support system for gaining strength towards entrepreneurial preferences.
		CO4	Understand entrepreneurial process for initiating new venture creation.
		CO5	Understand various dimensions of managing a business enterprise once it is formed.
BCH DSE4 : Financial Markets, Institutions & Services			
22417505	BCH DSE4 : Financial Markets, Institutions & Services	CO1	Understand the meaning and scope of financial markets as well as institutions in India.
		CO2	Understand the concepts of Money Market and Capital Market
		CO3	Explain Commercial Banking and its Current developments.
		CO4	Explain concept of Non-Banking Financial Companies (NBFC's)
		CO5	Examine the Financial Services Industry
BCH DSE5 : Advertising and Personal Selling			
22417514	BCH DSE5 : Advertising and Personal Selling	CO1	Understand the communication objectives behind advertising and promotions.
		CO2	Understand the various advertising and media elements in the advertising decisions.
		CO3	Identify the ethical and legal issues of advertising.
		CO4	Comprehend the importance and role of personal selling.
		CO5	Understand the process of personal selling
BCH DSE6 : Business Statistics			

22417511	BCH DSE6 : Business Statistics	CO1	Acquire a fair degree of proficiency in comprehending statistical data, processing and analysing it using descriptive statistical tools.
		CO2	Gather knowledge about various probability concepts and distributions and their business applications.
		CO3	Understand the relationship between two variables using concepts of correlation and regression and its use in identifying and predicting the variables.
		CO4	Develop an understanding of the index numbers and their utility in daily life and stock market.
		CO5	Become aware of the patterns revealed by the time series data and to use it to make predictions for the future.

B.COM PROGRAM: BCP DSE1 : Human Resource Management			
Unique Paper Code	Name of the Paper	Course Outcome: CO	Statement
52417501	BCP DSE1 : Human Resource Management	CO1	Understand the concept of HRM and its role in effective business administration.
		CO2	Understand the role of recruitment and selection in relation to organisation's business and HRM objectives.
		CO3	Explain the importance of performance management system in enhancing employee performance.
		CO4	Design compensation schemes that are cost effective, increase productivity of the workforce, and comply with the legal framework.
		CO5	Recognize emerging horizons of HRM and also enduring international HRM, eHRM, HRIS.
BCP DSE 2: Fundamentals of Financial Management			

52417505	BCP DSE2 : Fundamentals of Financial Management	CO1	Explain the nature, scope and objective of financial management, along with Time Value of Money, Risk & Return.
		CO2	Analyze Capital Budgeting Process and Techniques including NPV, IRR and Profitability Index.
		CO3	Evarious Capital structure theories and estimating cost of capital.
		CO4	Critically examine basic Theories and policies of Dividend.
		CO5	Estimate working capital along with an overview of cash receivables and inventory management.
BCP DSE3 : Training and Development			
52417507	BCP DSE3 : Training and Development	CO1	Link training and development to company's strategy effectively and assess training needs of the people working in the organisation.
		CO2	Apply various methods of training and development in real life situations.
		CO3	Design, develop, and conduct management development programmes.
		CO4	Evaluate the effectiveness of training and development programmes.
		CO5	Leverage the emerging trends in training and development field.
BCP DSE4 : Entrepreneurship Development			
52413503	BCP DSE4 : Entrepreneursh ip Development	CO1	Understand the concept of entrepreneurship in the context of Indian economic scenario.
		CO2	Link the individual's capability and strength as a guiding factor towards entrepreneurial orientation and their commitment to act as an agent of social change through entrepreneurial participation.
		CO3	Understand entrepreneurial process for initiating new venture creation.
		CO4	Understand social support system for garnering strength towards entrepreneurial preferences.

		CO5	Understand various dimensions of managing a business enterprise once it is formed.
BA PROGRAM: ESB BAP DSE 1 : Management of Small Business Enterprises			
	BAP DSE 1 : Management of Small Business Enterprises	CO1	Understand entrepreneurial style of management
		CO2	Analyze the significance of having appropriate capital structure mix in the organisation
		CO3	Construct an influential marketing plan
		CO4	Realize the significance of having right mix of employees in the organisation
		CO5	Understand the process of planning for management succession.

COPO MAPPING

SEMESTER 5 : COPO MAPPING						
Papers	Program Outcome : PO					
	Course Outcome: CO	PO1	PO2	PO3	PO4	PO5
BCH CC1	CO1		✓			
	CO2	✓				
	CO3			✓		
	CO4			✓		
	CO5				✓	
BCH CC2	CO1	✓				
	CO2		✓			
	CO3		✓			
	CO4			✓		
	CO5			✓		
BCH DSE1	CO1	✓				
	CO2		✓			
	CO3			✓		

	CO4			✓		
	CO5			✓		
BCH DSE2	CO1			✓		
	CO2		✓			
	CO3			✓		
	CO4			✓		
	CO5				✓	
BCH DSE3	CO1	✓				
	CO2		✓			
	CO3			✓		
	CO4			✓		
	CO5		✓			
BCH DSE4	CO1	✓				
	CO2		✓			
	CO3	✓				
	CO4	✓				
	CO5			✓		
BCH DSE5	CO1		✓			
	CO2				✓	
	CO3			✓		
	CO4				✓	
	CO5			✓		
BCH DSE6	CO1					✓
	CO2			✓		
	CO3			✓		
	CO4			✓		
	CO5			✓		
BCP DSE1	CO1	✓				
	CO2		✓			

	CO3				✓	
	CO4		✓			
	CO5				✓	
BCP DSE2	CO1	✓				
	CO2			✓		
	CO3			✓		
	CO4				✓	
	CO5		✓			
BCP DSE3	CO1			✓		
	CO2		✓			
	CO3			✓		
	CO4			✓		
	CO5				✓	
BCP DSE4	CO1	✓				✓
	CO2			✓		
	CO3		✓			
	CO4			✓		
	CO5				✓	
BAP DSE1	CO1			✓		
	CO2			✓		
	CO3		✓			
	CO4	✓				
	CO5			✓		

SEMESTER 6: B.COM (H)

BCH CC1 : Auditing and Corporate Governance

Unique Paper Code	Name of the Paper	Course Outcome: CO	Statement
22411601	BCH CC1 : Auditing & Corporate Governance	CO1	Differentiate between different aspects of auditing especially for internal check, internal control and for overall corporate governance.
		CO2	Understand the concept of corporate governance in organisations and its essence for management.
		CO3	Provide and assimilate information leading to failure of organisation and corporate scams.
		CO4	Comprehend the governance framework for an organisation provided by different regulatory bodies in India and Abroad.
		CO5	Recognise the essence of ethics in business.
BCH CC2: Goods and Services Tax and Customs Law			
22411602	BCH CC2 : Goods and Services Tax & Customs Law	CO1	Connect with the genesis of goods and services tax (GST), decipher the constitutional amendment carried out to install GST in India and comprehend the composition and working of GST council.
		CO2	Understand the meaning of supply under GST law, differentiate between intra-state and inter-state supply, comprehend rules related to the place of supply and compute the value of supply.
		CO3	Comprehend the utilization of input tax credit, and the reverse charge mechanism of paying GST and to know the procedure for claiming refund under GST law.
		CO4	Understand the provisions for registration under GST along with special provisions such as those related to anti-profiteering; avoidance of dual control; e-way bills and penalties.

		CO5	Know the basic concepts of Customs Act and to compute the assessable value for charging customs duty.
BCH DSE1 : Fundamentals Of Investment			
22417601	BCH DSE1 : Fundamentals Of Investment	CO1	Explain investment environment and concept of return & risk.
		CO2	Understand bond valuation & role of credit rating agencies.
		CO3	Examine equity approaches.
		CO4	Analyze two securities portfolio using Harry Markowitz model, Calculating portfolio risk and return, explaining CAPM and evaluating Mutual Funds and Financial derivatives.
		CO5	Evaluate investors protection framework
BCH DSE2 : Consumer Affairs and Customer Care			
22417602	BCH DSE2 : Consumer Affairs and Customer Care	CO1	Understand the importance of consumer buying process and to identify the ethical and legal issues in advertisements and in packaging.
		CO2	Learn how to pursue the consumer rights under consumer protection act 1986.
		CO3	Understand the procedure of filing a complaint.
		CO4	Analyse the role of industry regulators in consumer protection.
		CO5	Comprehend the hearings, enquiry and appeal provisions.
BCH DSE3 : Banking and Insurance			
22417610	BCH DSE3 : Banking and Insurance	CO1	Understand the meaning and scope of Banking with functions of Banks and their role into banking
		CO2	Familiarize with regard to operations of Banking and various services and benefits.
		CO3	Develop insights on lending operations of banking and causes of NPA into banking sector.
		CO4	Acquaint with the concept of Insurance through functions and fundamental principles of Insurance.

		CO5	Understand the types of Insurance and Regulatory framework of Insurance.
BCH DSE4 : International Business			
22417604	BCH DSE4 : International Business	CO1	Understand the process of globalization, its impact on the evolution and growth of international business and to appreciate the changing dynamics of the diverse international business environment.
		CO2	Analyze the theoretical dimensions of international trade and intervention measures adopted; to appreciate the significance of different forms of regional economic integration and to understand the concept of Balance of payment account and its components.
		CO3	Understand the significance of different forms of regional economic integration and to appreciate the role played by various international economic organisations such as the WTO, UNCTAD, IMF and World Bank.
		CO4	Familiarize students with the international financial environment, and get them acquainted with the basic features of the foreign exchange market – its characteristics and determinants.
		CO5	Critically examine the concept and form of foreign direct investment, and to create awareness about emerging issues in international business such as outsourcing and ecological issues.

SEMESTER VI: B.COM			
BCP DSE1 : Banking and Insurance			
Unique Paper Code	Name of the Paper	Course Outcome: CO	Statement
52417602	BCP DSE1 : Banking and Insurance	CO1	Understand the meaning and scope of Banking with functions of Banks and their role into banking.
		CO2	Familiarize with the operations of Banking and various services and benefits.
		CO3	Get an insight of lending operations of banking and causes of NPAs into banking sector.

		CO4	Acquaint with the concept of Insurance through functions and fundamental principles of Insurance.
		CO5	Understand the types of Insurance and Regulatory framework of Insurance.
BCP DSE2 : International Business			
52417606	BCP DSE2 : International Business	CO1	Understand the process of globalization, its impact on the evolution and growth of international business and to appreciate the changing dynamics of the diverse international business environment.
		CO2	Analyze the theoretical dimensions of international trade and intervention measures adopted; to appreciate the significance of different forms of regional economic integration and to understand the concept of Balance of payment account and its components.
		CO3	Understand the significance of different forms of regional economic integration and to appreciate the role played by various international economic organisations such as the WTO, UNCTAD, IMF and World Bank.
		CO4	Familiarize students with the international financial environment, and get them acquainted with the basic features of the foreign exchange market – its characteristics and determinants.
		CO5	Critically examine the concept and form of foreign direct investment, and to create awareness about emerging issues in international business such as outsourcing and ecological issues.
BCP DSE3 : Organisational Behaviour			
52417611	BCP DSE3 : Organisational Behaviour	CO1	Understand the development of organisational behavior and its importance in managing people at the workplace.
		CO2	Understand human behavior as an individual.
		CO3	Appreciate different theories of motivation.

		CO4	Critically evaluate leadership styles and strategies.
		CO5	Understand the importance of organisational culture and learn to deal with change and stress.
BA PROGRAM: ESB BAP DSE 1 : Social Entrepreneurship			
	DSE 1 : Social Entrepreneurship	CO1	Have enhanced knowledge horizon in the sphere of social issues having propensity for business opportunities.
		CO2	Identify new non-traditional business format that helps in attainment of sustainable business development.
		CO3	Understand the efforts of both governmental and non-governmental organisation towards promotion of social entrepreneurs.
		CO4	Understand cases of social entrepreneurship so as to have an insight in to the societal roles in the promotion of social entrepreneurship.
		CO5	Review the success and failure stories on entrepreneurship.

COPO MAPPING

SEMESTER 6 : COPO MAPPING						
Papers	Program Outcome : PO					
	Course Outcome: CO	PO1	PO2	PO3	PO4	PO5
BCH CC1	CO1		✓			
	CO2			✓		
	CO3			✓		
	CO4	✓				
	CO5	✓				

BCH CC2	CO1		✓			
	CO2		✓			
	CO3			✓		
	CO4		✓			
	CO5	✓				
BCH DSE1	CO1	✓				
	CO2			✓		
	CO3		✓			
	CO4			✓		
	CO5		✓			
BCH DSE2	CO1	✓				
	CO2	✓				
	CO3		✓			
	CO4			✓		
	CO5				✓	
BCH DSE3	CO1	✓				
	CO2		✓			
	CO3			✓		
	CO4			✓		
	CO5		✓			
BCH DSE4	CO1			✓		
	CO2			✓		
	CO3		✓			
	CO4				✓	
	CO5			✓		
BCP DSE1	CO1	✓				
	CO2		✓			
	CO3		✓			
	CO4	✓				

	CO5	✓				
BCP DSE2	CO1			✓		
	CO2			✓		
	CO3		✓			
	CO4				✓	
	CO5			✓		
BCP DSE3	CO1	✓				
	CO2	✓				
	CO3			✓		
	CO4			✓		
	CO5				✓	
BAP DSE1	CO1		✓			
	CO2			✓		
	CO3		✓			
	CO4				✓	
	CO5					✓

