

Department of Finance

Subject: Indian Financial System

B.Com. 1st Semester (FYUGP)

Programme Outcomes:

1. Gain a comprehensive understanding of the Indian financial system, including its components, functions, and its role in economic development.
2. Understand the classifications and significance of financial markets, including the money market and capital market.
3. Familiarize with various types of financial institutions such as banks, non-banking financial institutions, mutual funds, insurance companies, and pension funds, and comprehend their structures and functions.
4. Explore the meaning, features, and importance of different financial services such as factoring, leasing, venture capital, consumer finance, and housing finance.
5. Understand the organizational objectives and functions of regulatory institutions like the Reserve Bank of India, Securities and Exchange Board of India, Insurance Regulatory and Development Authority of India, and Pension Fund Regulatory and Development Authority, in overseeing and regulating the financial system.

Course Outcomes:

1. Understanding the Financial System: Gain detailed knowledge of the Indian financial system, including its components, functions, and its pivotal role in the country's economic development.
2. Financial Market Insights: Develop an understanding of the classifications, functions, and significance of financial markets, including the money market and capital market, and their influence on the financial ecosystem.
3. Knowledge of Financial Institutions: Familiarize with the structure, functions, and services offered by financial institutions such as banks, non-banking financial institutions, mutual funds, insurance companies, and pension funds, enhancing practical financial literacy.
4. Exploring Financial Services: Understand the meaning, features, and importance of various financial services like factoring, leasing, venture capital, consumer finance, and housing finance, and their impact on financial inclusion and development.

5. Regulatory Framework Proficiency: Comprehend the organisational objectives, roles, and regulatory functions of institutions such as the Reserve Bank of India (RBI), Securities and Exchange Board of India (SEBI), Insurance Regulatory and Development Authority of India (IRDAI), and Pension Fund Regulatory and Development Authority (PFRDA), in maintaining the stability and integrity of the financial system.

6. Application of Financial Concepts: Develop analytical skills to assess financial institutions' performance and understand regulatory policies, enabling effective participation in the financial markets.

B.Com. 3rd Semester (FYUGP)
Subject: New Venture Planning

Programme Outcomes:

1. Gain skills in identifying and generating innovative business ideas.
2. Understand different methods to initiate ventures and evaluate franchising opportunities.
3. Navigate legal aspects of setting up a business, including intellectual property protection and legal forms of organization.
4. Explore various sources of entrepreneurial capital, including venture capital markets and alternate financing options.
5. Develop comprehensive marketing plans for new ventures, including customer analysis and sales forecasting.
6. Learn how to prepare effective business plans, avoiding common pitfalls and incorporating key elements for success.

Course Outcomes:

1. Idea Generation and Evaluation: Develop the ability to identify, generate, and evaluate innovative business ideas through creative thinking and market analysis.
2. Venture Initiation Methods: Understand and assess different methods to start a business, including exploring franchising opportunities and evaluating their feasibility.
3. Legal Framework Proficiency: Gain knowledge of the legal aspects of setting up a business, including intellectual property rights, registration procedures, and selecting the appropriate legal form of organisation.
4. Entrepreneurial Financing: Explore and analyse various sources of entrepreneurial capital, including traditional financing, venture capital markets, and alternative funding options.
5. Marketing Strategy Development: Acquire skills to create comprehensive marketing plans for new ventures, including conducting customer analysis, sales forecasting, and market positioning.
6. Business Plan Preparation: Learn to develop effective business plans by incorporating critical components such as business objectives, market analysis, operational strategies, financial projections, and risk assessment while avoiding common pitfalls.

B.Com. 4th Semester (FYUGP)

Subject: Fundamentals of Financial Management

Programme Outcomes:

- **Comprehensive Understanding:** Develop a thorough understanding of financial management concepts, including the nature, scope, and objectives of financial management and its significance in business decision-making.
- **Mastering Investment Decisions:** Gain proficiency in evaluating investment opportunities through various capital budgeting techniques, including Net Present Value (NPV), Internal Rate of Return (IRR), and Profitability Index, considering risk and return aspects.
- **Strategic Financing Decisions:** Understand the principles of financing decisions, including the estimation of the cost of capital, analysis of capital structure theories, and evaluating the impact of operating and financial leverage on a firm's value.
- **Dividend Decision Analysis:** Acquire insights into the relevance and irrelevance theories of dividend decisions, understand corporate dividend policies, and their impact on corporate valuation.
- **Working Capital Management Skills:** Develop expertise in managing working capital, including cash management, inventory management, receivables and payables management, and understanding the risk-return trade-off in working capital decisions.

Course Outcomes:

- **Financial Management Concepts:** Understand the nature, scope, and objectives of financial management, including the concepts of time value of money, risk and return, and the valuation of bonds and equities.
- **Investment Decision-Making:** Develop analytical skills for the capital budgeting process, including cash flow estimation and applying techniques like Payback Period, Accounting Rate of Return, NPV, IRR, and Profitability Index, including risk management approaches.
- **Cost of Capital Analysis:** Gain knowledge about the cost of capital, including the cost of equity, debt, preference capital, and retained earnings, and learn to calculate Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital.
- **Capital Structure Mastery:** Understand and evaluate capital structure theories such as Net Income, Net Operating Income, Modigliani-Miller Hypothesis, and the Traditional Approach, and analyze the impact of operating and financial leverage on business.
- **Dividend Policy Evaluation:** Comprehend the theories of dividend decisions, including relevance and irrelevance approaches, and understand corporate dividend policies, including cash and stock dividends.
- **Effective Working Capital Management:** Develop practical skills in working capital management, including working capital estimation, cash and receivables management, inventory management, and payables management, with a focus on maintaining the risk-return balance.

B.Com. 5th Semester (CBCS)

Subject: Fundamentals of Financial Management

Programme Outcomes (POs):

- **Comprehensive Understanding:** Develop a thorough understanding of financial management concepts, including the nature, scope, and objectives of financial management and its significance in business decision-making.
- **Mastering Investment Decisions:** Gain proficiency in evaluating investment opportunities through various capital budgeting techniques, including Net Present Value (NPV), Internal Rate of Return (IRR), and Profitability Index, considering risk and return aspects.
- **Strategic Financing Decisions:** Understand the principles of financing decisions, including the estimation of the cost of capital, analysis of capital structure theories, and evaluating the impact of operating and financial leverage on a firm's value.
- **Dividend Decision Analysis:** Acquire insights into the relevance and irrelevance theories of dividend decisions, understand corporate dividend policies, and their impact on corporate valuation.
- **Working Capital Management Skills:** Develop expertise in managing working capital, including cash management, inventory management, receivables and payables management, and understanding the risk-return trade-off in working capital decisions.

Course Outcomes (COs):

- **Financial Management Concepts:** Understand the nature, scope, and objectives of financial management, including the concepts of time value of money, risk and return, and the valuation of bonds and equities.
- **Investment Decision-Making:** Develop analytical skills for the capital budgeting process, including cash flow estimation and applying techniques like Payback Period, Accounting Rate of Return, NPV, IRR, and Profitability Index, including risk management approaches.

B.Com. 5th Semester (CBCS)

Subject: Indian Financial System

Programme Outcomes:

1. Understand the basics of the Indian Financial System, including its components and functions.
2. Classify financial markets and comprehend the roles of the money market and capital market.
3. Recognize various types of banking and non-banking financial institutions in India.
4. Learn about different financial services such as factoring, leasing, and consumer finance.
5. Understand the roles and functions of regulatory institutions like the Reserve Bank of India and Securities and Exchange Board of India.

Course Outcomes:

- **Comprehensive Understanding of Financial System:** Gain detailed knowledge of the Indian financial system, its components, and functions, and its role in supporting economic development.
- **Financial Market Classification:** Develop the ability to classify financial markets, including a deep understanding of the money market and capital market, and their impact on the financial ecosystem.
- **Knowledge of Financial Institutions:** Familiarize with the structure, roles, and functions of various banking and non-banking financial institutions in India, including their contribution to the financial system.
- **Understanding Financial Services:** Acquire insights into diverse financial services such as factoring, leasing, venture capital, consumer finance, and housing finance, and assess their importance in the financial sector.
- **Regulatory Institutions Mastery:** Understand the objectives, roles, and regulatory functions of institutions like the Reserve Bank of India (RBI), Securities and Exchange Board of India (SEBI), and other regulatory bodies, in maintaining financial stability and investor protection.
- **Application of Regulatory Frameworks:** Develop analytical skills to assess regulatory policies and practices of financial institutions, enhancing the ability to navigate the Indian financial system effectively.

B.Com. 5th Semester (CBCS)

Subject: Banking

Programme Outcomes:

1. Students will comprehend the basic concepts, functions, and evolution of banking in India.
2. Gain familiarity with various banking operations such as E-Banking services, customer accounts, and special types of bank customers.
3. Acquire knowledge of how banks employ funds, including the significance of liquidity, types of credit, and collateral security.
4. Understand the concepts and features of negotiable instruments, endorsements, crossing of cheques, and the legal framework governing them.
5. Understand the provisions of the Banking Regulation Act, including capital requirements, governance structure, and regulatory powers of the RBI, and awareness of banking sector reforms.

Course Outcomes:

- **Understanding Banking Concepts:** Gain a comprehensive understanding of the basic concepts, functions, and historical evolution of banking in India, including the role of banks in the economy.
- **Banking Operations Proficiency:** Develop familiarity with various banking operations, including E-Banking services, customer account management, and handling special types of bank customers, enhancing operational knowledge.
- **Funds Management Skills:** Acquire insights into how banks manage and employ funds, including understanding liquidity management, types of credit, loan appraisal processes, and the use of collateral security.
- **Negotiable Instruments Mastery:** Understand the concepts and features of negotiable instruments, including endorsements, crossing of cheques, and the legal framework governing these instruments, ensuring compliance with regulatory standards.
- **Banking Regulation Act Knowledge:** Develop an understanding of the provisions of the Banking Regulation Act, focusing on capital requirements, governance structures, regulatory powers of the Reserve Bank of India (RBI), and the implications of banking sector reforms.
- **Application of Banking Laws:** Enhance analytical skills to apply legal provisions in practical banking scenarios, promoting adherence to regulatory frameworks and fostering robust banking practices.

B.Com. 6th Semester (CBCS)

Subject: Fundamentals of Investment

Programme Outcomes:

1. Students will gain an understanding of various investment options such as commodities, real estate, and financial assets, along with the Indian securities market and trading of securities.
2. Develop skills in analyzing and valuing fixed income securities, including understanding bond features, estimating bond yields, and assessing bond risks.
3. Acquire knowledge of fundamental analysis, technical analysis, and the efficient market hypothesis, along with dividend capitalization models and equity valuation approaches.
4. Develop proficiency in portfolio analysis and diversification, understanding portfolio risk and return, and learning about mutual funds and financial derivatives markets in India.
5. Gain awareness of the role of regulatory bodies such as SEBI and stock exchanges in investor protection, understanding investor grievances redressal systems, insider trading regulations, and promoting investors' awareness and activism.

Course Outcomes:

1. **Understanding Investment Options:** Gain a comprehensive understanding of various investment avenues, including commodities, real estate, and financial assets, along with the functioning of the Indian securities market.
2. **Analysis and Valuation Mastery:** Develop proficiency in analyzing and valuing fixed income securities, including bond features, yield estimation, and risk assessment, enabling effective investment decision-making.
3. **Equity Analysis Techniques:** Acquire skills in fundamental analysis, technical analysis, and equity valuation methods, enhancing the ability to assess and evaluate equity investments.
4. **Portfolio Management Expertise:** Master portfolio analysis and diversification strategies, understand portfolio risk and return dynamics, and gain insights into mutual funds and financial derivatives markets for effective portfolio management.
5. **Promoting Investor Protection:** Understand the role of regulatory bodies like SEBI and stock exchanges in safeguarding investor interests, familiarize with grievance redressal mechanisms, insider trading regulations, and promote investor awareness and activism for ensuring investor protection.

B.Com. 6th Semester (CBCS)
Subject: International Business

Programme Outcomes:

1. Develop a comprehensive understanding of globalisation and its impact on the world economy, distinguishing between international and domestic business operations and exploring various modes of entry into international markets.
2. Analyze the multifaceted international business environment, including economic, cultural, and political-legal components, both at the national and foreign levels.
3. Explore classical theories and modern perspectives on international trade, along with commercial policy instruments such as tariffs, subsidies, quotas, and embargoes, and their implications for trade dynamics.
4. Understand the role and functioning of international organizations like the WTO, UNCTAD, and OPEC, and their impact on global trade and economic cooperation.
5. Evaluate forms of regional economic cooperation, including regional groupings like NAFTA, EU, ASEAN, and SAARC, and their significance in promoting economic integration and development.
6. Examine the international financial environment, including the functions of institutions like the IMF and World Bank, foreign exchange markets, risk management strategies, and types of foreign investments, with a focus on the Indian perspective.
7. Investigate organizational structures for international business operations, negotiation strategies, and emerging issues such as outsourcing, the role of IT, and ecological considerations in international business.

Course Outcomes:

1. Gain a comprehensive understanding of globalisation and its implications for the world economy, distinguishing between international and domestic business operations.
2. Analyze the diverse international business environment, encompassing economic, cultural, and political-legal factors at both national and global levels.

3. Explore classical and modern theories of international trade, along with policy instruments like tariffs, subsidies, quotas, and embargoes, and their impact on global trade dynamics.
4. Understand the functions and objectives of key international organizations such as the WTO, UNCTAD, and OPEC, and their role in shaping global trade policies and agreements.
5. Evaluate regional economic cooperation efforts, including regional groupings like NAFTA, EU, ASEAN, and SAARC, and their significance in fostering economic integration and collaboration.
6. Examine the international financial landscape, including the role of institutions like the IMF and World Bank, foreign exchange markets, risk management strategies, and various forms of foreign investments, with a focus on India's perspective.
7. Investigate organizational structures and negotiation techniques for international business operations, as well as emerging issues such as outsourcing, the impact of information technology, and ecological considerations in global business practices.