



# Delhi School of Professional Studies and Research (DSPSR)

Affiliated to Guru Gobind Singh Indraprastha University (GGSIPU)

NAAC 'A' Grade Institution

"A" Category ranked by Joint Assessment Committee (JAC) of GGSIPU & DHE Govt. of NCT of Delhi

## Bachelor of Business Administration (BBA)

### BBA Graduate Attributes

Students are expected to exhibit the following abilities of learning after the completion of the Graduate Program in Business Administration-

1. Effective Communication and Professional Presentation Skills.
2. Comprehensive Knowledge on concepts of Business Management.
3. Proficiency in Technological skills necessary for business decision making.
4. Critical thinking and Analytical Skills for business problem solving.
5. Innovation and Creativity for striving towards an entrepreneurial mindset
6. Leadership abilities to build efficient, effective, productive and proactive teams.
7. Responsible citizenship towards social ecosystem.
8. Expertise in initiative towards the achievement of SDGs.
9. Inclusivity and respect towards diversity in culture and societies.
10. Attitude towards continuous learning and improvement.

### Program Outcomes

After the program the students will be able to:

PO1: Apply knowledge of various functional areas of business

PO2: Develop communication and professional presentation skills

PO3: Demonstrate critical thinking and analytical skills for business decision making

PO4: Illustrate leadership abilities to make effective and productive teams

PO5: Explore the implications and understanding the process of starting a new venture

PO6: Imbibe responsible citizenship towards sustainable society and ecological environment

PO7: Appreciate inclusivity towards diverse culture and imbibe universal values

PO8: Foster Creative thinking to find innovative solutions for diverse business situation

### Program Specific Outcomes

After the program the students will be able to:

PSO 1: Apply reflective thinking and research skills using latest technological tools

PSO 2: Assimilate technical functional knowledge of operations in business organization

PSO 3: Demonstrate strategic and proactive thinking towards business decision making

PSO 4: Illustrate negotiation skills and networking abilities

The course outcomes of various courses are:

Course/ Subject	Course Outcome
<b>BBA(G) First Semester</b>	
BBA 101 Management process and Organizational Behaviour	CO1. Explore the evolution of the concepts of management CO2. Examine the relevance of the theories of Motivation CO3: Analyze the significance of Organization and Individual Behaviour CO4: Analyze and relate individual, team and group behaviour CO5: Exhibit leadership qualities by building effective teams CO6. Comprehend dynamics of human behaviour

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BBA-103 Business Mathematics	CO1: Ability to solve the problems of counting CO2: Proficiency in solving the problems of Matrix Algebra CO3: Ability to solve the problems of Differential calculus CO4: Capability to solve the problems of Integral calculus CO5: Analyzing business research problems
BBA 105: Financial Accounting & Analysis	CO1: Comprehension about concepts of accounting and relevance of GAAP and accounting standards CO2: Preparation of company final accounts with adjustments CO3: Appreciate contemporary issues and challenges in accounting CO4: Examine the concept and the methods of depreciation CO5: Comprehension about accounting for shares and debentures CO6: Explore the role of stock exchanges and SEBI as a regulator CO6: Conduct comprehensive financial analysis of companies
BBA 107: Business Economics	CO1: Understand the fundamental concepts of Business Economics CO2: Analyze the relationship between consumer behavior and demand CO3: Explore the theory of production and through the use of ISO-QUANTS CO4: Understand the concept and relevance of short term and long term cost) CO5: Examine pricing decisions under various market conditions CO6: Analyze economics challenges posed to businesses
BBA 109: IT Applications in Business	CO-1: Explain the concepts of IT (Hardware, Software, Networking, Security, Web and applications). CO-2: Analyze the usage of IT product and services. CO-3: Use internet web services and resource for learning and discovery. CO-4: Explore the usage of tools of MS Word and Advanced Excel to solve business problems CO-5: Comprehend the role of databases in IT applications.
BBA 111 IT Applications in Business Lab	CO1: Explore the utility of applications provided by MS Office CO2: Proficiency in MS Advanced Excel and Powerpoint CO3: Effective and professional presentation and communication skills CO4: Use tables and charts from excel to create interactive and animated presentations
BBA 113: Entrepreneurial Mindset (NUES)	CO1: Exhibit entrepreneurial skills and abilities CO2: Imbibe creativity and innovativeness to explore new ideas and prospects CO3: Explore the laws and government assistance available for new entrepreneurs
<b>Second Semester</b>	
BBA 102: Cost Accounting	CO1: Comprehensive understanding on objectives and scope of cost accounting in business CO2: Explore cost control through various material controlling techniques CO3: Evaluate the remuneration systems and incentive schemes to deal with labour cost CO4: Examine overhead cost through overhead functional analysis

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	CO5: Prepare Cost sheet and computation of normal and abnormal profits/Loss CO6: Prepare contact accounts using escalation clause
BBA-104 —Decision making Techniques in Business	CO1: Understand the basic concepts of Statistics CO2: Apply correlation and regression concepts in business and research problems CO3: Explore the use of linear programming in business problem solving CO4: Analyze transportation and assignment problems CO6: Evaluate alternatives before taking business decisions
BBA -106-Business Environment	CO1: Explore the Business Environment and its relevance CO2: Comprehend the structure of Indian Economy CO3: Analyze the planning system and economic development in India CO4: Examine the concept of Macro Economics and determination of National Income CO5: Explore the Macro Economic framework
BBA 108: E-Commerce	CO1: Examine strengths and weaknesses of digital profiles of business organizations CO2: Explore ways to enhance online visibility of business CO3: Analyze challenges of security, privacy and legal jurisdictions in e-commerce CO4: Examine the barriers to successful online positioning of business
BBA 110: Business Communication	CO1: Proficiency in formal written communication CO2: Appreciate diversity and adapt to multicultural communication CO3: Analyze the forms and methods of formal and informal mode of communication CO4: Ability to make effective and well-articulated presentations CO5: Explore the significance of effective listening
BBA 114: E-Commerce Lab	CO1: Design, develop and maintain a basic website CO2: Create static HTML web pages CO3: Formulate controls for developing web sites CO4: Demonstrate basic animation using HTML
BBA 116: Minor Project Report	CO1: Identify a business problem or a field of study CO2: Explore the environment to identify potential research areas CO3: Crystallize a business concern into a concrete business research problem CO4 : Explore alternative ways to resolve a business problem
<b>Third Semester</b>	
BBA 201: Business Laws	CO1: Understand the Contract Act 1872 and its essential elements CO2: Understand the contract of sale of goods act 1930 CO3: Understand companies act 2013 with upto date amendments CO4: Understand the concepts of negotiable instrument act 1881 CO5: Understand the concept of Endorsement and its kind CO6: Acquire skills to understand the valid contract regarding business transactions
BBA 203: Marketing Management	CO1: Understand the basic concepts of Marketing Management process

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	<p>CO2: Acquire skills to understand products like New Product Development, product Line and width and also product pricing</p> <p>CO3: Understand the role and relevance of Place and Intermediaries</p> <p>CO4: Acquire skills to understand the factors which influence the promotional mix</p> <p>CO5: Understand the concept and importance of Direct marketing, Public Relations and Digital Marketing</p> <p>CO6: Acquire skills to handle marketing related business and research issues.</p>
BBA 205: Human Resource Management	<p>CO1: Understand the concepts and relevance of HRM vs Strategic HRM</p> <p>CO2: Understand the various dimensions of Human Resource Planning</p> <p>CO3: Understand the needs, methods and designing of training and development programmes</p> <p>CO4: Understand the career planning and career development</p> <p>CO5: Understand the concept and components of employee compensation</p> <p>CO6: Acquire skills to do employee performance appraisal and to understand the relevance of employee maintenance and Industrial Relations</p>
BBA 207: Management Accounting	<p>CO1: Understand the nature and scope of Management Accounting</p> <p>CO2: Understand the accounting financial analysis and its limitations</p> <p>CO3: Acquire skills to prepare various Budgets</p> <p>CO4: Acquire skills to understand variance analysis and its computation</p> <p>CO5: Understand the marginal costing and profit planning</p> <p>CO6: Acquire skills to do take decisions involving alternatives</p>
BBA 209: Production and Operation Management	<p>CO1: Understand the basic concept and functions of production and operation management</p> <p>CO2: Acquire skills to design and development of production</p> <p>CO3: Acquire skills to decide plant location and plant layout</p> <p>CO4: Understand the purchasing procedure and material management</p> <p>CO5: Understand Inventory management and JIT with quality management systems and TQM</p> <p>CO6: Acquire Skills to do plant maintenance and also understands the emerging concepts and issues in manufacturing systems</p>
BBA 211: Research Methodology	<p>CO1: Understand the basic concepts and scope of Business research</p> <p>CO2: Understand the research process for solving the business related problems</p> <p>CO3: Understand the concept of measurement, sampling and hypothesis testing</p> <p>CO4: Acquire skills to prepare research report</p> <p>CO5: Understand the role of computerized Data analysis</p> <p>CO6: Acquire skills to solve Business research problems systematically</p>
BBA 213 Business Research Methodology Lab	<p>CO1: Acquire skills to use software (Advance Excel/ SPSS)</p> <p>CO2: Understand research tools for solving business</p> <p>CO3: Acquire skills to implement statistical tests for resolving an issue</p> <p>CO4: Helps in decision making</p>
<b>Fourth Semester</b>	

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BBA 202 Business Analytics	
BBA 204 Financial Management	<p>CO1: Understand the concept of financial management and sources of financing</p> <p>CO2: Acquire skills to do capital Budgeting through different techniques</p> <p>CO3: Understand the concept of cost of capital and capital structure</p> <p>CO4: Acquire skills to take decisions regarding Dividends</p> <p>CO5: Understand the concept of working capital management</p> <p>CO6: Acquire skills to manage finances well and take financial decision for a business</p>
BBA 206 Corporate Governance, Ethics and Responsibility of Business	<p>CO1: Understand the concept of values, ethics and their relevance in Business</p> <p>CO2: Understand the concept of Knowledge management and Wisdom management, acquire skills to manage stress. Understand the concept of Karma and Dharma</p> <p>CO3: Understand the concept of Progress, Success and acquire skills to manage transformation</p> <p>CO4: Understand the relevance of Corporate Social Responsibility</p> <p>CO5: Understand the relevance of Corporate Social Responsibility and Corporate Governance</p> <p>CO6: Acquire skills to implement ethics and values when dealing with business related issues</p>
BBA 208 Environmental Science (NUES)	<p>CO1: Understand the concept of ecosystem, sustainability and International efforts for environmental protection and also understands how ecosystems work</p> <p>CO2: Understand the concept of water pollution and air pollution. Acquire skills how to prevent it.</p> <p>CO3: Understand the concept of solid waste and acquire skills how to manage it</p> <p>CO4: Acquire skills to assess the impact of environment and environmental management system</p> <p>CO5: Understand the concept of Indian Environmental Laws</p> <p>CO6: Acquire skills how to protect environment and maintain ecological balance while dealing with business units</p>
BBA 210: Income Tax Law and Practice	<p>CO1: Understand the concept of Income Tax Act 1961</p> <p>CO2: Understand the Heads of Income under salary</p> <p>CO3: Understand the Deductions u/s 80 C to 80 U</p> <p>CO4: Understand the concept of Deduction of Tax at Sources</p> <p>CO5: Acquire skills related to procedure of filling return (online filling- ITR)</p> <p>CO6: Understand the computation of total Income and Tax Liability</p>
Training and Development Elective: BBA 212	<p>CO1: Examine the concepts of training and development.</p> <p>CO2: Analyze the trends in employees and organization development programmes.</p> <p>CO3: Identify training needs of an individual by conducting training need analysis.</p>

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	CO4: Evaluate and assess the cost and benefits of a training and development programme. C)5: To show insights into evaluating a training programme.
Sales Management Elective: BBA 214	CO1: Explore the nature and importance of sales management, types and skills of sales manager. CO2: Demonstrate the personal selling process. CO3: Analyze the ethical and legal issues in sales management. CO4: Designing the Motivational and Compensation Plans of Sales Personnel.
Financial Markets and Institutions Elective: BBA 216	CO1: Analyze the functioning of financial markets and Institutions in India. CO2: Examine the functioning of money market and capital market. CO3: Assess the impact of initiatives on financial inclusion. CO4: Understand the Role and Functions of Financial Institutions.
BBA 218: Minor Project - II	CO1: Identify a field of study or a business problem. CO2: Examine the environment to identify the potential research areas. CO3: Crystallize a business concern into a concrete business research problem. CO4: Explore alternative ways to resolve a business problem
<b>Fifth Semester</b>	
BBA 301: Goods and Services Tax	CO1: Understands the concept of GST in India CO2: Acquire skills to Assess GST Tax CO3: Understands how to file returns and their due dates CO4: Understands about offences and penalties CO5: Understands the role of GST Practitioner CO6: Understands which activities would neither be treated as supply of goods nor as supply
BBA 303: Business Policy and Strategy	CO1: Understand the concept of Business Policy, its evolution and strategic management CO2: Acquire skills to do environmental analysis CO3: Acquire skills to do analysis of Internal resources CO4: Acquire skills to formulate various strategies CO5: Acquire skills to make choice among various business strategies in different Business portfolio models CO6: Understand various major issues in the implementation of strategy
BBA 305 Information Systems Management	The students will be able to develop an understanding of the concept of information systems and their components specially databases in business organizations.
BBA 307 Information Systems Management Lab	Lab will acquaint the students with the various aspects and components of Information Systems specially data bases. Students are required to design the Data bases using E-R Model and run SQL queries on DDL commands, DML commands and aggregate functions.
Customer Relationship Mgt. Elective: BBA 309	The students will develop fundamental knowledge and exposure to the concepts, theories and practices in the field of CRM.

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Manufacturing Paradigms and technology Elective: BBA 311	The students will get advanced understanding of supply chain management, manufacturing paradigms, selection of materials, manufacturing information systems and their applications to deal with business challenges, management perspectives globally.
Business Data Analytics Elective: BBA 313	The students will be able to translate data into clear and actionable insights and think critically in making decisions based on deep analytics.
BBA 315 Summer Training Report	CO1: Acquire Analytical Skills CO2: Broaden the thinking horizon CO3: Helps in understanding business issues CO4: Develop problem solving attitude
<b>Sixth Semester</b>	
BBA 302 Project Management	CO1: Understand the concept of Project Management and Techniques to manage the projects CO2: Understand the project life cycle. Acquire skills to generate and screen the project ideas CO3: Acquire skills to do technical analysis and Market Analysis. Understands the network techniques. CO4: Understand various sources of projects financing CO5: Acquire skills to evaluate and control the projects CO6: Understand the emerging concepts and issues in project management..
BBA 304 Digital Marketing	CO1: Understand the concept of Digital Marketing CO2: Understand online buyer behavior and models CO3: Understand the Digital promotional techniques I CO4: Understand the Digital promotional techniques I CO5: Acquire skills to take various decisions related to online marketing. CO6: Acquire skills to exploit the opportunities of this medium to support the organization's marketing activities.
Marketing Analytics Elective: BBA 306	CO1: The students will be able to assess market opportunities by analyzing customers, competitors, collaborators, context, and the strengths and weaknesses of a company. CO2: Understand consumers' requirements and their behaviors, develop effective marketing strategies to achieve organizational objectives CO3: Communicate and defend your recommendations and critically examine and build upon their commendations of your classmates both quantitatively and qualitatively and develop the understanding the current global and digital aspect of marketing.
HR Analytic Elective: BBA 308	CO1: The students will get an advance subject knowledge related to different dimensions of HR analytics. CO2: This will help the students to use analytics as a tool to develop a deeper understanding of data and people management and find appropriate solutions to real like people challenges.
BBA 312 Entrepreneurship Development	CO1: Understand the concept of Entrepreneur and its emergence CO2: Understands how to go about the promotion of a venture CO3: Understands entrepreneurial Behaviour CO4: Understands Development programmes for entrepreneur

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	CO5: Understands the role of Entrepreneur in economic growth CO6: Acquire skills regarding starting up their own business unit
BBA 314 Project Report	CO1: Acquire Analytical Skills CO2: Broaden the thinking horizon CO3: Helps in understanding business issues CO4: Develop problem solving attitude

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## Bachelor of Commerce (Hons.)

### B.Com. (Hons.) Graduate Attributes

Students are expected to exhibit the following abilities of learning after the completion of the Graduate Program in Commerce –

1. Comprehensive knowledge and understanding on concepts of commerce
2. Ability to articulate, communicate effectively and make professional presentations
3. Aptitude to think critically and reflect independently
4. Analytical skills to collate and synthesize data and derive rational decisions
5. Research oriented skills to analyze data, identify and diagnose problems, using latest technological tools
6. Explore new developments in the field of economic policies and processes of commerce
7. Innovation and Creativity striving towards an entrepreneurial mindset
8. Leadership abilities to uphold values and ethics and build efficient, effective, productive and proactive teams
9. Exhibit responsible citizenship towards social and ecological ecosystem
10. Self-driven attitude towards continuous learning and improvement

### Program Outcomes for B.Com. (Hons.)

On Completion of the Program of Bachelors in Commerce, Graduates will be able to:

1. Exhibit understanding of overall business and financial environment in India
2. Demonstrate Acquire in-depth knowledge of financial operations and decision making in an organization
3. Develop comprehensive understanding and problem solving abilities in financial services and operations
4. Develop critical thinking skills and analytical abilities to analyze business data using various techniques and tools
5. Develop effective communication, interpersonal and team skills
6. Demonstrate awareness of ethical issues and sensitivity towards social and environmental challenges

### Program Specific Outcomes for B.Com. (Hons.)

On Completion of the Program of Bachelors in Commerce, Graduates will be able to:

1. Demonstrate an understanding of technological interventions in Finance
2. Develop skills for investments and trading in capital markets
3. Develop understanding on Banking and Financial services in India
4. Apply quantitative techniques and tools in Commerce
5. Imbibe human values and sense of responsibility towards self, society and environment
6. Undergo holistic personality development with skills for effective functioning.

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The course outcomes of various courses are:

Course/ Subject	Course Outcome
<b>B.Com. (Hons.) First Semester</b>	
BCOM 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.COM 105 - 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 problems related to finance including different methods of interest calculation, future and present value of money; CO5: Develop software programs for business problems involving constrained optimization.
B.COM 107 - MANAGEMENT PROCESSES AND ORGANIZATIONAL BEHAVIOR	CO1: Examine the evolution of thoughts and approaches to the modern concept of Management CO2: Comprehend the process of Management in the context of organizations and their environment CO3: Assess the need, relevance and process of delegation and decentralization of authority in an organization CO4: Explain the needs and drives of an individual through theories of Motivation

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	<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>
BCOM 109 - BUSINESS COMMUNICATION	<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>
BCOM 111 - INFORMATION TECHNOLOGY FOR COMMERCE	<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>
B.COM 113 - INFORMATION TECHNOLOGY FOR COMMERCE (Lab)	<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>
<b>B.Com. (Hons.) Second Semester</b>	
BCOM 102 - CORPORATE ACCOUNTING	<p>CO1: Account for equity and debt capital of a company</p> <p>CO2: Prepare financial statements (Profit &amp; Loss Account, Balance Sheet, etc.) using software;</p> <p>CO3: Analyze revisions in the balance sheet after Internal Reconstruction of company;</p> <p>CO4: Develop proficiency in the process of e-filing of annual reports of companies.</p>
BCOM 104 - BUSINESS LAWS	<p>CO1: Examine the laws while entering into a contract and implications of different types of contract;</p> <p>CO2: Analyze the regulation governing the Contract of Sale of Goods;</p> <p>CO3: Evaluate the laws governing partnership and legal consequences of their transactions and other actions in relation with the partnership, and</p>

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	<p>examine contractual obligations and provisions governing limited liability partnership;</p> <p>CO4: Assess the provisions of the Consumer Protection Act to protect the interest of the consumers;</p> <p>CO5: Analyze the law governing negotiable instruments and management of foreign exchange</p>
BCOM 106 - MACRO ECONOMICS	<p>CO1: Assess the problems and issues related to measurement of national income in India.</p> <p>CO2: Analyze the role of consumption, saving and investment in an economy.</p> <p>CO3: Evaluate the impact of inflation and deflation on business and economy</p> <p>CO4: Explore the value of money, multiplier, accelerator and demonetization.</p> <p>CO5: Analyze the policy framework governing the macroeconomic system in India</p>
BCOM 108 - BUSINESS STATISTICS	<p>CO1: Use statistical tools for decision making in organizations</p> <p>CO2: Analyze data characteristics before applying statistical tools</p> <p>CO3: Apply probability concepts to discrete and continuous random variables in a business decision context;</p> <p>CO4: Examine relationships between the variables using correlation and regression analysis</p> <p>CO5: Analyze macroeconomic data using index numbers</p> <p>CO6: Decipher the trends in time series data and interpret it for business decisions.</p>
BCOM 110 - ENVIRONMENTAL SCIENCE AND SUSTAINABILITY	<p>CO 1. Demonstrate skills in organizing Projects for environmental protection and sustainability;</p> <p>CO 2. Analyze various Projects and initiatives with respect to ecosystem restoration;</p> <p>CO 3. Interpret significance of carbon footprints;</p> <p>CO 4. Describe the environmental issues and their possible repercussions on the planet in the next few decades;</p> <p>CO 5. Summarize the green strategies and policies adopted by various business entities to preserve the environment.</p>
BCOM 112 – MINOR PROJECT I	<p>CO1: Identify a business problem or a field of study</p> <p>CO2: Explore the environment to identify potential research areas</p> <p>CO3: Crystallize a business concern into a concrete business research problem</p> <p>CO4: Explore alternative ways to resolve a business problem.</p>
<b>B.Com. (Hons.) Third Semester</b>	

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BCOM 201 - COST ACCOUNTING	CO1: Determine components of cost of production, inventory and prepare a cost statement; CO2: Compute unit cost, employee cost, overheads and treat different types of overheads; CO3: Assess cost under job costing, batch costing, process costing, contract costing and service costing; CO4: Evaluate contract costs, service costs and activity-based costs for cost management and control.
BCOM 203 - CORPORATE LAW	CO1: Analyze provisions relating to issue of prospectus and allotment of shares CO2: Examine company processes, meetings, and decisions CO3: Assess the Accounts and Audit of company; CO4: Evaluate the role of Board of Directors and their functions CO5: Analyze regulatory aspects involved in Oppression, Mismanagement, corporate restructuring and liquidation CO6: 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	CO1: Identify and formulate Research Problem and Research Design; CO2: Determine the sampling technique and sample size as per the research problem and research design; CO3: Collect and analyze necessary primary and secondary data for analysis; CO4: Present the conclusions of data analysis as a part of the research in the form of a report.
BCOM 207 - FINANCIAL MARKETS AND INSTITUTIONS	CO1: Analyze the functioning of financial markets and institutions in India; CO2: Examine the functioning of Money Market and Capital Market; CO3: Assess the impact of recent initiatives like MUDRA scheme on financial inclusion; CO4: Explain concept of Non-Banking Financial Companies (NBFCs);
BCOM 209 - HUMAN RESOURCE MANAGEMENT	CO1: Plan the Human Resource requirement for an organization CO2: Develop a policy to manage Human Resource in an organization CO3: Organize recruitment, selection, induction, and training and development programs for an organization CO4: Design a performance appraisal system with incentive schemes for an organization CO5: Create HR policies related to grievance redressal, employee health, safety, welfare, and their social security in an organization

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BCOM 211 - BASIC ACCOUNTING SOFTWARE	CO1. Create accounts, prepare ledgers and post journal entries. CO2. Create Balance Sheet and Profit and Loss Account at a given point in time. CO3. Reconcile bank and cash accounts with the organization accounts. CO4. Prepare Cash Flow Statement for a given timeline.
BCOM 213 - RESEARCH METHODS FOR COMMERCE	CO1: Describe and present data meaningfully for statistical analysis using R CO2: Draw a hypothesis and design the research with appropriate statistical tests CO3: Apply the tools and techniques in R Studio to analyze datasets as per the requirements of the research design. CO4: Investigate relationships between variables using Tests in R in order to draw inferences for research
BCOM 215 - GROUP DISCUSSION AND INTERVIEW SKILLS	CO1: A candidate who goes through the process gains clarity of his/her own thoughts, views and opinion. CO2: He /She learns how to evolve thinking and come to a solution or conclusion for a certain topic.
BCOM 217 - ENTREPRENEURIAL MINDSET	CO: Imbibe entrepreneurial skills and related intricacies; CO2: Think beyond the usual business ventures and evolve an innovative business ideas; CO3: Cultivate an idea into a feasible business proposition; CO 4. Strategize feasible plan of action for successful implementation of idea; CO 5. Construct a Business Plan with Projected Financial Statements for the first five years CO 6. Estimate the costs, long term and short term capital and fund requirement of the business idea.
<b>B.Com. (Hons.) Fourth Semester</b>	
BCOM 202 - MANAGEMENT ACCOUNTING	CO1: Describe the concept of management accounting; CO2: Prepare various budgets and to measure the performance of the business firm applying budgetary control measures; CO3: Compute standard costs and analyze production cost preparing variance report; CO4: Apply the concepts of costing for decision making CO5: Analyze cost, volume and profit and to solve short run decision making problems applying marginal costing and Break- Even techniques.
BCOM 204 - CORPORATE FINANCE	CO1: Explore the nature and significance of decisions related to corporate finance CO2: Examine the risk and return on investments at different time intervals

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	<p>CO3: Evaluate capital investment decisions applying capital budgeting techniques</p> <p>CO4: Assess the capital structure of a firm using its cost of capital</p> <p>CO5: Analyze factors affecting dividend policy;</p> <p>CO6: Design working capital policy based on the assessment of financial requirements.</p>
BCOM 206 - BUSINESS ETHICS AND CSR	<p>CO1: Decipher morality and ethics in personal and professional behavior</p> <p>CO2: Explore values and ethics in business decision making for an organization;</p> <p>CO3: Assess the impact of business processes on stakeholders;</p> <p>CO4: Evaluate the social responsibility of business organization and take steps to meet them.</p>
BCOM 208 - INVESTMENT AND PORTFOLIO MANAGEMENT	<p>CO1: Assess the risk profile of investors and prepare an appropriate investment portfolio.</p> <p>CO2: Analyze investment alternatives and construct a portfolio to minimize risk and maximize returns.</p> <p>CO3: Calculate risk and return for a portfolio and create a minimum risk portfolio.</p> <p>CO4: Evaluate and compare the Intrinsic and Market Value of a share.</p> <p>CO5: Examine the portfolio management techniques of Mutual Funds.</p> <p>CO6: Analyze contemporary trends in Investment options available.</p>
BCOM 210 - MARKETING MANAGEMENT	<p>CO1. Evaluate the market and environmental conditions affecting marketing decisions of a firm;</p> <p>CO2. Identify Target Market Segment for the Product and strategize its Positioning</p> <p>CO3. Apply technological tools and techniques to predict and satisfy consumer demand</p> <p>CO4. Analyze the process of value creation through marketing decisions</p>
BCOM 212 - DATA ANALYSIS WITH SPREADSHEETS	<p>CO1. Conduct basic computation and aggregation of data using spreadsheets</p> <p>CO2. Organize, present and manage data using functions</p> <p>CO3. Examine data with the help of pivot tables</p> <p>CO4. Assess data characteristics by running queries in tables</p> <p>CO5. Present data using charts and graphs</p>
BCOM 214 - INCOME TAX LAWS	<p>CO1. Analyze the concepts of taxation, including assessment year, previous year, assesses, person, income, total income, agricultural income and determine the residential status of persons;</p> <p>CO2. Compute income under different heads, applying the charging provisions, deeming provisions, exemptions and deductions;</p> <p>CO3. Calculate gross total income after clubbing provisions and provisions relating to set-off and carry forward of losses;</p>

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	CO4. Calculate the tax liability and total income of an individual and HUF
<b>B.Com. (Hons.) Fifth Semester</b>	
BCOM 301 - CORPORATE TAXATION	CO1. Compute the Tax liability for a business organization CO2. Examine the rules imposed upon organizations in relation to employee taxation CO3. Evaluate the calculation of corporation tax through self-assessment for capital gains and as per GST CO4. Analyze issues related to double taxation and dividend taxation CO 5. Evaluate the impact of financial transactions across countries on a company's taxation;
BCOM 303 - INVESTMENT BANKING	CO1. Examine the mechanics and financial analysis required to value, negotiate and successfully close transactions. CO2. Explore the framework used in the investment banking process: financial analysis, valuation and the mechanics of deal structuring. CO3. Analyze the value of a Mergers & Acquisition deal and a deal through a Leveraged Buy Out CO4. Explore the significance of corporate governance, ethics and legal factor in investment banking deals
BCOM 305 - VALUATION OF FIXED INCOME SECURITIES	CO1. Calculate the value of Fixed income securities, bonds and debentures CO2. Assess the legal, regulatory and tax framework for bonds in India CO3. Examine government, corporate and structured finance bond market sectors. CO4. Analyze securitization and its benefits CO5. Understand credit ratings and role of credit ratings agencies CO6. Analyze the credit risk of a company
BCOM 307 - BASICS OF ACTUARIAL SCIENCE	CO1. Understand the basics of actuarial science CO2. Calculate the value of series of cash flows CO3. Measure uncertainty into cash flows due to investment and mortality CO4. Apply actuarial techniques to life insurance and predicting human life expectancy
BCOM 309 - BASICS OF ECONOMETRICS	CO1. Apply concepts of economic statistics, econometrics to real life situations. CO2. Test hypothesis to construct models for economic analysis CO3. Construct models for consumer and producer theory CO4. Conduct Bivariate and Multi Variate regression analysis to test relationships in variables CO5. Identify and remove statistical errors in the analysis CO6. Explore relationship between econometric estimation and diagnostic testing CO7. Examine Structural Equation Modelling and apply it to practical scenarios.

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BCOM 311 - BANKING OPERATIONS	<p>CO1 Analyze the functioning of banks and types of services offered to customers</p> <p>CO2 Assess the impact of regulatory and policy framework on the banking services</p> <p>CO3 Analyze the credit services offered by bank and the inherent processes</p> <p>CO4 Examine the role of regulatory framework for banking operations to protect the depositor's money</p> <p>CO5 Study the trends of NPAs and their impact on banking operations</p>
BCOM 313 - CAPITAL MARKET OPERATIONS	<p>CO1. Develop a comprehensive understanding of the institutions participating in the Capital Markets</p> <p>CO2. Examine the role of Stock Exchanges and Clearing Houses in Trading of securities</p> <p>CO3. Analyze the role of Regulatory agencies in trading of securities</p> <p>CO4. Trade in Securities and complete deals both day trading and long term trading.</p>
BCOM 315 – INTERNSHIP PROJECT REPORT	<p>CO1: Work &amp; gain practical experience of working in a real business setting and environment.</p> <p>CO2: Explore the various functional areas and correlate a few theoretical concepts taught in classrooms to real life work and life scenarios.</p> <p>CO3: Develop skills in report writing through observation, data collection, data analysis and present it as a report for analysis to the company</p>
<b>B.Com. (Hons.) Sixth Semester</b>	
BCOM 302 - GST and E-FILING (NUES)	<p>CO1. Explain concept, need, and utility of indirect taxes and understand and analyze the taxable event, i.e., supply under GST</p> <p>CO2. Describe the provisions relating to levy of GST</p> <p>CO3. Identify exemptions for different types of goods and services and examine the various provisions of input tax credit</p> <p>CO4. Analyze provisions regarding penalties and interest and file GST return on-line</p> <p>CO5. Understand the significant provisions of the customs law</p>
BCOM 304 - FINANCIAL TECHNOLOGY	<p>CO1. Understand new paradigm of payment systems and its advantages</p> <p>CO2. Understand foundational Block chain concepts and know about designs and implementation of smart contracts.</p> <p>CO3. Learn about methods for developing decentralized applications on Block chain.</p> <p>CO4. Explore the fundamental aspects of crypto currencies and the liquid markets they operate in</p> <p>CO5. Understand practical implications of investing in crypto currencies.</p>

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	<p>CO6. Understand recent FinTech developments and analyze their impact on the financial services industries</p> <p>CO7. Describe the technologies underlying crypto currencies and Block chains.</p>
BCOM 306 - INTRODUCTION TO DERIVATIVES	<p>CO1. Explain the differences between the types of derivatives and how they can be used for hedging and speculating purposes.</p> <p>CO2. 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</p> <p>CO3. Analyze and apply strategies for hedging, speculation and arbitrage for Financial Derivatives.</p> <p>CO4. Assess the mechanics, valuation and trading strategies of derivative market; develop their own trading strategies in the volatile market</p>
BCOM 308 - NEW VENTURE FINANCING	<p>CO 1. Generate a business idea using different techniques and describe sources of innovative ideas;</p> <p>CO 2. Evaluate advantages of acquiring an ongoing venture with a case study;</p> <p>CO 3. Present a comparative analysis of various government schemes which are suitable for the business idea;</p> <p>CO 4. Develop a marketing plan for a business idea;</p> <p>CO 5. Prepare and present a well-conceived Business Plan</p>
BCOM 310 - EQUITY RESEARCH AND ANALYSIS	<p>CO 1 Calculate the Intrinsic value of a company and compare it with its market value</p> <p>CO 2 Compare the value derived for the company on the basis of different valuation models</p> <p>CO 3 Examine the financial statements of a company to assess its past and expected performance</p> <p>CO 4 Take guided decisions on the investments in stocks of companies.</p>
BCOM 312 - FINANCIAL MODELLING USING SPREADSHEETS	<p>CO1. 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.</p> <p>CO2. Use logical IF statements, to custom format cells, and to conditionally format cells so as to highlight areas where management attention is needed.</p> <p>CO3. Create linked spreadsheets for decision making models</p> <p>CO4. Take Financial Decisions using financial models created</p>
BCOM 314 – MAJOR RESEARCH PROJECT	<p>CO1 Apply all theoretical concepts learned in research methodology</p> <p>CO2 Articulate a clear research objective with accurate scope and limitations of the study</p> <p>CO3 Identify an appropriate sample size for a study</p>

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	<p>CO4 Choose the appropriate data collection tools for accurate, authentic and complete data collection</p> <p>CO5 Study the data using techniques appropriate to the Research Design</p> <p>CO6 Analyze data using parametric techniques and conduct Univariate analysis.</p> <p>CO7 Draw conclusions based on the results from the analysis</p>
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