

**AMAR SHAHEED BABA AJIT SINGH JUJHAR SINGH MEMORIAL COLLEGE BELA ROPAR PUNAJB**



**DESCRIPTION OF COURSE OUTCOMES**

**NAME OF THE DEPARTMENT: Commerce**

**NAME OF THE PROGRAMME: Business Economics**

**NAME OF COURSE: M.Com-1 (Semester-1<sup>st</sup>)**

**NAME OF FACULTY: Dr. Ketanpreet Kaur**

C.O. No.	Description of Course Outcome	Method/s of Assessment
CO-1	Analyse the concept of Business Economics	Class Test, Assignments, PPT, MST
CO-2	Define the conception of utility analysis and indifference curve analysis	Class Test, Assignments, PPT, MST
CO-3	Demonstrate the theory of Production Function	Class Test, Assignments, PPT, MST
CO-4	Determine the price levels under different market forms such as perfect competition, monopoly, monopolistic competition and oligopoly	Class Test, Assignments, PPT, MST
CO-5	Describe the concept of profit forecasting in short as well as long run	Class Test, Assignments, PPT, MST
CO-6	Explanation of the classical and Keynesian theory income, output and employment	Class Test, Assignments, PPT, MST

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**DESCRIPTION OF COURSE OUTCOMES**

**NAME OF THE DEPARTMENT :** Commerce

**NAME OF THE PROGRAMME :** M.Com. – I

**NAME OF COURSE :** Management concepts and OB

**NAME OF FACULTY :** Asst. Prof. Ishu Bala

C.O. No.	Description of Course Outcome	Methods of Assessment
CO-1	Understand the nature Of Management and Identify the Functions Of Management	Group discussions , assignments, MST.
CO-2	Enhance knowledge to analysis and compare different role models used to explain individual behaviour related to motivation and rewards.	Oral test, PPT, MST, Assignments
CO-3	develop an understanding regarding the role of leaders in decision making process in an organization.	PPT, class test, assignments, MST
CO-4	Define the concept of group dynamic ,organisational change.	MST, tests, assignments, PPT
CO-5	Analyse the behaviour of individual and group in organisation in terms of the key factors that influence organisational behaviour.	Assignments, black board test, MST
CO-6	Assess the potential effects of organisational level factors(such as culture, structure and change)on organisational behaviour.	Group discussions , assignments, Class tests, MST

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**DESCRIPTION OF COURSE OUTCOMES**

**NAME OF THE DEPARTMENT :** Commerce

**NAME OF THE PROGRAMME :** M.Com. – I

**NAME OF COURSE :** Financial Management

**NAME OF FACULTY :** Asst. Prof. Mandeep kaur

C.O. No.	Description of Course Outcome	Method/of Assessment
CO-1	Develop the concept of Business Finance and the Application of Finance to Business	Class Test, Assignments, MST.
CO-2	Impart the knowledge on capital Budgeting and profitability.	Oral test, PPT, MST, Assignment
CO-3	Able to understand cost of capital.	PPT, class test, assignments, MST
CO-4	Impart the knowledge on principle on capital structure.	MST, tests, assignments, PPT
CO-5	Define the common factors influencing dividend policy.	black board test, MST, assignments
CO-6	Determine the Working capital and capital management..	Group discussions , assignments, Class tests, MST

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**DESCRIPTION OF COURSE OUTCOMES**

NAME OF THE DEPARTMENT: **Department of Commerce**

NAME OF THE PROGRAMME: **M.com(1st sem)**

NAME OF COURSE: **Research Methodology and Statistical Techniques**

NAME OF FACULTY: **Prof. Ramandeep Kaur**

C.O. No.	Description of Course Outcome	Method/s of Assessment
CO-1	Introduction to research, nature, objectives and types of research and process of research.	Exam, Class test, Group discussion
CO-2	Formulate research Hypothesis and types of hypothesis and sources of formulating hypothesis.	Assignment, Viva, Authentic problem solving
CO-3	Describe the concept of statistical data analysis and probability distributions.	Rapid fire question, PPT.
CO-4	Execute research, observation and collection of data, Compare and contrast methods of data collection, primary data, secondary data; Sampling methods, data processing and analysis, statistical tools, hypothesis testing, generalization and interpretation	Authentic problem solving, Home assignment.
CO-5	Appraise the different sample tests- t- test, f- test, z- test.	Open book exam/Self-Test/portfolio
CO-6	Critically evaluate different steps in preparation of research report.	Paper presentation, class test

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**DESCRIPTION OF COURSE OUTCOMES**

NAME OF THE DEPARTMENT: **Department of Commerce**

NAME OF THE PROGRAMME: **M.com(1st sem)**

NAME OF COURSE: Accounting for Managerial Decisions

NAME OF FACULTY: Prof. Amandeep Kaur

C.O. No.	Description of Course Outcome	Method/s of Assessment
CO-1	Describe the nature and attributes of financial statements, tools of analysis, concept of Ratio analysis.	Exam, Class test, Group discussion
CO-2	Evaluate the concept of Fund flow statements.	Assignment, Viva, Practical problem solving.
CO-3	Elaborate the procedure to prepare Cash flow statements as per AS-3.	Black board, Class test, Discussion
CO-4	Explain the concept of strategic cost management, value chain analysis, strategic positioning.	Assignment, viva.
CO-5	Discuss the concept of cost management and performance evaluation through balanced score card approach.	Class test, Group discussion.
CO-6	Evaluate the concept of budgetary control, uniform costing and responsibility costing.	Presentation, viva, Group discussion.

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**DESCRIPTION OF COURSE OUTCOMES**

NAME OF THE DEPARTMENT: **Department of Commerce**

NAME OF THE PROGRAMME: **M.com (2nd sem)**

NAME OF COURSE: **Advanced Accounting**

NAME OF FACULTY: **Prof. Amandeep Kaur**

C.O. No.	Description of Course Outcome	Method/s of Assessment
CO-1	Explain the concept of Indian Accounting Standards and International Accounting Standards, convergence of Indian Accounting Standards and International Accounting Standards.	Exam, Lecture, Discussion.
CO-2	Discuss Indian Accounting Standard 1, 2, 10, 17, 19, 25 and 26, International Accounting Standard 1, 3, 4, 10 and 12.	Assignment, Lectures, PPT.
CO-3	Evaluate the concept of Corporate Reporting System in India, Creative accounting and its implications.	Presentation, Discussion, Assignment.
CO-4	Discuss nature and techniques of Accounting for Price Level Changes, concept and models of Human Resource Accounting.	Assignment, Black Board, Class test, Discussion.
CO-5	Explain Corporate Social Performance, Environment Accounting, Value Chain Analysis and Activity based costing.	PPT, Practical problem solving, case study analysis.
CO-6	Discuss the concept of Activity based budgeting, Life cycle costing , Target costing, Kaizen costing and Backflush costing.	Black Board, Class test, group discussion, Presentation, Viva.

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**DESCRIPTION OF COURSE OUTCOMES**

**NAME OF THE DEPARTMENT :** Commerce

**NAME OF THE PROGRAMME :** M.Com. – I(2<sup>nd</sup> sem)

**NAME OF COURSE :** Business Environment

**NAME OF FACULTY :** Asst. Prof. Ishu Bala

C.O. No.	Description of Course Outcome	Methods of Assessment
CO-1	Enable students to have an overview of Business Environment and its Dimensions.	Class test, assignments, MST.
CO-2	Know about Economical Environment and planning system with focus on Fiscal, Monetary and EXIM policy.	Oral test, MST, Assignments, PPT
CO-3	Impart the knowledge of policy Environment and Economic Reforms with focus on LPG.(Liberalisation, Privatisation and Globalisation)	class test, assignments, MST, PPT
CO-4	Expose the knowledge of students on Political Environment – and Its Critical elements.	MST, tests, assignments, PPT
CO-5	Summarize the role of Legal environment i.e. Competition Act, Consumer Protection Act, Right to Information Act, Environment Protection Act.	black board test, MST, Assignments, PPT
CO-6	Integrate information of Global Environment and explain its functional Area of FDI ,IMF, World Bank etc.	Assignments, Class tests, MST



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**DESCRIPTION OF COURSE OUTCOMES**

**NAME OF THE DEPARTMENT :** Commerce

**NAME OF THE PROGRAMME :** M.Com. – I(2<sup>nd</sup> sem)

**NAME OF COURSE :** FIM

**NAME OF FACULTY :** Asst. Prof. Mandeep Kaur

C.O. No.	Description of Course Outcome	Methods of Assessment
CO-1	To understand the role of financial services in development of capital market and the economy of country.	Class test, assignments, MST,discussion
CO-2	Describe the role of development bank i.e IDBI,IFCI etc. in the development of various sectors of Indian economy	Oral test, MST, Assignments, PPT
CO-3	Acquire the knowledge about functions of NABARD and RBI	class test, assignments, MST,PPT
CO-4	Students learn about stock exchange, its functions and about regulating authority of SEBI	MST, tests, assignments, visit
CO-5	To gain knowledge about Money market instruments .	PPT, MST, Assignments
CO-6	Able to know about capital Market.	Assignments, Class tests, MST

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**DESCRIPTION OF COURSE OUTCOMES**

NAME OF THE DEPARTMENT: **DEPARTMENT OF COMPUTER SCIENCE**

NAME OF THE PROGRAMME: **M. Com-1 Sem-2**

NAME OF COURSE: **E-COMMERCE**

NAME OF FACULTY: **DINESH KUMAR**

<b>C.O. No.</b>	<b>Description of Course Outcome</b>	<b>Methods of Assessment</b>
<b>CO-1</b>	Demonstrate an understanding of the foundations and importance of E-commerce.	MST, CLASS TEST, VIVA
<b>CO-2</b>	Use and determine the effectiveness of market research	MST, ASSIGNMENT, GD
<b>CO-3</b>	Discuss legal issues and privacy in E-Commerce	MST, CLASS TEST, GD
<b>CO-4</b>	Analyze the impact of E-commerce on business models and strategy	MST, ASSIGNMENT, CLASS TEST
<b>CO-5</b>	Describe Internet trading relationships including Business to Consumer, Business-to-Business, Intra-organizational.	MST, PPT, VIVA
<b>CO-6</b>	Assess electronic payment systems	MST, ASSIGNMENT, CLASS TEST

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**DESCRIPTION OF COURSE OUTCOMES**

**NAME OF THE DEPARTMENT :** Commerce

**NAME OF THE PROGRAMME :** M.Com. – II(3<sup>rd</sup> sem)

**NAME OF COURSE :** Marketing Management

**NAME OF FACULTY :** Asst. Prof. Ishu Bala

C.O. No.	Description of Course Outcome	Methods of Assessment
CO-1	Understand the marketing concepts and its evolution and identify marketing environment.	Group discussions , assignments, MST.
CO-2	Analyze the market based on segmentation, targeting and positioning and discuss regarding major products decisions.	Oral test, PPT,MST
CO-3	Enhance knowledge on product planning and development .i.e. evolution of new product and designing of that product.	PPT, class test, assignments, MST
CO-4	Make decisions on product, price, and promotion mix and distribution channels.	MST, tests, assignments,PPT
CO-5	Attain knowledge of the methods and process of marketing research.	Authentic problem solving, black board test, MST
CO-6	Describe the methods of Sales promotion like Advertising, Salesmanship and ethics in this area are covered.	Group discussions , assignments, Class tests, MST

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**DESCRIPTION OF COURSE OUTCOMES**

**NAME OF THE DEPARTMENT :** Commerce

**NAME OF THE PROGRAMME :** M.Com. – II(3<sup>rd</sup> sem)

**NAME OF COURSE :** MFS

**NAME OF FACULTY :** Asst. Prof. Ishu Bala

C.O. No.	Description of Course Outcome	Methods of Assessment
CO-1	Define the role of financial services in the development of capital market and the economy of country.	MST, assignments, Problem solving.
CO-2	Impart the knowledge on financial services and Merchant banking.	Class test, assignments, MST, bank visit
CO-3	Enhance the Knowledge of students for clearing procedure of stock exchanges in India and discuss the different types of leasing.	class test, assignments, class discussion, MST
CO-4	Define Mutual funds and Performance of Mutual Funds in India describes the underwriting concept under SEBI guidelines.	Authentic problem solving, tests , assignments, MST , Stock exchange visit
CO-5	Define the functions of Factoring and Venture capital companies in India	Black board test, assignments
CO-6	Develop the knowledge regarding plastic money and their growth and present scenario in India.	Group discussions , assignments, Class tests, poster making competition

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**DESCRIPTION OF COURSE OUTCOMES**

NAME OF THE DEPARTMENT : Commerce

NAME OF THE PROGRAMME : M.Com. – II(3<sup>rd</sup> sem)

NAME OF COURSE : Direct tax

NAME OF FACULTY : Asst. Prof. Mandeep kaur

C.O. No.	Description of Course Outcome	Methods of Assessment
CO-1	To understand the concept of assessment year and Previous year.	Class test, MST.
CO-2	To analyse the income under the heads of income from salaries and House property.	Oral test, MST,PpT Assignments
CO-3	To understand the concept of income from other sources like gift, dividend etc. And their computation and also computation of profit and gains from business and profession	PPT, class test, assignments, MST
CO-4	Students learn to calculate short term and long term capital gain and their related deductions.	MST, tests, assignments,
CO-5	To impart the knowledge about clubbing of income under five heads, transfer of income and calculating remuneration of family members and procedures for set off and carry forward	black board test, MST
CO-6	To learn about the permissible deductions from gross total Income as per sec 80 C to 80U and Basic knowledge on Assessment of Income of Individual, AOP, partnership firms as prescribed by IT Act is demonstrated by the students	Discussions , Class tests, MST

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**DESCRIPTION OF COURSE OUTCOMES**

NAME OF THE DEPARTMENT: **Department of Commerce**

NAME OF THE PROGRAMME: **M.com(4th sem)**

NAME OF COURSE: Corporate Legal Framework

NAME OF FACULTY: Prof. Amandeep Kaur

C.O. No.	Description of Course Outcome	Method/s of Assessment
CO-1	Explain the concept of company, legal entity of company and procedure for formation of a company.	Exam, Case study, Class test, Black Board, Assignment.
CO-2	Describe the documents required to formulate a company, alteration procedure of documents and share capital arrangements.	Assignment, Presentation, case studies.
CO-3	Explain the management of company and the winding up procedure of a company.	Presentation, lectures, exam, assignment.
CO-4	Define negotiable instrument and various types of negotiable instruments.	Assignment, PPT, Class test, practical problem solving.
CO-5	Describe the concept of holder and holder in due course and rules regarding presentation, assignment, negotiation and payment.	PPT, Practical problem solving, case study analysis.
CO-6	Explain the Competition Act , 2002.	Presentation, group discussion.

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**DESCRIPTION OF COURSE OUTCOMES**

NAME OF THE DEPARTMENT: **Department of Commerce**

NAME OF THE PROGRAMME: **M.com( 3rd sem)**

NAME OF COURSE: **Contemporary Auditing**

NAME OF FACULTY: **Prof. Ramandeep Kaur**

<b>C.O. No.</b>	<b>Description of Course Outcome</b>	<b>Method/sof Assessment</b>
CO-1	Describe Objectives and types of auditing and standard auditing, relationship between auditing and accounting and auditing principles.	Exam, Class test, Group discussion
CO-2	Concept of auditor 's independence in mind and independence in appearance.	Assignment, Viva, Authentic problem solving
CO-3	Explain the standards of auditing and overview of various standards issued by ICAI.	Case study, assignment
CO-4	Describe the audit of companies and preliminaries of company audit under companies act 2013. Concept of true and fair view and materiality.	Assignment, class test
CO-5	Procedure to appoint company auditor, removal, status and power ceiling of company auditor.	Open book exam, PPT.
CO-6	Critically evaluate audit report and its different types of reports. Different types of audit environment audit, audit in EDP environment.	PPT, Viva, Exam





DESCRIPTION OF COURSE OUTCOMES

NAME OF THE DEPARTMENT : Commerce

NAME OF THE PROGRAMME : M.Com. – II

NAME OF COURSE : Human Resource Management

NAME OF FACULTY : Asst. Prof. Ishu Bala

C.O. No.	Description of Course Outcome	Methods of Assessment
CO-1	Expose the knowledge of students regarding the fundamentals of Human resource management – functions, scope, challenges, role of HRM.	Class test, assignments, MST, Discussion
CO-2	Able to learn about HR planning – objectives, tools and techniques and terms like Job evaluation, description, specification and Job analysis.	Oral test, MST, Assignments, PPT
CO-3	Explain the methods of Recruitment and Selection and sources of recruitment and steps in recruitment are covered	class test, assignments, MST,PPT
CO-4	Ability to learn the Compensation Management and describe Employee Remuneration Incentive Payments (welfare, safety and Health and internal mobility.	MST, tests, assignments, PPT
CO-5	Know the performance appraisal process and methods and latest trends in performance appraisal.	Discussion, MST, Assignments
CO-6	Integrated perspective on role of HRM in modern business with focus on Work designing, Job enlargement, Job evaluation, job satisfaction.	Assignments, Class tests, MST



### DESCRIPTION OF COURSE OUTCOMES

NAME OF THE DEPARTMENT: **Department of Commerce**

NAME OF THE PROGRAMME: **M.com (4th sem)**

NAME OF COURSE: **Banking and Insurance**

NAME OF FACULTY: **Prof. Amandeep Kaur**

C.O. No.	Description of Course Outcome	Method/s of Assessment
CO-1	Discuss scenario of banking in India, functions of commercial banks, types of deposit, deposit mobilization, KYC guidelines.	Exam, PPT, Group discussion.
CO-2	Discuss credit principles of lending, credit appraisal techniques, credit products offered by banks, credit monitoring, NPA management, priority sector lending, financial inclusion and scrutinizing.	Assignment, PPT, viva.
CO-3	Elaborate the concept of management of funds in commercial banks and emerging trends in banking.	discussion, presentation.
CO-4	Explain the meaning, purpose, need and types of insurance, organizational structure of insurance sector in India.	PPT, Assignment, viva.
CO-5	Explain the provisions of IRDA and legislative structure of insurance sector in India.	Presentation, Group discussion, assignment.
CO-6	Discuss the provisions related to entry of private sector in insurance business, major life and non-life insurance players and risk management practices in India.	PPT, group discussion, Presentation, viva.



### DESCRIPTION OF COURSE OUTCOMES

NAME OF THE DEPARTMENT: **Department of Commerce**

NAME OF THE PROGRAMME: **M.com(4th sem)**

NAME OF COURSE: **International Finance**

NAME OF FACULTY: **Prof. Ramandeep Kaur**

C.O. No.	Description of Course Outcome	Method/sof Assessment
CO-1	Explain the concept of international finance, goals of international finance, role of international finance manager in an MNC.	Exam, Class test, Black Board.
CO-2	Describe the concept of globalisation of world economy, recent trends.	Assignment, lectures.
CO-3	Evolution of international monetary system, classical gold standard, bretton woods system, current exchange rate arrangements.	Class tests, practical problem solving.
CO-4	Describe the concept of foreign exchange market, function and structure, spot market, forward market.	Assignment, Black Board, Class test
CO-5	Define foreign investment institutions, instruments, ADRs, GDRs.	PPT, Practical problem solving, case study analysis.
CO-6	Explain the concept of multinational working capital management, centralized vs. decentralized capital management.	Black Board, Class test, group discussion.



### DESCRIPTION OF COURSE OUTCOMES

NAME OF THE DEPARTMENT: **Department of Commerce**

NAME OF THE PROGRAMME: **M.com(4th sem)**

NAME OF COURSE: **Fundamentals of Investment**

NAME OF FACULTY: **Prof. Ramandeep Kaur**

C.O. No.	Description of Course Outcome	Method/sof Assessment
CO-1	Explain the concept of investment and speculation, nature and scope of investment analysis.	Exam, Class test, Black Board.
CO-2	Describe the different investment alternatives for individuals.	Assignment, lectures, case studies.
CO-3	Evaluate the concept of derivatives, options and futures, valuation models of equity shares and debentures.	Class tests, practical problem solving.
CO-4	Define investment analysis, fundamental analysis covering economic, industry and company analysis.	Assignment, Black Board, Class test
CO-5	Describe technical analysis and chartist techniques, Dow theory, types of charts used.	PPT, Practical problem solving, case study analysis.
CO-6	Explain the efficient market theory, forms and tests, random walk hypothesis, portfolio management.	Black Board, Class test, group discussion.



### DESCRIPTION OF COURSE OUTCOMES

**NAME OF THE DEPARTMENT :** Commerce

**NAME OF THE PROGRAMME :** M.Com. – II(4<sup>TH</sup> sem)

**NAME OF COURSE :** CORPORATE TAX PLANNING

**NAME OF FACULTY :** Asst. Prof. Mandeep kaur

C.O. No.	Description of Course Outcome	Methods of Assessment
CO-1	To identify the tax planning and assessment procedures for individual, firms and companies.	Class test, MST.
CO-2	To gain knowledge about tax provisions relating to free trade zones, infrastructure sector and backward areas; Tax incentives for exporters.	Oral test, MST, PPT,
CO-3	Students able to learn about tax issues Relating to Amalgamation and demerger of companies.	class test, assignments, MST
CO-4	Describe the tax planning related to financial Management Decisions Tax ( capital structure decision, dividend policy, interoperate dividends and bonus shares)	MST, tests, assignments,PPT
CO-5	Students get knowledge about tax planning in respect of own or lease, sale of assets used for scientific research, make or buy decisions; Repair, Replace, renewal or renovation and shutdown or continue decisions.	black board test, MST,assignments
CO-6	Students aware about Double taxation avoidance agreements, Tax deductions and collection at source and Advance Payment of Tax.	Discussions , Class tests, MST,PPT