

DEPARTMENT OF COMMERCE
ST. XAVIER'S COLLEGE
Four Year Bachelor of Commerce (HONORS) with Single MAJOR

The Department of Commerce offers the following UG Degree Programmes with Single Major. Students are eligible to choose Any **One** Courses from Broad Disciplines of Study in **Semester III & IV:**

UG Degree Programmes with Single Major:

- B.COM. **FINANCIAL ACCOUNTING (CFA)** (HONOURS) SINGLE MAJOR)
- B.COM. **COST ACCOUNTING (CCA)** (HONOURS) SINGLE MAJOR
- B.COM. **BUSINESS MANAGEMENT (CBM)** (HONOURS) SINGLE MAJOR
- B.COM. **BANKING & FINANCIAL SERVICES (CBF)** (HONOURS) SINGLE MAJOR

FYBCOM SEMESTER I & II

<p>Course Code: COM-100 Title of the Course: Financial Accounting (Major) Number of Credits: 04 Effective from AY: 2023-24</p>	
<p>COURSE OUTCOMES After completion of this course, the learners will be able to:</p>	
CO 1	Explain the basic accounting concepts, conventions and accounting standards.
CO 2	Record various kinds of business transactions.
CO 3	Prepare the financial statements as per Companies Act, 2013.
CO 4	Prepare Investment Accounts for buying/selling of fixed/non-fixed interest- bearing securities

<p>Course Code: COM-111 Title of the Course: Principles and Practice of Management (Minor) Number of Credits: 04 Effective from AY: 2023-24</p>	
<p>COURSE OUTCOMES After completion of this course, the learners will be able to:</p>	
CO 1	Describe the competitive landscape of a company using Porter's five force model.
CO 2	Interpret the relevance of delegation and decentralization of authority in an organization.

CO 3	Recognise the various needs of an individual using Maslow's Need-Hierarchy Theory.
CO 4	Elucidate the principles and major techniques of control and apply the principles and techniques of coordination.

Course Code: COM-132 Title of the Course: Fundamentals of Stock Market (MC) Number of Credits: 03 Effective from AY: 2023-24	
COURSE OUTCOMES After completion of this course, the learners will be able to:	
CO 1	Describe the working of the Indian stock markets.
CO 2	Discuss the regulatory framework for stock exchanges in India.
CO 3	Examine the trading and settlement systems in Indian stock exchanges
CO 4	Comprehend Indian stock market indices

Course Code: COM-133 Title of the Course: Marketing for Beginners(MC) Number of Credits:03 Effective from AY: 2023-24	
COURSE OUTCOMES After completion of this course, the learners will be able to:	
CO 1	Explain the concepts of marketing
CO 2	Develop the skills to analyze marketing mix.
CO 3	Familiarize about the current trends in marketing
CO 4	Discuss ethical and legal issues in marketing

Course Code: COM-137 Title of the Course: Tourism and Hospitality Management (MC) Number of Credits: 03 Effective from AY: 2023-24	
COURSE OUTCOMES After completion of this course, the learners will be able to:	
CO 1	To acquaint the learners with the fundamentals of tourism and challenges for sustainable tourism.
CO 2	To enable learners to understand and describe various types of tourism and their constituents

CO 3	To enable learners to acquire skills in understanding the dynamics of hospitality
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Course Code: COM-144 Title of the Course: Business Documentation (SEC) Number of Credits: 03 Effective from AY: 2023-24	
COURSE OUTCOMES After completion of this course, the learners will be able to:	
CO 1	Demonstrate business document presentation skills
CO 2	Display competence in business correspondence.
CO 3	Display competence in business documentation
CO 4	Prepare business reports.

Course Code: COM-145 Title of the Course: Innovation and Start-Ups (SEC) Number of Credits: 03 Effective from AY: 2023-24	
COURSE OUTCOMES After completion of this course, the learners will be able to:	
CO 1	Develop an entrepreneurial mind-set by learning key skills.
CO 2	Create and validate a business model and business plan.
CO 3	Explore business funding opportunities.
CO 4	Explore business growth opportunities.

Course Code: VAC 111 Title of the Course: Awareness Of Cyber Crime And Security Number of Credits: 02 Effective from AY: 2023-24	
COURSE OUTCOMES After completion of this course, the learners will be able to:	
CO 1	Aware of various cyber crimes and will able to guide others
CO 2	Understand the global problems faced by individuals, organisations due to cybercrimes and attacks.

CO 3	Apply the cyber security analysis to mitigate and prevent such attacks
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Course Code: VAC -105 Title of the Course: Constitutional Values And Obligations Number of Credits: 02 Effective from AY: 2023-24	
COURSE OUTCOMES After completion of this course, the learners will be able to:	
CO 1	Understand Constitutional Values
CO 2	Identify and reflect on violations of fundamental rights in society
CO 3	Be acquainted with fundamental rights, obligations of a state and fundamental Duties.

Course Code: COM-101 Title of the Course: Elements of Cost (Major) Number of Credits: 04 Effective from AY: 2023-24	
COURSE OUTCOMES After completion of this course, the learners will be able to:	
CO 1	Explain various concepts in cost accounting.
CO 2	Identify and account for elements of material and employee costs.
CO 3	Identify and account for elements of overhead costs.
CO 4	Prepare cost sheet.

Course Code: COM-112 Title of the Course: Fundamentals of Banking (Minor) Number of Credits: 04 Effective from AY: 2023-24	
COURSE OUTCOMES After completion of this course, the learners will be able to:	
CO 1	Explain the structures, types and systems of banking.
CO 2	Explain the functions, types of customers and banker-customer relationship.
CO 3	Elucidate negotiable instruments.
CO 4	Practice e-banking.

Course Code: COM-148 Title of the Course: Corporate Secretaryship Number of Credits: 03 (1T+2P) Effective from AY: 2023-24	
COURSE OUTCOMES After completion of this course, the learners will be able to:	
CO 1	Explain the theoretical background of the Corporate Secretary
CO 2	Perform secretarial practice related to conduct of company meetings.
CO 3	Perform secretarial audit.
CO 4	Demonstrate drafting skills related to Corporate Secretaryship

SYBCOM SEMESTER III & IV

Course Code: CFA-201 Title of the Course: Government Accounting Number of Credits: 04 Effective from AY: 2023-24	
COURSE OUTCOMES After completion of this course, the learners will be able to:	
CO 1	Understand the terminology and validity of agreements
CO 2	Describe the rights and duties of buyers and sellers
CO 3	Analyse the process of Arbitration and Conciliation
CO 4	Apply the rights and liabilities of holders of negotiable instruments

Course Code: CCA-201 Title of the Course: Methods of Costing I Number of Credits: 04 Effective from AY: 2024-25	
COURSE OUTCOMES After completion of this course, the learners will be able to:	
CO 1	Prepare the cost sheet, tenders, and quotations and estimated cost sheet.
CO 2	Prepare Batch and Job cost sheet
CO 3	Record journal entries under integral accounting system and prepare ledger accounts under non-integral accounting system
CO 4	Prepare reconciliation statement, reconciling profits shown by cost accounts and financial accounts

Course Code: CBM 201 Title of the Course: MARKETING MANAGEMENT Number of Credits: 04 Effective from AY: 2024-25	
COURSE OUTCOMES After completion of this course, the learners will be able to:	
CO 1	Understand and explain the key concepts of marketing
CO 2	Identify the different components of marketing mix.
CO 3	Analyse and identify factors influencing buyer behaviour.
CO 4	Develop basic knowledge and skills required for marketing

Course Code: CBF-201 Title of the Course: Principles and Practice of Banking Number of Credits: 04 Effective from AY: 2024-25	
COURSE OUTCOMES After completion of this course, the learners will be able to:	
CO 1	Understand the general and special relationships between bankers and customers.
CO 2	Summarize the procedure for opening accounts of different types of customers.
CO 3	Understand cash management and remittance services.
CO 4	Elaborate on customer services and their grievance redressal mechanisms

Course Code: CFA-211 Title of the Course: Specialized Accounting Number of Credits: 04 Effective from AY: 2024-25	
COURSE OUTCOMES After completion of this course, the learners will be able to:	
CO 1	Understand the significance of Claim for loss of stock and loss of profit
CO 2	Prepare Voyage Accounts with respect to finished and unfinished voyage
CO 3	Gain knowledge in the concept of Leasing
CO 4	Know the preparation of Royalty Accounts

Course Code: CCA - 211 Title of the Course: Business Environment Number of Credits: 04 Effective from AY: 2024-25	
COURSE OUTCOMES After completion of this course, the learners will be able to:	
CO 1	Define & discuss different basic concepts in Business Environment.
CO 2	Describe various areas of business Environment.
CO 3	Analyse the changes taking place in the conduct of business
CO 4	Apply the knowledge gain where ever necessary.

Course Code: CBM-211 Title of the Course: Business Finance Number of Credits: 04 Effective from AY: 2024-25	
COURSE OUTCOMES After completion of this course, the learners will be able to:	
CO 1	Understand the basics of Business Finance so as to take adequate financial decisions at corporate level.
CO 2	Understand the different types of capital structures and their implications for business growth and sustainability
CO 3	Analyse the concepts of capitalization and capital structure and understand different theories related to capitalization
CO 4	Develop and evaluate alternative solutions to financial challenges

Course Code: CBF-211 Title of the Course: Introduction to Capital Market Number of Credits: 04 Effective from AY: 2024-25	
COURSE OUTCOMES After completion of this course, the learners will be able to:	
CO 1	Understand the overview of the Indian capital market.
CO 2	Discuss the structure of the primary market.
CO 3	Describe the trading and settlement mechanism in the secondary market.
CO 4	Explore the global securities markets.

Course Code: COM-212 Title of the Course: Business Law (Minor) Number of Credits: 04 Effective from AY: 2024-25	
COURSE OUTCOMES After completion of this course, the learners will be able to:	
CO 1	Understand the terminology and validity of agreements
CO 2	Describe the rights and duties of buyers and sellers
CO 3	Analyse the process of arbitration and conciliation
CO 4	Apply the rights and liabilities of holders of negotiable instrument

Course Code: COM-232 Title of the Course: Fundamentals of Digital Marketing Number of Credits: 03 Effective from AY: 2024-25	
COURSE OUTCOMES After completion of this course, the learners will be able to:	
CO 1	Explain the basic concepts of Digital Marketing
CO 2	Identify various elements of Website Design
CO 3	Identify various elements of Digital Campaigning
CO 4	Evaluate various platforms for social media marketing.

Course Code: COM-235 Title of the Course: Intellectual Property Rights (MC) Number of Credits: 03 Effective from AY: 2024-25	
COURSE OUTCOMES After completion of this course, the learners will be able to:	
CO 1	Understand basic concepts and importance of Intellectual Property Rights.
CO2	Knowledge of innovative Intellectual Property Rights
CO3	Analyse the process of obtaining Intellectual Property rights
CO4	Apply the legal protection available towards Intellectual Property Rights

Course Code: COM-231 Title of the Course: Fundamentals of Event Management Number of Credits: 03 Effective from AY: 2024-25	
COURSE OUTCOMES After completion of this course, the learners will be able to:	
CO 1	Explain basic concepts of management, planning, production, marketing and financing of events.
CO 2	Make use of appropriate tools to design, plan and execute events.
CO 3	Identify key elements of event budget and event financing for varied types of events
CO 4	Develop skills for planning and managing entrepreneurial ventures.

Course Code: COM 234 Title of the Course: Personal Investment and Tax Planning Number of Credits: 03 Effective from AY: 2024-25	
COURSE OUTCOMES After completion of this course, the learners will be able to:	
CO 1	1. Understand personal investment planning.
CO 2	2. Acquire knowledge and understanding the concepts of taxation.
CO 3	3. Develop skills for effective personal tax planning.
CO 4	4. Understand apportionment of income between spouses governed by Portuguese Civil Code u/s 5A.

Course Code: COM -244 Title of the Course: Introduction To Auditing Number of Credits: 03 (1T + 2P) Effective from AY: 2024-25	
COURSE OUTCOMES After completion of this course, the learners will be able to:	
CO 1	Understand the basics of auditing and internal control systems of organisations
CO 2	Prepare audit programme, audit note book and collect audit evidence
CO 3	Practically vouch nominal accounts and verify real and personal accounts
CO 4	Evaluate performance of companies by analysing audit report

Course Code: COM-242 Title of the Course: Business Data Analysis Number of Credits: 03(1T + 2P) Effective from AY: 2024-25	
COURSE OUTCOMES After completion of this course, the learners will be able to:	
CO 1	Develop a foundational understanding of business data analysis and its relevance in decision-making.
CO 2	Develop skills of data analysis using relevant Application software.
CO 3	Apply the Spreadsheet tools to solve business problems.
CO 4	Interpret and communicate insights through data visualization.

Course Code: COM-243 Title of the Course: Personal Financial Planning Number of Credits: 03(1T + 2P) Effective from AY: 2024-25	
COURSE OUTCOMES After completion of this course, the learners will be able to:	
CO 1	Understand the concept of Personal Financial Planning and the Time Value of Money
CO 2	Asses the Return and Risk Associated with various Investment Vehicles.
CO 3	Comprehend with various Personal Financial Planning Options.
CO 4	Formulate a Personal Financial Plan

Course Code: COM-241 Title of the Course: Accounting Software Application Number of Credits: 03(1T + 2P) Effective from AY: 2024-25	
COURSE OUTCOMES After completion of this course, the learners will be able to:	
CO 1	Explain the basic concepts of accounting and inventory management in accounting software package.
CO 2	Record various kinds of business transactions, vouchers and generate financial statements reports in accounting software package

CO 3	Record Accounting transactions, vouchers with GST and generate reports in Accounting Software Package.
CO 4	Apply knowledge of accounting software packages in Real-world Scenarios.

Course Code: CFA-203 Title of the Course: Financial Statement Analysis Number of Credits: 04 Effective from AY: 2024-25	
COURSE OUTCOMES After completion of this course, the learners will be able to:	
CO 1	Understand the conceptual framework of financial statement analysis
CO 2	Understand the importance of ratios in analysing financial statements
CO 3	Acquaint with the latest tools and methods of analysing financial information
CO 4	Understand the intricacies in the preparation of cash flow statement as per AS-3.

Course Code: COM 204 Title of the Course: Indirect Taxes Number of Credits: 04 Effective from AY: 2024-25	
COURSE OUTCOMES After completion of this course, the learners will be able to:	
CO 1	Understand basic concepts of Goods and Service Tax
CO 2	Understand learners with various provisions under Goods and Service Tax
CO 3	Understand the compliance procedure of Goods and Service Tax
CO 4	Understand the basic knowledge of Customs Duty

Course Code: CFA- 205 Title of the Course: Forensic Accounting Number of Credits: 2 Effective from AY: 2024-25	
COURSE OUTCOMES After completion of this course, the learners will be able to:	
CO 1	Explain the fundamental concepts of forensic accounting.
CO 2	Develop expertise in investigative techniques used in forensic accounting

CO 3	Understand money laundering, bankruptcy investigations, and Litigation support for addressing complex financial issues.
CO 4	Apply theoretical knowledge and practical skills to analyze reports and and communicate findings effectively.

Course Code: CCA 203 Title of the Course: Methods of Costing II Number of Credits: 04 Effective from AY: 2024-25	
COURSE OUTCOMES After completion of this course, the learners will be able to:	
CO 1	Prepare the process cost accounts.
CO 2	Prepare Interposes profits accounts and equivalent production.
CO 3	Prepare contract cost accounts.
CO4	Prepare operating cost statement for service organizations.

Course Code: CCA-205 Title of the Course: Marginal Costing Number of Credits: 02 Effective from AY: 2024-25	
COURSE OUTCOMES After completion of this course, the learners will be able to:	
CO 1	Explain the basic concepts of Marginal costing.
CO 2	Apply the technique of Marginal Costing for managerial decisionmaking
CO 3	Apply the Technique of product planning and pricing decision for decision making
CO 4	Take accept or reject decisions of investment in capital projects.

Course Code: CBM-203 Title of the Course: Services Marketing Number of Credits: 04 Effective from AY: 2024-25	
COURSE OUTCOMES After completion of this course, the learners will be able to:	
CO 1	Understand and explain the key concepts of service marketing
CO 2	Identify the different components of the service marketing mix.

CO 3	Identify and analyse service marketing challenges.
CO 4	Develop skills required for marketing of services.

Course Code: CBM-204 Title of the Course: Event Management Number of Credits: 04 Effective from AY: 2024-25	
COURSE OUTCOMES After completion of this course, the learners will be able to:	
CO 1	Explain basic concepts of management, planning, production, marketing and financing of events.
CO 2	Make use of appropriate tools to design, plan and execute events.
CO 3	Identify key elements of event budget and event financing.
CO 4	Develop entrepreneurial skills in organizing events.

Course Code: CBM-205 Title of the Course: Brand Management Number of Credits: 02 Effective from AY: 2024-25	
COURSE OUTCOMES After completion of this course, the learners will be able to:	
CO 1	Trace the historical development of branding, classify the types of brands, assess the challenges and opportunities.
CO 2	Develop a comprehensive understanding about the different strategies in brand management.
CO 3	Explain basic methods of promoting a brand

Course Code: CBF-203 Title of the Course: Law and Practice of Banking Number of Credits: 04 Effective from AY: 2024-25	
COURSE OUTCOMES After completion of this course, the learners will be able to:	
CO 1	Understand the concept of Negotiable Instruments and related issues.
CO 2	Elaborate on the role of Collecting and Paying Bankers.
CO 3	Explain various types of Loans and Advances, as well as the different modes of creating charges.

CO 4	Comprehend with various Banking Laws
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Course Code: CBF-204 Title of the Course: Principles and Practice of Insurance Number of Credits: 04 Effective from AY: 2024-25	
COURSE OUTCOMES After completion of this course, the learners will be able to:	
CO 1	Summarize the Concepts of risk, Insurance and the history of Insurance in India.
CO2	Explain the Various Life Insurance Policies
CO3	Elaborate on different types of General Insurance products
CO 4	Understand the marketing of Insurance products.

Course Code: CBF-205 Title of the Course: Financial Statement Analysis of Banks Number of Credits: 02 Effective from AY: 2024-25	
COURSE OUTCOMES After completion of this course, the learners will be able to:	
CO 1	Comprehend the Bank's Annual Report and Financial Statements.
CO 2	Analyse the financial statements of banks.
CO 3	Evaluate bank financial statements by using various techniques.
CO 4	Assess the performance of the Bank by using CAMEL Model.

Course Code: CCA-221 Title of the Course: Strategic Performance Management (VET) Number of Credits: 04 Effective from AY: 2024-25	
COURSE OUTCOMES After completion of this course, the learners will be able to:	
CO 1	Create comprehensive understanding about Strategic Performance Management
CO 2	Apply various performance measurements, evaluation and improvement tools
CO 3	Apply benchmarking and bench trending in performance measurement
CO 4	Conduct risk analysis and predict corporate distress

Course Code: COM-221 Title of the Course: Accounting for Service Organisations (VET) Number of Credits: 04 Effective from AY: 2024-25	
COURSE OUTCOMES After completion of this course, the learners will be able to:	
CO 1	Understand the provisions as laid down by the Banking Regulation Act 1949 to maintain and finalize their books of accounts
CO 2	Understand the accounting procedures followed by the General Insurance Companies to finalize their books of accounts
CO 3	Understand the relevant accounting procedures followed by the Hotels and Educational institutions to finalize their books of accounts
CO 4	Understand the procedure followed by the Professionals while finalizing their books of accounts.

Course Code: COM-222 Title of the Course: Corporate Law (VET) Number of Credits: 04 Effective from AY: 2024-25	
COURSE OUTCOMES After completion of this course, the learners will be able to:	
CO1	Acquainted with regulatory framework under Companies Act, 2013
CO2	Understand the management of companies under the companies Act 2013
CO3	Gain knowledge regarding registration and protection of Intellectual Property Rights
CO4	Draft legal documents pertaining to Companies Act, 2013 and Intellectual Property Rights

Course Code:CBM-221 Title of the Course: Digital marketing Number of Credits: 04 Effective from AY: 2024-25	
COURSE OUTCOMES After completion of this course, the learners will be able to:	
CO 1	Explain the basic concepts of Digital Marketing
CO2	Identify various elements of Website Design and types of Digital Campaigning
CO3	Evaluate various platforms for social media marketing.
