University of Science & Technology Meghalaya

Department of Commerce <u>B.Com (H)</u> <u>POs , PSOs, COs</u>

SCHOOL OF BUSINESS SCIENCES



Programme Outcomes (POs): Commerce

PO1. The Commerce education helps the students learn the concepts and practice of accountancy, taxation, human resource

PO2. The students are given exposure in course of their day-to-day learning process to the questions relating to multiple PO3. Students are given exposure to Research Methodology not only in class room teaching of the paper but also guiding

PO4. Students are given technological skill through presentations on relevant topic and when they are asked to present their PO5. To build sound theoretical foundation

PO6. To enhance the ability of students in conceptualizing business problems through classroom teaching drawing examples PO7. To develop analytical skill and problem-solving aptitude of the students.

PO8. To instill and develop research aptitude amongst the students through class room teaching and field works.

PO9. To empower students by inculcating professional, technical and entrepreneurial skills to become a visionary business PO10. To reinforce positive attitude, moral character, modesty, open-mindedness, equitability, and perseverance amongst the

Programme Specific Outcomes (PSO): B. Com (Hons)

PSO1. Understanding of basic concepts, structure and processes of business organizations, their products and services

PSO2. Impart knowledge on accounts keeping, preparation of financial statements, understanding and managing human

PSO3. Realizing business laws, rules, regulations

PSO4. Realizing how to comply with all regulatory requirements

PSO5. Be responsive and responsible towards utilization of local resources for achieving social goals to the best advantage of PSO6. Improve aptitude for quantitative analysis and data management with IT

PSO7. Giving exposure to a real life situation through identification of a project work relating to a business entity and its PSO8. Sensitising the students about international, national, regional and local business avenues

PSO9. Promoting entrepreneurship and risk taking aptitude

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COURSE CODE	NAME OF THE COURSE	COURSE OUTCOME(COs)	
	COMMUNICATIVE ENGLISH	CO1. To impart basic communication skills among students.	
		CO2. It will help the students to foster a taste for literary prose pieces.	
BEN 711		CO3. To provide throughout knowledge on English grammar.	
	ENGLISH	CO4. To able to understand the techniques on Literary Texts (Poetry).	
		CO5. To provide throughout knowledge on Writing Skills.	
		CO1: It helps the students to acquire conceptual knowledge of the financial accounting.	
		CO2: Enable the students to recognize commonly use financial statements, their components	
	FINANCIAL ACCOUNTING	and how information from business transactions flows into these statements.	
BCM 102		CO3: Students learn about the maintenance of final accounts of sole traders, accounts	
		treatment under hire purchase and installment system.	
		CO4: Students also learn relevant financial accounting career skills, applying both quantitative	
		and qualitative knowledge to their future career in business.	
		CO5: Provide the knowledge of preparation of accounts for branch, department and dissolution of partnership.	
		CO1: To inculcate knowledge of law of Contract, Special Contracts and law of Agency	
	BUSINESS LAW	CO2: Learn to analyse the laws relating to Sale of Goods Act,	
D.C.N. 102		CO3: Learn to analyse the laws relating to Partnership Act, 1932, Limited Liability Partnership	
		Act, 2008	
BCM 103		CO4: Learn to analyse the laws relating to Consumer Protection Act, 1986, Competition	
		Commission Act, 2002 and the Insolvency and Bankruptcy Code, 2016, Arbitration and Conciliation Act, 1996	

		CO5: To enable the students to apply the provisions of business laws in business activities.
		CO1: Creates awareness among the students about the functioning of organization, develop students' capability to establish various forms of organization.
	BUSINESS	CO2: Creates consciousness among the students about the various traders association or business associations in India.
BCM 104	ORGANISATION AND RETAIL TRADE	CO3: Help students in attaining the understanding the basics of production. Productivity and Rationalization.
	MANAGEMENT	CO4: Students will get insight about the Retailing in India and abroad, students will get acquainted with the management of retail enterprise
		CO5: The information provided in this course will help the students in establishing and running retail business
		CO1: It tries to capture the basic concepts of microeconomics and students will be able to understand why economic problem arise in micro level and how can we address the problem with efficient allocation of resource.
		CO2: By end of this, student will be able to understand the different types of commodities and importance of income effect, substitution effect and price effect for identifying Giffen goods and inferior goods.
BCM 105	MICRO ECONOMICS	CO3: Students will be able to understand how cost of production could be minimized to produce a certain level of output. Different cost minimization techniques have been captured so that students can apply these in their future endeavor.
		CO4: It tries to capture the technique and tools to maximize the output given a certain outlay. By end of this, students will be able to learn how profit can be maximized either by maximizing sales or by minimizing cost.
		CO5: By end of this, students will have a clear idea about different kinds of cost and its calculation.
	Environmental Studies	CO1: The objective of this course is to provide knowledge about multidisciplinary nature of environment
		CO2. Students will understand concepts of biodiversity and ecosystem
		CO3. Students will know sources, impacts and preventive measures of air pollution, water pollution, soil pollution and noise pollution.
BCM 201		CO4. The course will give knowledge on different regional and global environmental issues
		CO5. Students will understand different social issues
		CO6. Students will be aware about duties and responsibilities in resources management, biodiversity conservation, control and prevention of pollution, environmental protection.
		CO1: This paper helps the students to acquire the conceptual knowledge of corporate accounting and to learn the techniques of preparing the financial statements.
		CO2: Develop an understanding about issue and redemption of Shares and Debenture.
BCM 202	CORPORATE ACCOUNTING	CO3: It gives an exposure to the company final accounts as per the companies Act 2013 and final accounts of banking companies company as per the banking regulation Act 1949.
		CO4: provide knowledge on valuation of goodwill and shares.
		CO5: Students can get an idea about internal reconstruction, external reconstruction, holding companies and its accounting treatments.
		CO1. Learn about arithmetic and geometric progression, logarithm analysis.
		CO2. Learn about the properties of determinants and matrices, method of computation on linear equations, application of matrices.
	RUCINECC	CO3. Learn about the use of and functions of calculus.

BCM 203	MATHEMATICS	CO4. Learn about application of mathematics n finance functions, rate of interest, rate f depreciation.
		CO5. Learn about annuities and computation of value of annuities, learn about linear programming, formulation of LPP, graphical method of solution, learn about simplex method, transportation problem.
		CO1: Students will get aware about the contribution of various management thinkers in the development of management thought; provide insight in the evolution of management.
		CO2: The course will enhance the students' capability in making plan systematically, students will also get to know about the nuances of decision making in the organizational context.
BCM 204	MANAGEMENT PRINCIPLES AND APPLICATIONS	CO3: The course will instill the capability of establishing Authority and Responsibility structure in the organization, students will get aware about the various aspects and theories of motivation. This will help students in self motivation and motivating a team.
	AFFLICATIONS	CO4: Students will get aware about the various aspects and theories of leadership. This will help students in leading a team in different situation.
		CO5: This course will also help students in making their communication efficient & effective. Students will get acquainted with the concept of controlling and can use the tool of control more effectively. The course will also help students in learning modern tools of controlling. The course provides a insight about the emerging issues in management.
	MACRO ECONOMICS	CO1: To give an idea about national income and related aggregates and different methods of calculating national income. To understand the real and money market and their interdependence
		CO2: To understand the concept of inflation, different types of inflation and causes and remedy measure of inflation.
BCM 205		CO3: To understand the concept of unemployment, different types of unemployment and causes and remedy measure of unemployment.
		CO4: Students will be able to understand the concept of exchange rate, its determination and its importance in international trade and an open economy.
		CO5: By end of this, students will be able to understand the Government budget and different types of budget and other aspects of public finance.
	HUMAN RESOURCE MANAGEMENT	CO1. Acquaint students with the techniques and principles to manage human resource of an organization.
		CO2. Provide insight into the subject importance in business organizations
		CO3. Impart knowledge on recruitment, selection of employees and its processes
BCM 301		CO4. Determine how training needs are identified for its employees, and planning for the same. Understand the concept, techniques of performance appraisal. Understand concepts of wages, determination of compensation and performance linked compensation
		CO5. Study the maintenance factors such as employee health & safety, welfare, social security, grievance handling of employees
	INCOME TAX LAW AND PRACTICES	CO1: This paper provides basic knowledge and equips students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.
		CO2: It enables the students in computing the taxable income of assesses.
		CO3: In order to familiarize the different heads of income with its component's
BCM 302		CO 4: It helps to build an idea about income from house property and income from business or profession as a concept
		CO5: It provides knowledge to the Students about the tax Planning and management and also helps in acquiring practical skills to work as tax consultant- regarding e-filing of tax etc.

		CO1. Impart knowledge about the basic principles of the banking and insurance.
		CO2. Learn different types of cheques and liability of paying banker, use of debit card and
		credit card
	BANKING AND	CO3. Understand the risk of business, assessment and transfer of risk, insurance as a tool for
BCM 303	INSURANCE	addressing business risk
		CO4. Understand the role of regulating agencies for banking and insurance
		CO5. Acquire knowledge on different types of deposits offered by commercial banks and
		norms of lending by a banker
		CO1. To familiarize the students with statistical tools and techniques and to apply them in
		solving business problems
		CO2. Enable understanding on theorem of probability distribution, normal distribution
BCM 304	BUSINESS STATISTICS	CO3. Learner will understand construction and uses of index numbers and to construct indices
		over several economic parameters
		CO4. To understand different kinds of averages and measures of central tendency
		CO5. Learn about determination of the size of universe, selection of sample units from a given
		universe
		CO1. To enable the student to become familiar with the mechanism for conducting business
		transactions through electronic means
		CO2. To understand the operational mechanism of the distribution through the use of online
BCM 305	E-COMMERCE	digital portal
DCM 505	E-COMMERCE	CO3. To understand the mode of payment and settlement obligations through online system
		and encryption
		CO4. To acquire familiarity with the mode of online services
		CO5. To be familiar with IT Act, digital signature and cyber crime
		CO1: Impart basic concepts used in cost accounting, and alsohelps to gather knowledge on
		preparation of cost sheet in its practical point of view.
		CO2: It facilitates the idea and meaning of material control with pricing methods and
		alsodevelop the knowledge about remuneration and incentives schemes and its methods of
		calculation.
BCM 401	COST ACCOUNTING	CO3: It provides the concept of overhead cost.
		CO4:Make them aware aboutvarious methods involved in cost ascertainment and cost
		accounting book keeping systems
		CO5: make student understand the books and record keeping under cost accounting system
		cost inder the student understand the books and record keeping under cost accounting system
		CO1: To impart basic knowledge of the provisions of the Companies Act 2013. To understand
	CORPORATE LAW	how the companies are formed; what are the various kinds of Companies; to understand the
		term "prospectus" and purpose of issuing prospectus
		CO2: To study the various provisions related to Directors, Managers, Meeting under
		Companies Act 2013. How Directors and Managers are being appointed and how they can be
		removed
BCM 402		
		CO3: To study the various provisions related to maintenance of Accounts and Audit. How a
		company can declare dividend; who can inspect the accounts of the company etc
		CO4: To understand the various provisions related to Depositories Act 1996; what are the
		rights and obligations of depositories etc.
		CO5: To provide an understanding regarding the administration and management of corporate
		form of business and to give a firsthand
		CO1. Provide computer skills and knowledge for commerce students
		CO2. Enhance the student understanding of usefulness of information technology tools for
		business operations.

	COMPUTER	CO3. Learn about the very nature of various software system applicable for business
BCM 403	APPLICATIONS IN BUSINESS	transactions. Learn about use of ICT in e-commerce, online commerce, digital transactions
		CO4. Learn about digital signature, cyber security. Learn about application of software in filing
		of returns by the business entities
		CO5. Learn about use of technology in investment decision and resource control
		CO1. To enable the student to grasp the major economic problems in India and their solution
		CO2. It will enable to learn the difference between development, under development and alternative tools for measuring development with human development indices, happiness indices
		CO3. It will enable to learn computation of national income generated from different sectors of
BCM 404	INDIAN ECONOMY	the economy. It will enable to learn fiscal policy, monetary policy framed from time to time and
		its relevance for economic development of the nation
		CO4. Enable to learn the reforms introduced in agriculture, in industry, in population growth,
		labour laws and institutional changes brought in
		CO5. It will enable to learn mechanism of public distribution system, food security, cost and
		pricing policy, role of foreign capital. It will enable to learn the intricacies of international trade
		and regulation thereof enforced by WTO from time to time
		CO1. Orient the learner toward entrepreneurship as a career option and creative thinking and behavior.
		CO2. Learn about different theories of entrepreneurship developed by prominent authors
BCM 405	ENTREPRENEURSHIP	CO3. Understand the spirit of entrepreneurship journey. To identify different forms of
		entrepreneurship- intrapreneur, edupreneur, social entrepreneur
		CO5. Understand the essence of entrepreneurship, risk bearing ability, innovation, creativity
		CO6. Analyse the implications of different training programmes and their effectiveness
		CO1. Learn basic knowledge of concepts, principles, tools and techniques of marketing as well
		as marketing environment and elements of marketing mix,
		CO2. Understand about the consumer buying behavior, market segmentation, target market and
		market segmentation
BCM 501	PRINCIPLES OF MARKETING	CO3. Know the decisions to be taken under product mix, processes in new product development
		CO4. Understand the decisions to be taken by marketers under price mix and the channel of
		distribution issues
		CO5. Understand the concept and tools of communication mix and te digital and green
		marketing concepts under emerging issues of marketing
		CO1. Evaluate the financial objectives of various types of organization, risk return framework
		and analyze bonds and equities in terms of valuation.
		CO2. Evaluate capital projects under different circumstances using appropriate capital
		budgeting methods.
	FUNDAMENTALS OF	CO3. Determine cost of capital of different sources of finance for taking financing decisions
BCM 502	FINANCIAL MANAGEMENT	and examine various theories of capital structure and determine optimal capital structure.
		CO4. Critically examine various polices and theories of dividend.
		CO5. Estimate working capital requirements of an organization and effectively manage
		working capital.
		CO1. To impart the students, knowledge about the use of financial, cost and other data for the
		purpose of managerial plans, control and decision making.

BCM 503	MANAGEMENT	CO2. To understand the application of accounting tools and techniques for solving decision making problems CO3. To understand the management accounting, cost management, cost control techniques
DCM 505	ACCOUNTING	COS. To understand the management accounting, cost management, cost control techniques
		CO4. To acquire ability to apply cost accounting tools in predicting the future financial behavior
		CO5. To enhance the ability to predict corporate sickness, forecast its insolvency
		CO1. Understand the concept of tax planning, tax management, tax avoidance, tax evasion and
		tax liability of a company.
		CO2. Consider tax implications while taking business and financial management decisions.
BCM 504	CORPORATE TAX	CO3. Consider tax implications while taking specific management decisions.
A	PLANNING (Optional)	CO4. Understand the concept and tax provisions relating to double taxation relief, advance
		ruling and transfer pricing.
		CO5. Consider tax implications while taking decisions relating to business restructuring.
		CO1. Learn about how micro finance is different from large institutional finance.
		CO2. Learn about the intermediaries involved in disbursal of micro finance
		CO3. Learn about the linkage between MFIs, banks and micro borrowers
BCM 504 B	MICRO FINANCE (Optional)	CO4. Learn about the role played by SHGs, joint liability groups and other similar intermediaries
		CO5. Learn about the manner of monitoring of the use of micro credit for income generation
		CO1. Understand the concept and process of selling and sales management
		CO2. Understand the concept of sales planning and various selling objectives
BCM 504	SALES MANAGEMENT	CO3. Gain knowledge about establishing sales territory and importance of sales quota
С	(Optional)	CO4. Understand about the sales force management
		CO5. Know about the various structure of sales organization and importance of ethics in selling
		CO1: The course will familiarize learners with the concept of modern office and it's
	OFFICE MANAGEMENT (Optional)	management.
		CO2: The course will impart skills to learners necessary for filing and indexing in modern
		offices.
		CO3: Learners will get aware about the Office forms and record keeping process essentials for modern offices.
D		CO4: The course will acquaint learners with the skill necessary for handling office machines
		and equipment.
		CO5: The course will help learnings in understanding different ways for measuring the office
		work.
		CO1: Help the students to acquire conceptual knowledge of foreign trade.
	EXPORT AND IMPORT MANAGEMENT(Optional)	CO2: Enable the students to comprehend the concept of international marketing and trade
BCM 504 E		barriers.
		CO3: Make students familiar with the financial aspect associated with international trade.
		CO4: Assist students to comprehend the concept and regulations associated with export orders.
		CO5: Students can get an idea of the different agencies in India that assist export; and how these agencies function.
		CO1. Learn about the composition of financial market, various instruments traded in it

1	I.	CO2. The nature and characteristics of various instruments
	FINANCIAL MARKETS	CO3. Learn about the risk associated with running a business entity
BCM 505	AND INSTITUTIONS	
А	(Optional)	CO4. Learn about the role of marine insurance, fire insurance, and life insurance to mitigate the risk
	(Optional)	
		CO5. Learn about the role of regulatory agency like RBI over money market and SEBI over
		capital market operation
		CO1: The course familiarizes the students with the basic concepts of advertising. The course
		will also create awareness among students regarding various advertising media.
		CO2: The course will enhance the decision making ability of students with regards to selection
		of advertising media.
		CO3: Students will get acquainted with the nuances of preparing advertising copy by
BCM 505	ADVERTISING	integrating advertising appeal. This will increase their understanding regarding preparing
В	MANAGEMENT (Optional)	advertisement.
		CO4: The course will familiarize students with ways and means of measuring the effectiveness
		of advertising.
		CO5: The course will create awareness about the role and types of advertising agencies. This
		will help them in choosing the most suitable advertising agency. The course will also throw
		light on social, ethical and legal aspects of advertising in India.
		CO1. Acquaint the students with the fundamentals of human resource development. Sensitize
		the students with the theories, techniques and applicability of such HRD interventions in
		dealing with human resources in organizations.
		CO2. Understand the instruments to be adopted for human resource development. Learn about
BCM 505	HUMAN RESOURCE	HRD mechanism, processes, outcome for effective implementation of HRD strategies
C DCW 505	DEVELOPMENT	
C	(Optional)	CO3. Identify HRD training needs in order to equip its employees with up to date job skills
		CO4. Understand and determine the developmental needs of executives, their overall
		·
		development programmes
		CO5. Study the HRD trend in Indian industry
		CO1. Understand the basic concepts of tax, fee and types of tax
		CO2. Understand the basic principles of taxation and identify the factors determining taxable
BCM 505	THEORY OF TAXATION	capacity
D D	AND INDIAN TAX	
D	SYSTEM (Optional)	CO3. Understand the history of taxation in India and its tax system
		CO4. Learn about direct and indirect taxes of Central Government
		CO5. Lean about different taxes of State Governments and Union Territory
		CO1. The course will make students aware of the fundamentals of production management.
		CO2. The course will enhance students' ability location and layout decision making.
		CO3. This course will help students in understanding the concept of production planning and
		production control and also the quality standards.
BCM 505	PRODUCTION	CO4. It will acquaint students with the concept of Inventory management as well as Materials
E E	MANAGEMENT (Optional)	
E	(Optional)	וויזמומבטווטווג.
		CO5. It will familiarize students with the different espects of the detinity and energy i
		CO5. It will familiarize students with the different aspects of productivity and ergonomics.
		CO6. It will create awareness about the practical as well as relevant aspects of production
		management.
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BCM 601	AUDITING AND CORPORATE GOVERNANCE	CO1. Learn about the relationship between financial accounting and auditing and need for auditing
		CO2. Learn about the need for preservation of vouchers, documents, cash transactions and other transactions subjected to audit
		CO3. Learn about various regulatory requirements for auditing and manner of valuation of assets and settlement of liabilities
		CO4. Learn about the audit of corporate entities, other business entities as well as nonprofit business organizations
		CO5. Learn about the distinction between audit services from non-audit services
		CO1. To gain advanced knowledge of the principles of the laws relating to Indian custom act, Custom tariff Act and GST
		Co2. Acquire the ability to apply the knowledge of the provisions of the above-mentioned laws
DCM 602	INDIDECT TAY I AW	to various situations in actual practice CO3. To understand the difference between direct and indirect taxes
BCM 602	INDIRECT TAX LAW	
		CO4. To analyse the extent of revenue derived from imposition and levy of indirect taxes on goods and services
		CO5. To understand the implications of online invoice and e-way bill and GST on e-commerce
		related transactions
		CO1 Equip the students with the concept and methods of Business Research and learn about the skill of formulating an original fundamental research proposal and design
		CO2 Learn about the techniques for primary data collection secondary data collection. Learn
		about framing of research questions and schedule to elicits primary information form field
		survey. To learn about conducting census and sample survey. Learn about data analysis with
		the help of statistical tools and technique
	BUSINESS RESEARCH	CO3. Learn about report writing preparation of dissertation and learn about ethics and moral
BCM 603	METHODS AND PROJECT WORK	standard in research. Learn about skill of report writing and power point presentation and oral
		presentation.
		CO4. Learn about conducting review of past literature, ascertain gap in literature and
		established research as an academic tool to create new stock of knowledge.
		CO5. Learn about adherence to high moral, ethical standard while conducting research enquiry
		and prepare a report on it. Learn about the soft skill need for presentation of a report in audio
		visual form, defending the findings of a research enquiry.
		CO1. Enable to learn intricacies of the provisions of Income Tax Act relating to payment of advance tax, tax deduction at source, tax returns and tax compliance certificate
	BUSINESS TAX PROCEDURE AND MANAGEMENT (Optional)	
BCM 604		CO2. Enable to learn procedure of assessment, re-assessment and rectification of mistake
А		CO3. Learn to know the filing of appeals and revisions
		CO4. Enables to learn provisions relating to levy of penalties and prosecution, function of
		settlement commission
		CO5. Enable to learn income tax, surge, seizure and survey
	FUNDAMENTALS OF INVESTMENT (Optional)	
		CO1. Understand the concept of investment and familiar with different investment alternatives
BCM 604		and Indian Securities Market.
		CO2. Understand bonds and Analyze bonds in terms of valuation.
В		CO3. Analyze equity shares with different approaches and valuation model.
		CO4. Understand basics of portfolio, portfolio risk and return and financial derivatives.
		CO5. Know the role of SEBI, stock exchanges, grievances and their redressal system for investor protection.
		CO1. Learn about the concept of consumer price, market, retail and wholesale, MRP, labeling
		and packaging

BCM 604 C	CONSUMER AFFAIRS AND CUSTOMER CARE (Optional)	 CO2. Learn about consumer behavior, their grievances and grievance redressal mechanism. Learn about the provisions of Consumer Protection Act and its application in protecting the interest of consumers CO3. Learn about fair trade practice, unfair trade practice, the adverse impact of unfair trade practice CO4. Learn about the mechanism of protecting consumer interest against negligence of service and the consequences arising there from CO5. Learn about adherence to high standard of quality, morality and standardization in production and distribution of goods and services
		CO1: The course will make learners aware about the fundamentals of services and service management
		CO2: Learners will get acquainted with the knowledge and skills necessary for developing service strategy and design
BCM 604 D	SERVICES MANAGEMENT	CO3: The course will make learners understand about the various aspects of service quality
		CO4: Learners will get to know about the supply chain management and Human Resources in services
		CO5: The course will impart the fundamental skills necessary for making marketing decisions in services.
	FINANCIAL DERIVATIVES	CO1: Students will understand the need of financial derivatives.
BCM 604 E		CO2: It will enable the students to know details about the futures and forwards contract CO3: the student will get to know about the valuation of various financial
L		swaps.
		CO4: It will help to understand the option pricing models.
	COMPUTERISED ACCOUNTING SYSTEM	CO5: It will help the student to get idea about the commodity derivatives CO1. Enables to learn application of ICT in the area of administration of direct and indirect taxes with the use of generic software
BCM 605 A		CO2. Enables to learn audit of entities with ICT environment and use of computer software for statutory audit, verification of voucher, verification of related party transaction
	(Optional)	CO3. Enables to learn designing an accounting system with the help of DBMS package
		CO4. Enables to learn preparing a trial balance with SQL and a report
ļ		CO5. Enables to learn designing payroll system for query module and report
		CO1. Familiarise the concepts, importance and dynamics of international business.
		CO2. Provide theoretical foundations of international business to the extent these are relevant to the global business operations and developments.
BCM 605	INTERNATIONAL BUSINESS (Optional)	CO3. Focus on the various issues related to business in international trade.
В		Co4. Understand the impact of social, political, legal environment on international business.
		CO5. Knowledge of the global business environment
		CO1: Instills general awareness about the Industrial Relation and its evolution in India. The course will also enhance consciousness about the existence and role of ILO and about the international dimensions of Industrial Relation.

BCM 605 C	INDUSTRIAL RELATIONS AND LABOUR LAWS (Optional)	 CO2: Acquaint students with the knowledge require for the establishment of Trade Union with reference to Trade Union Act 1926. Will help students to know about the trade union movement in India before and after independence of India. This course will also highlight the factors influencing the growth of Trade Union. CO3: The course will help students in understanding the process of collecting bargaining and the role of trad union in this process. Students will gain the knowledge about Workers' Participation in Management India. CO4: The course will make students aware about grievance handling procedure in industry. The course will famialarize students with the concept of Discipline, its causes and preventive measures and, about labour turnover, and absenteeism. CO5: Students will get acquainted with important provisions of Industrial Dispute Act, 1948, like important definitions, Strikes and lockouts, Lay-off and retrenchment, and closure etc. Students will get aware about the important provisions of The Factories Act, 1948, like Provisions relating to Health, Safety, Welfare facilities, working hours, Employment of young persons, Annual Leave with wages etc.
BCM 605 D	MERCHANT BANKING	 CO 1: The course will help student to know about the merchant banking and merchant banking industries in India and abroad. CO2: This course will help students to understand the role of Merchant bankers in issue management CO3: The students will get to know about the underwriting and brokerage services of merchant bankers CO4: It provides detail knowledge to the students about various Methods of offer for sales. CO5: It creates awareness about the various regulations for Merchant banking i.e. Companies Act, SEBI and other regulatory bodies
BCM 605 E	SMALL BUSINESS MANAGEMENT	 CO1: The course will make learners aware of the different fundamental aspects of small business. CO2: Learners will get acquainted about the various dimensions of MSMEs, it's issues and role. CO3: The course will enhance the knowledge of learners on the institutional support available for MSMEs CO4: Learners will get to know about the various aspects of management of a small business. CO5: Learners will come to know about the opportunities for the small business in North East India as well at the global level.
HVP 760	Fundamentals of Human Values and Professional Ethics	CO1. To introduce the students about the importance of human values and professional ethics. CO2. To understand the ethical concerns in professional and personal space.