ADITI MAHAVIDYALAYA
University of Delhi

ANALYSIS OF OUTCOME-BASED EDUCATION
(Batch: 2019-2022)

DEPARTMENT:	**COMMERCE**
COURSE/NAME OF THE PAPER:	**BCH 1.3: BUSINESS LAWS**
COURSE CODE:	Unique Paper Code (UPC): 22411102
CREDITS:	**6**
SEMESTER:	**SEM - 1**
NO. OF TOTAL STUDENTS:	31
PERCENTAGE OF STUDENTS PASSED:	100%
STUDENTS WITH A+:	

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1. **SYLLABUS:**

Course Contents

Unit I: The Indian Contract Act, 1872
Contract – meaning, characteristics and kinds, Essentials of valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. Void agreements. Discharge of contract – modes of discharge including breach and its remedies.

Unit II: Special Contracts
Quasi – contracts, Contract of Indemnity and Guarantee, Contract of Bailment and Pledge Contract of Agency

Unit III: The Sale of Goods Act, 1930
Contract of sale, meaning and difference between sale and agreement to sell. Conditions and warranties. Transfer of ownership in goods including sale by non-owners. Performance of contract of sale. Unpaid seller – meaning and rights of an unpaid seller against the goods.

Unit IV: The Limited Liability Partnership Act, 2008Creating Business Documents using the above facilities
Salient Features of LLP, Difference between LLP and Partnership, LLP and Company LLP Agreement. Nature of LLP, Partners and Designated Partners, Incorporation Document Incorporation by Registration, Registered office of LLP and change therein. Change of name, Partners, and their Relations. Extent and limitation of liability of LLP and partners. Whistle blowing. Taxation of LLP. Conversion into LLP. Winding up and dissolution of LLP.

Unit V: The Information Technology Act 2000
Definitions under the Act. Digital signature. Electronic governance. Attribution, acknowledgement, and dispatch of electronic records. Regulation of certifying authorities.

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Digital signatures certificates. Duties of subscribers under the Act. Penalties and adjudication. Offences as per the Act.

2. LEARNING OBJECTIVES:

To impart basic knowledge of the important business laws relevant for conduct of general business activities in physical and virtual spaces along with relevant case laws.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand basic aspects of contracts for making the agreements, contracts and subsequently enter valid business propositions.

CO2: be able to recognize and differentiate the special contracts and identify their appropriate usage at varied business scenarios.

CO3: equip the students about the legitimate rights and obligations under The Sale of Goods Act

CO4: enable with skills to initiate entrepreneurial ventures as LLP

CO5: understand the fundamentals of Internet based activities under The Information and Technology Act.

3. LEARNING OUTCOMES FROM ALL THE OBJECTIVES WITH STUDENTS' RESPONSES.

(Strongly Agree, Agree, Neutral, Disagree, Strongly Disagree)

The course helps to understand basic aspects of contracts for making the agreements, contracts and subsequently enter valid business propositions.

24 responses
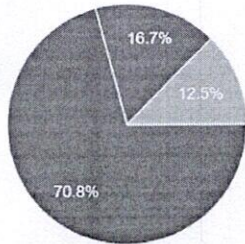
- Strongly Agree
- Option 2
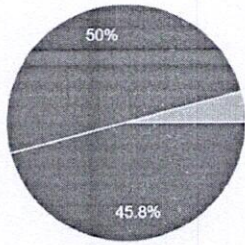- Neutral
- Disagree
- Strongly Disagree

70.8%
16.7%
12.5%

2

The course helps students to be able to recognize and differentiate the special contracts and identify their appropriate usage at varied business scenarios.
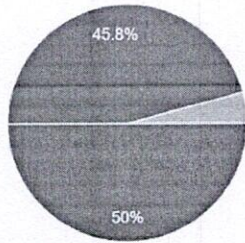
24 responses

- Strongly Agree
- Agree
- Neutral
- Disagree
- Strongly Disagree

The course helps to equip the students about legitimate rights and obligations under The Sale of Goods Act.
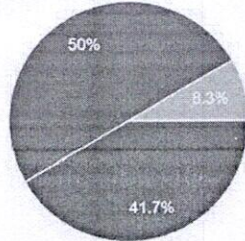
24 responses

- Strongly Agree
- Agree
- Neutral
- Disagree
- Strongly Disagree

The course helps students to enable with skills to initiate entrepreneurial ventures as LLP.

24 responses

- Strongly Agree
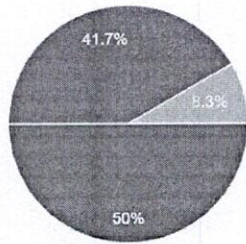- Agree
- Neutral
- Disagree
- Strongly Disagree

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The course helps to understand the fundamentals of Internet based activities under The Information and Technology Act.

24 responses

- ● Strongly Agree
- ● Agree
- ● Neutral
- ● Disagree
- ● Strongly Disagree

41.7%
8.3%
50%

4. COURSE CONTENT:

UNITS	WEIGHTAGE	COMPREHENSION AND KNOWLEDGE	ANALYSIS AND APPLICATION
Unit1: The Indian Contract Act, 1872	28%	✓	✓
Unit 2: Special Contracts	12%	✓	✓
Unit 3: The Sale of Goods Act, 1930	20%	✓	✓
Unit 4: The Limited Liability Partnership Act, 2008	20%	✓	✓
Unit 5: The Information Technology Act 2000	20%	✓	✓

5. Program Outcome according to Bloom's Taxonomy

| Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
Semester-I Business Laws	CO1	✓	✓		✓	✓	✓
	CO2	✓	✓		✓	✓	✓
	CO3	✓	✓	✓	✓	✓	✓
	CO4	✓	✓		✓	✓	✓
	CO5	✓	✓	✓	✓	✓	✓

Note: details of PO1 and PO6 is explained at the end.

6. **How paper in the course helped to become technologically updated and made aware?**

To impart basic knowledge of the important business laws relevant for conduct of general business activities in physical and virtual spaces along with relevant case laws.

7. **Average attendance of students in the Course?**
   - Less than 67 percentage
   - 68-80 percentage
   - 80-95 percentage

How much was your attendance in this course?
27 responses
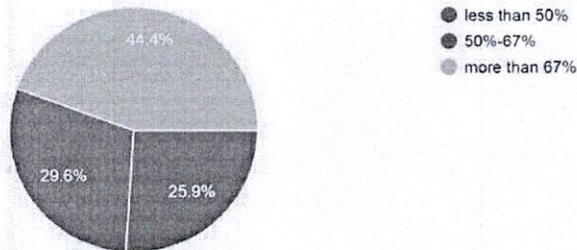
- less than 50%
- 50%-67%
- more than 67%

44.4% 29.6% 25.9%

8. **Different pedagogical and Peer Learning used for Course Outcome**

   - **The course would involve lectures supported by group discussion, real life projects, open ended projects and hands-on-practice in computer labs.**

   - **There shall be 6 credit hours.**

9. **Community Outreach Initiatives and Field Visits**

Outreach Initiatives	Outreach activities such as presentations, workshops, YouTube videos and lab visits, etc. are prepared.
Field Visits	Industrial visits are organized each year for students by Department of commerce.
Seminar/Webinar	Workshop on How to crack case study: Problem solving and decision making
Workshop	Cyber-crimes and social media
Practical Exercises	Commerce festival – Business start-up fiesta, Business quiz
Group Activities	Group presentations and assignments are given to the students.

10. **Research, Technology Skills, and Project-based Learning Developed in Students**

RESEARCH SKILLS	TECHNOLOGICAL SKILL	PROJECT-BASED LEARNING

11. Skill, Knowledge and value-added after the Course

Analytical Competency	✔			
Problem-solving competence	✔			
Leadership		✔		
Time management		✔		
Teamwork/ Collaboration Skills	✔			
Communication Competence	✔			
IT Skill	✔			
Critical Thinking	✔			
Entrepreneurial/ Job	✔			
Any Other, Specify				
Overall Development after Course	✔			

12. Employment and Placement Opportunities after Course Completion

13. Overall Analysis
(Course learning outcomes based on learning outcomes mentioned in the beginning of each course)

1. 86.7% understood the basic aspects of contracts for making the agreements, contracts and subsequently enter valid business propositions.
2. 95.8% students to be able to recognize and differentiate the special contracts and identify their appropriate usage at varied business scenarios.
3. 95.8% students understood about legitimate rights and obligations under The Sale of Goods Act.
4. 91.7% students were able to enhance their skills to initiate entrepreneurial ventures as LLP.
5. 91.7% understood the fundamentals of Internet based activities under The Information and Technology Act.

14. Action Taken Report
1. The special tutorial classes will be organized to clarify the doubts of slow learners.
2. Special quizzes, group discussions will be conducted to help the students.

15. Mentor and Mentee for Overall Course Outcome

Mentor- Dr. Anu Jain
Mentee – BCOM Hons. students

16. Does the Outcome support the Program Goals?
Yes
No

YES

17. Does the outcome describe what the program intends for students to know (Cognitive), think (Affective, Attitudinal), or (Behavioural, Performance)?

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YES

18. Do you have or can you create an activity to enable students to learn and demonstrate the desired outcome?

YES

19. Can the results from assessing this outcome be used to make decisions on how to improve the program?

Yes _____ No_____

YES

20. Extra Remarks and Students Feedback

21. Attach the Students List of the Course

S.No.	Course	College Roll No.	Name	Email Address
1	B. Com (H)	2006001	Isha	garg.isha512@gmail.com
2	B. Com (H)	2006011	HIMANSHI	mail2himanshidabas@gmail.com
3	B. Com (H)	2006027	Aita Pranavi	pranavikuti318@gmail.com
4	B. Com (H)	2006031	Vanshika Goyal	vanshikagoel193@gmail.com
5	B. Com (H)	2006038	Laxmi	Laxmi9205949279gmail.com
6	B. Com (H)	2006048	Tannu Singh	tannusingh5031@gmail.com
7	B. Com (H)	2006049	Anshika Sahni	anshikasahni16@gmail.com
8	B. Com (H)	2006051	Muskan Malhotra	muskan.malhotra2908@gmail.com
9	B. Com (H)	2006060	Vyoma Karana	vyomakarana@gmail.com
10	B. Com (H)	2006067	Sulbha Dhall	Sulbhadhall@gmail.com
11	B. Com (H)	2006069	Sneha Kumar	sneha.k0818@gmail.com
12	B. Com (H)	2006072	Manasvi Chaudhary	manasvichaudhary1029@gmail.com
13	B. Com (H)	2006074	Poorvi Saraogi	saraogipoorvi12@gmail.com
14	B. Com (H)	2006087	Yuvanshi jethi	yuvanshijethi86@gmail.com
15	B. Com (H)	2006088	Taniya Tyagi	taniyatyagi0123@gmail.com
16	B. Com	2006097	Kashish Arora	siya.kashish.arora@gmail.com

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	(H)			
17	B. Com (H)	2006117	Swati	swatiswati2045@gmail.com
18	B. Com (H)	2006119	Ashmita	ashmitafoundation360@gmail.com
19	B. Com (H)	2006122	Komal Mahra	mahrakomal12@gmail.com
20	B. Com (H)	2006123	Gopa Bera	gopa.bera28@gmail.com
21	B. Com (H)	2006126	shreya azad	shreyaazad428@gmail.com
22	B. Com (H)	2006127	Palak Rana	palakranakk155@gmail.com
23	B. Com (H)	2006128	Agrima bhardwaj	Agrima4370@gmail.com
24	B. Com (H)	2006136	nishita singh	nish.singh0312@gmail.com
25	B. Com (H)	2006137	Priyanka	Priyanka33212@gmail.com
26	B. Com (H)	2006138	SAKSHI BARDIA	sakshibardia02@gmail.com
27	B. Com (H)	2006141	Snehal jain	snehaljain2602@gmail.co.
28	B. Com (H)	2006143	Pooja Ranjan	poojaranjan814@gmail.com
29	B. Com (H)	2006144	Neha Pradhan	nehapradhan8384@gmail.com
30	B. Com (H)	2006148	Monika	devmonika2@gmail.con
31	B. Com (H)	2006151	Preeti Raj	preetiraj734@gmail.com

Note:

PSO 1: The program has equipped the students with the knowledge, skills and attitude to meet the challenges of the modern-day business organizations.

PSO 2: The program has helped to understand various systems, policy framework and strategies needed to administer the rapid changes in an organization's globally-oriented environment.

PSO 3: The program has inculcated attitudes and character that will help to evolve into ɔnsitive and technologically sound future business leaders rather than managers enhancing employability options.

PSO 4: The program made the students capable of using modern ways and means of dealing with issues arising in the dynamic business world and tackling the resistances.

PSO 5: The curriculum has helped in instilling learnability for upskilling and reskilling even in later part of life.

PSO 6: The program has been designed to promote understanding of the issues confronting the business world and the economy as a whole.

NAME OF THE TEACHER – Dr. Anu Jain

DATE: 05.12.2022

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ANALYSIS OF OUTCOME-BASED EDUCATION
(Batch: 2019-2022)

DEPARTMENT: COMMERCE

COURSE/NAME OF THE PAPER: Paper BCH 2.3: CORPORATE LAWS

COURSE CODE:

CREDITS: 6

SEMESTER: II

NO. OF TOTAL STUDENTS: 41

PERCENTAGE OF STUDENTS PASSED: 100%

STUDENTS WITH A+:

22. SYLLABUS:

Unit I: Introduction
Meaning and characteristics of a company; Lifting of corporate veil; Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Types of companies including private and public company, government company, foreign company, one person company, small company, associate company, dormant company and producer company; Association not for profit; Illegal association; Formation of company, promoters, their legal position and pre incorporation
contracts; Online registration of a company.

Unit II: Documents and shares
Memorandum of Association and its alteration, Articles of Association and its alteration, doctrine of constructive notice, doctrine of ultra vires and indoor management; Prospectus, Shelf and Red herring prospectus, misstatement in prospectus; book building; Allotment and Forfeiture of share, Sweat Equity, ESOPs, Bonus issue, and Further issue of shares, buyback and provisions regarding buyback; Membership of company.

Unit III: Management and Meetings
Classification of directors-Additional, Alternate and Casual directors, Women directors, Independent director, Small shareholder's director; Director Identity Number (DIN); Appointment, Disqualifications, Removal of directors; Legal positions, Powers and Duties; Key managerial personnel, Managing director, Manager and Whole Time Director; Board Meetings: meeting through video conferencing; Shareholder meetings: AGM and EGM. Convening and Conduct of meetings: Requisites of a valid meeting; Resolutions; Postal ballot; e-voting.

Unit IV: Dividends, Audit and Winding up
Provisions relating to payment of Dividend, Company Audit-auditor's qualification and disqualifications, Auditor's appointment, Rotation of auditors, Auditor's removal, Auditors' report and Auditor's powers. Winding Up: Concept and Modes of Winding Up; Provisions of winding up under Insolvency
and Bankruptcy Code 2016.

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Unit V: The Depositories Act 1996
Definitions;   Depositories system; Rights and obligations of depositories; Participants issuers and beneficial owners; Inquiry and inspections; Penalty.

23. LEARNING OBJECTIVES:
Provide basic knowledge of the provisions of the Companies Act 2013 and the Depositories Act, 1996. Case studies involving issues in corporate laws are required to be discussed.

24. LEARNING OUTCOMES FROM ALL THE OBJECTIVES WITH STUDENTS' RESPONSES.
(Like, Strongly Agree, Agree, Neutral, Disagree, Strongly Disagree)

The course make understand the regulatory aspects and the broader procedural aspects involved in different types of companies covering the Companies Act 2013 and Rules there under.
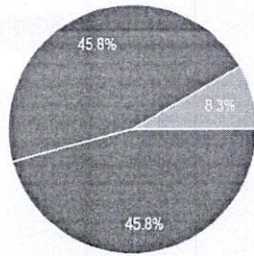24 responses
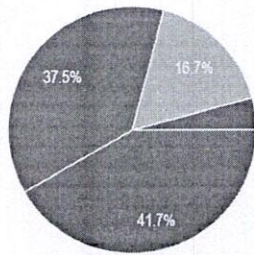
- Strongly Agree
- Agree
- Neutral
- Disagree
- Strongly Disagree

The course make understand to follow the basic legal documents and their usage essential for operations and management of company.
24 responses

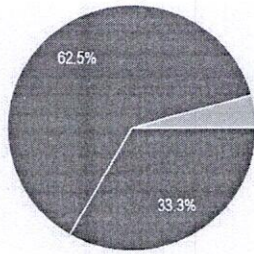- Strongly Agree
- Agree
- Neutral
- Disagree
- Strongly Disagree

The course enable the students to synthesis company processes, meetings and decisions.
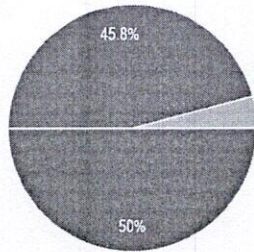
24 responses

- Strongly Agree
- Agree
- Neutral
- Disagree
- Strongly Disagree

The course equip the students with framework of dividend distribution and role of auditors in a company.
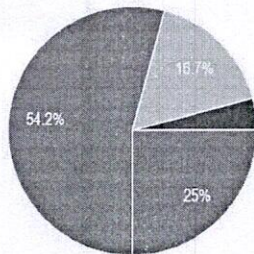
24 responses

- Strongly Agree
- Agree
- Neutral
- Disagree
- Strongly Disagree

The course comprehend and evaluate working of depositories and their functions in stock markets.

24 responses

- Strongly Agree
- Agree
- Neutral
- Disagree
- Strongly Disagree

ANALYSIS:

i) 79.2% of students strongly agreed and agreed that they understand the regulatory aspects and the broader procedural aspects involved in different types of companies covering the Companies Act 2013 and Rules there under.

ii) 91 .6% of students strongly agreed and agreed that they have knowledge of the basic legal documents and their usage essential for operations and management of company.

iii) 95.8%of students strongly agreed and agreed that they can synthesis company processes, meetings and decisions.

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iv) 95.8% of students strongly agreed and agreed that they are equiped with framework of dividend distribution and role of auditors in a company.

v) 79.2% of students strongly agreed and agreed that they can comprehend and evaluate working of depositories and their functions in stock markets.

25. COURSE CONTENT:

UNITS	WEIGHTAGE	COMPREHENSION AND KNOWLEDGE	ANALYSIS AND APPLICATION
Unit I: Introduction			
Unit II: Documents and shares			
Unit III: Management and Meetings			
Unit IV: Dividends, Audit and Winding up			
Unit V: The Depositories Act 1996			

26. Program Outcome according to Bloom's Taxonomy

Course/		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
Name of the Paper BCH 2.3: CORPORATE LAWS	CO1	✓		✓			✓
	CO2		✓		✓		
	CO3		✓	✓		✓	✓
	CO4	✓	✓			✓	
	CO5		✓		✓		✓

PSO 1: The program has equipped the students with the knowledge, skills and attitude to meet the challenges of the modern-day business organizations.
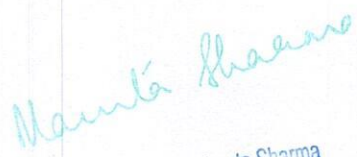
PSO 2: The program has helped to understand various systems, policy framework and strategies needed to administer the rapid changes in an organization's globally-oriented environment.

PSO 3: The program has inculcated attitudes and character that will help to evolve into sensitive and technologically sound future business leaders rather than managers enhancing employability options.

PSO 4: The program made the students capable of using modern ways and means of dealing with issues arising in the dynamic business world and tackling the resistances.

PSO 5: The curriculum has helped in instilling learnability for upskilling and reskilling even in later part of life.

PSO 6 : The program has been designed to promote understanding of the issues confronting the business world and the economy as a whole.

CO1: understand the regulatory aspects and the broader procedural aspects involved in different types of companies covering the Companies Act 2013 and Rules there under.
CO2: follow the basic legal documents and their usage essential for operations and management of company.
CO3: enable the students to synthesis company processes, meetings and decisions.
CO4: equip the students with framework of dividend distribution and role of auditors in a company.
CO5: comprehend and evaluate working of depositories and their functions in stock markets.

27. **How paper in the course helped to become technologically updated and made aware?**
Give student knowledge of corporate law 's recent basic concept, amendment in act time to time &comprehend and evaluate working of depositories and their functions in stock markets.

28. **Average attendance of students in the Course?**

What percentage of classes of this course have you attended
24 responses

- less than 50%
- 50-67%
- 67% and above

66.7%
12.5%
20.8%
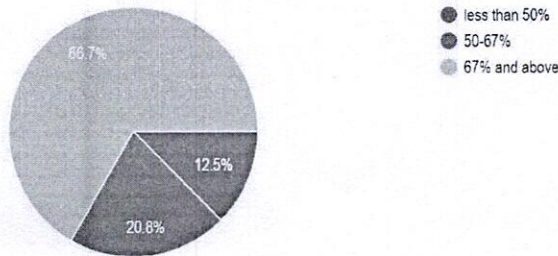
- Less than 67 percentage
- 68-80 percentage
- 80-95 percentage

29. **Different pedagogical and Peer Learning used for Course Outcome**

The teaching -learning processes play a vital role in instilling in the student the curiosity to study the subject law. It includes lectures through presentations of case laws, expert lectures, case study approach is widely followed , role plays , seminars , tutorials , project- based learning.Case laws comprehension and higher-order skills of reasoning and analysis will be encouraged through teaching strategies.

30. **Community Outreach Initiatives and Field Visits**

Outreach Initiatives	YES
Field Visits	
Workshop	

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Seminar/Webinar	YES		
Practical Excercises	YES		
Group Activities	YES		

31. Research, Technology Skills, and Project-based Learning Developed in Students

RESEARCH SKILLS	TECHNOLOGICAL SKILL	PROJECT-BASED LEARNING

32. Skill, Knowledge and value-added after the Course

Analytical Competency	✓			
Problem-solving competence	✓	✓		
Leadership		✓		
Time management	✓			
Team Work/ Collaboration Skills	✓	✓		
Communication Competence	✓			
IT Skill	✓	✓		
Critical Thinking		✓	✓	
Entrepreneurial/ Job	✓	✓		
Any Other, Specify		✓		
Overall Development after Course		✓		

33. Employment and Placement Opportunities after Course Completion
N.A

34. Overall Analysis

After completing the course, the student shall be able to:

CO1: understand the regulatory aspects and the broader procedural aspects involved in different types of companies covering the Companies Act 2013 and Rules there under.

CO2: follow the basic legal documents and their usage essential for operations and management of company.

CO3: enable the students to synthesis company processes, meetings and decisions.

CO4: equip the students with framework of dividend distribution and role of auditors in a company.

CO5: comprehend and evaluate working of depositories and their functions in stock markets.

35. Action Taken Report

Have given basic knowledge of the provisions of the Companies Act 2013 and the Depositories Act, 1996. Case studies involving issues in corporate laws are required to be discussed.

36. Mentor and Mentee for Overall Course Outcome
MENTOR-RASHI PALIWAL

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37. Does the Outcome support the Program Goals?
    Yes

38. Does the outcome describe what the program intends for students to know (Cognitive), think (Affective, Attitudinal), or (Behavioural, Performance)?

39. Do you have or can you create an activity to enable students to learn and demonstrate the desired outcome?

40. Can the results from assessing this outcome be used to make decisions on how to improve the program?

    Yes

41. Extra Remarks and Students Feedback

42. Attach the Students List of the Course

S.NO.	Enrollment No.	Exam. Roll No.	Name
1	21ADTMBCOH000002	21002504001	AKANSHA
2	21ADTMBCOH000003	21002504002	AMANAT JASUJA
3	21ADTMBCOH000004	21002504003	ANJALI
4	21ADTMBCOH000005	21002504004	ANSHU
5	21ADTMBCOH000006	21002504005	ANUSHKA MADAAN
6	21ADTMBCOH000007	21002504006	APURVA RAI
7	21ADTMBCOH000008	21002504007	ARCHITA MALIK
8	21ADTMBCOH000009	21002504008	ARTI
9	21ADTMBCOH000010	21002504009	DIVANSHI BEHL
10	21ADTMBCOH000011	21002504010	DIVYA

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11	21ADTMBCOH000012	21002504011	DIVYA
12	21ADTMBCOH000013	21002504012	DIYA
13	21ADTMBCOH000014	21002504013	DRISHTI
14	21ADTMBCOH000015	21002504014	GAGANJOT KAUR
15	21ADTMBCOH000016	21002504015	GUNJAN
16	21ADTMBCOH000017	21002504016	HARSHITA TRIPATHI
17	21ADTMBCOH000018	21002504017	KARISHMA GUPTA
19	21ADTMBCOH000019	21002504018	KARUNA MITTAL
19	21ADTMBCOH000020	21002504019	KASHISH GARG
20	21ADTMBCOH000021	21002504020	Khusboo Negi
21	21ADTMBCOH000022	21002504021	KHUSHBU
22	21ADTMBCOH000023	21002504022	KIRAN KUMARI
23	21ADTMBCOH000024	21002504023	KIRTI JAIN
24	21ADTMBCOH000025	21002504024	MANISHA KUMARI
25	21ADTMBCOH000026	21002504025	MANSI SHARMA
26	21ADTMBCOH000028	21002504026	MUKTI YADAV
27	21ADTMBCOH000029	21002504027	PARUL
28	21ADTMBCOH000030	21002504028	PRACHI
29	21ADTMBCOH000031	21002504029	PRERNA KHURANA
30	21ADTMBCOH000032	21002504030	RASHI AGGARWAL
31	21ADTMBCOH000033	21002504031	RITIKA DAWRA
32	21ADTMBCOH000034	21002504032	RIYA ARORA
33	21ADTMBCOH000035	21002504033	SHREYA
34	21ADTMBCOH000036	21002504034	SHRISTY KUMARI
35	21ADTMBCOH000037	21002504035	SOMYA SHARMA
36	21ADTMBCOH000038	21002504036	TANISHKA SINGHAL
37	21ADTMBCOH000039	21002504037	TISHA
38	21ADTMBCOH000040	21002504038	VANSHIKA ARORA
39	21ADTMBCOH000041	21002504039	VANYA SINDWANI

40	21ADTMBCOH000042	21002504040	VISHAKHA SINGHARIA
41	21ADTMBCOH000001	21002504041	AKANKSHA

NAME OF THE TEACHER-MS RASHI PALIWAL

DATE: 5 dec,2022

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ADITI MAHAVIDYALAYA
University of Delhi

EXIT SURVEY OF GE (ENTREPRENEURSHIP) FOR OUTCOME-BASED EDUCATION
(2019-2022)

DEPARTMENT: COMMERCE

COURSE/NAME OF THE PAPER: B.COM- GE- ENTREPRENEURSHIP

COURSE CODE:

CREDITS:6

SEMESTER: II

NO. OF TOTAL STUDENTS: 25

PERCENTAGE OF STUDENTS PASSED:100 %

STUDENTS WITH A+:

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43. SYLLABUS:

Unit I: Introduction Entrepreneurship- meaning and importance, entrepreneurship in Indian context, entrepreneurship as a creative solution provider, meaning of various terms related to entrepreneurshipintrapreneurship, social entrepreneurship, net entrepreneurship, technopreneurship.

Unit II: Entrepreneurial Eco-System Socio-economic support system for entrepreneurship; Public and private system of stimulation; Role of development institutes, availability of finance, marketing, technology and project related assistance; Role of trade associations and self-help groups for promotion of entrepreneurship; Types of business entities- micro, small and medium enterprises, role of MSME sector in Indian economy family businesses in India; Conflicts in family business; Startup Action Plan; Make in India initiative.

Unit III: Enterprise Formation Process Understanding and analyzing business opportunities, market demand analysis, project feasibility study; preparation of business plan; Start ups and basic start ups problems, sources of financing business start ups; Cases of Indian start ups (practical knowledge on preparation of business plan/project report shall be imparted).

Unit IV: Managerial Aspects of Business Managing finance- preparation of operating/cost budget, cash budget; Understanding management of short term and long term capital; Human resource planning; Contract

44. LEARNING OBJECTIVES:

The course aims at imparting basic knowledge on entrepreneurship and new enterprise creation so as to provide an opportunity to students to opt for entrepreneurship as an alternative career option as well as provide opportunity towards greater exposure to entrepreneurial process through hands-on training.

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45. LEARNING OUTCOMES FROM ALL THE OBJECTIVES WITH STUDENTS' RESPONSES.

(Like, Strongly Agree, Agree, Neutral, Disagree, Strongly Disagree)
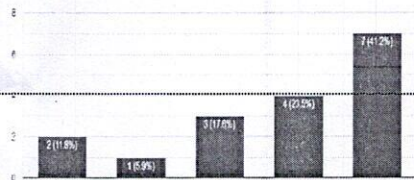
The course enable you to gather knowledge and ideas on the existing support system for entrepreneurial orientation.
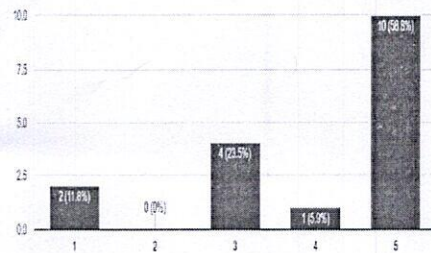17 responses
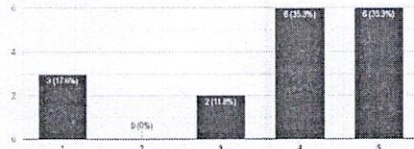
The course creates understanding about requirements of post-enterprise creation for effective operation of the business.
17 responses
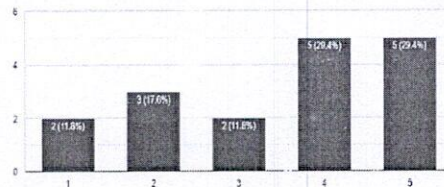
Does the course enable you to learn about entrepreneurship as volition in context of India.
17 responses

The course helps to understand enterprise formation process for gaining ideas as to creation of an enterprise for pursuing a career.
17 responses

ANALYSIS-

- 61.1 % Students agree or strongly agree that they were able learn about entrepreneurship as volition in context of India.
- 66.6% students agree or strongly agree that they were able to gather knowledge and ideas on the existing support system for entrepreneurial.
- 66.7 % students responded that the course helps to understand enterprise formation process for gaining ideas as to creation of an enterprise.
- 72.3 % students are aware that the course creates understanding about requirements of post-enterprise creation for effective operation of the business.

- 77.2 % students agree and strongly agree that the course helps in gaining knowledge on available growth strategies for implementing effective suitable strategy for expansion and growth.

46. COURSE CONTENT:

UNITS	WEIGHTAGE	COMPREHENSION AND KNOWLEDGE	ANALYSIS AND APPLICATION
Introduction Entrepreneurship			
Entrepreneurial Eco-System			
Enterprise Formation Process			
Managerial Aspects of Business Managing finance			

47. Program Outcome according to Bloom's Taxonomy

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
ENTREPRENEURSHIP	CO1	✓			✓		✓
	CO2		✓				✓
	CO3		✓		✓		✓
	CO4		✓	✓			✓

Program Specific Outcomes (PSOs)

PO1	I feel the program has helped to develop skills and attitudes needed for critical thinking and adopting a comprehension solving approach.
PO2	The teaching learning pedagogies used in the program have made me capable enough to deliver and communicate information effectively with a mark.
PO3	The program has helped me to inculcate the qualities to teamwork, cooperation and Solidarity.

| PO4	The program has made me capable of comprehending international frameworks keeping in view research aspects in consideration.
PO5	The program has trained me to check unethical behaviour, falsification and manipulation of information in order to avoid debacles which can be seen rising persistently over the period of time.
PO6	I feel my mental horizon has broadened due to understanding of the intricacies of the paper.

MS.SHASHI KUMARI
PAPER - GE ENTREPRENEURSHIP

CO1: understand entrepreneurship as volition in context of India.
CO2: gather knowledge and ideas on the existing support system for entrepreneurial orientation.
CO3: understand enterprise formation process for gaining ideas as to creation of an enterprise for pursuing a career.
CO4: understand requirements of post-enterprise creation for effective operation of the business.
CO5: gain knowledge on available growth strategies for implementing effective suitable strategy for expansion and growth

48. How paper in the course helped to become technologically updated and made aware?

The paper aims at imparting basic knowledge on entrepreneurship and new enterprise creation so as to provide an opportunity to students to opt for entrepreneurship as an alternative career option as well as provide opportunity towards greater exposure to entrepreneurial process through hands-on training.

49. Average attendance of students in the Course?

What percentage of classes of this course have you attended
17 responses
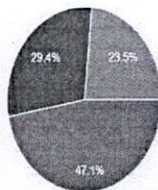
- Less then 67 %
- 68-80 %
- 81 % AND ABOVE
- Less then 50 %
- 67% and above
- 50-67%

- Less than 67 percentage-
- 68-80 percentage
- 80-95 percentage

50. Different pedagogical and Peer Learning used for Course Outcome
Direct interactive class room teaching method for ensuring learning objectives is suggested in this course.

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51. Community Outreach Initiatives and Field Visits

Outreach Initiatives	
Field Visits	
Workshop	
Seminar/Webinar	
Practical Excercises	
Group Activities	

52. Research, Technology Skills, and Project-based Learning Developed in Students

RESEARCH SKILLS	TECHNOLOGICAL SKILL	PROJECT-BASED LEARNING

53. Skill, Knowledge and value-added after the Course

Analytical Competency	✓			
Problem-solving competence		✓		
Leadership	✓	✓	✓	
Time management		✓		
Team Work/ Collaboration Skills	✓			
Communication Competence				
IT Skill				
Critical Thinking	✓	✓		
Entrepreneurial/ Job				
Any Other, Specify				
Overall Development after Course	✓	✓	✓	

54. Employment and Placement Opportunities after Course Completion

55. Overall Analysis

(Course learning outcomes based on learning outcomes mentioned in the beginning of each course)

After completing the course, the student shall be able to:

CO1: understand entrepreneurship as volition in context of India.

CO2: gather knowledge and ideas on the existing support system for entrepreneurial orientation.

CO3: understand enterprise formation process for gaining ideas as to creation of an enterprise for pursuing a career.

CO4: understand requirements of post-enterprise creation for effective operation of the business.

CO5: gain knowledge on available growth strategies for implementing effective suitable strategy for expansion and growth

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56. Action Taken Report
Visit to new enterprise for securing ideas and knowledge on enterprise creation process and effecting an interaction with the entrepreneur is an essential requirement for learners for ensuring the propensity of entrepreneurial orientation among the students.

57. Mentor and Mentee for Overall Course Outcome
MENTOR- SHASHI KUMARI
MENTEE- 25 STUDENTS

58. Does the Outcome support the Program Goals?
Yes

59. Does the outcome describe what the program intends for students to know (Cognitive), think (Affective, Attitudinal), or (Behavioural, Performance)?

60. Do you have or can you create an activity to enable students to learn and demonstrate the desired outcome?

61. Can the results from assessing this outcome be used to make decisions on how to improve the program?
Yes

62. Extra Remarks and Students Feedback

63. Attach the Students List of the Course

S.NO	NAME	UNIVERSITY ROLL NO	COLLEGE Roll No.	COURSE
1	Avantika dubey	21002513003	2102005	B.A. (H) Geography
2	Krishma	21002513016	2102006	B.A. (H) Geography
3	STUTI	21002513048	2102012	B.A. (H) Geography

24

4	Nandini Singh	21002513020		2102015	B.A. (H) Geography
5	Shrishti	21002513042		2102030	B.A. (H) Geography
6	Monali Gupta	21002513018		2102046	B.A. (H) Geography
7	Vanhishikha Vyas	21002513056		2102050	B.A. (H) Geography
8	Priti Kumari	21002513026		2102072	B.A. (H) Geography
9	Muskan	21002513019		2102084	B.A. (H) Geography
10	Shafaq Ayaz	21002593032		2103016	B.A. (H) Hindi Patrakarita
11	Vanshika Chaudhary	21002593035		2103017	B.A. (H) Hindi Patrakarita
12	pranjal kaushik	21002593022		2103033	B.A. (H) Hindi Patrakarita
13	Jiya Kaushik	21002593007		2103039	B.A. (H) Hindi Patrakarita
14	Mona kumara	21002593013		2103043	B.A. (H) Hindi Patrakarita
15	Vishakha	21002593036		2103047	B.A. (H) Hindi Patrakarita
16	Khushi Jha	21002532009		2104002	B.A. (H) Social Work
17	Gopika. P. M	21002532002		2104009	B.A. (H) Social Work
18	Kiran bhardwaj	21002532011		2104016	B.A. (H) Social Work
19	Nancy	21002532020		2104017	B.A. (H) Social Work
20	Rakshita Sharma	21002532024		2104020	B.A. (H) Social Work
21	Richa Shrivastava	21002532025		2104045	B.A. (H) Social Work
22	Poojita katari	21002532023		2104048	B.A. (H) Social Work
23	Era	21002532001		2104050	B.A. (H) Social Work
24	Kusum	21002532012		2104052	B.A. (H) Social Work
25	Kashish Kumari	21002532007		2104054	B.A. (H) Social Work

NAME OF THE TEACHER

25

MS. SHASHI KUAMRI

26

ADITI MAHAVIDYALAYA
University of Delhi

ANALYSIS OF OUTCOME-BASED EDUCATION
(2021-24)

DEPARTMENT: COMMERCE

COURSE/NAME OF THE PAPER: B.COM (H), CORPORATE ACCOUNTING

COURSE CODE: 22411201

CREDITS: 6

SEMESTER: II, 2021-22

NO. OF TOTAL STUDENTS: 28

PERCENTAGE OF STUDENTS PASSED: 100%

STUDENTS WITH A+:

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64. SYLLABUS:
65. **UNIT 1: Accounting for Share Capital and Debentures**
Introduction to issue of shares and debentures. Issue of rights and Bonus shares, ESOPs and buyback of shares, book building. Underwriting of shares and debentures. Redemption of Preference shares, Redemption of debentures: sinking/debenture redemption fund, open market
purchase and conversion of debentures.
Relevant AS and IND-AS as applicable.
UNIT 2: Financial Statements of a Company
Preparation of financial Statement of Joint Stock companies as per schedule III Part I & II (Division I in detail and Division II only on overview)
Relevant AS and IND-AS as applicable
UNIT 3: Cash Flow Statements
Meaning, Usefulness, Preparation of a cash flow statement in accordance with Accounting Standard 3 (Revised) issued by the Institute of Chartered Accountants of India. (Only indirect method), Limitations of cash flow statement.
Relevant AS and IND-AS as applicable

UNIT 4: Amalgamation, Reconstruction and Liquidation of Companies
Concept of Purchase Consideration. Accounting for Amalgamation of Companies (excluding inter-company transactions and holdings) and external reconstruction Accounting for Internal Reconstruction (excluding preparation of scheme for internal reconstruction). Accounting for liquidation of companies. Introduction to the Insolvency and Bankruptcy Code, 2016 and other relevant provisions. Preparation of Statement of Affairs as per the format prescribed by the Act
and Deficiency Account
Relevant AS and IND-AS as applicable
UNIT 5: Accounts of Holding Companies/ Parent Companies
Preparation of consolidated balance sheet with one subsidiary company.

Relevant AS and IND-AS as applicable

66. **LEARNING OBJECTIVES:** To acquire the conceptual knowledge of corporate accounting and to understand the various techniques of preparing accounting and financial statements.
Course Learning Outcomes
After completing the course, the student shall be able to:
CO1: develop an understanding of accounting for share capital and debentures
CO2: prepare financial statements of a company
CO3: develop an understanding of cash flow statements
CO4: understand the accounting for amalgamation and liquidation of companies
CO5: prepare consolidated balance sheet for Holding company

67. **LEARNING OUTCOMES FROM ALL THE OBJECTIVES WITH STUDENTS' RESPONSES.**
(Like, Strongly Agree, Agree, Neutral, Disagree, Strongly Disagree)
CO1: develop an understanding of accounting for share capital and debentures

Does the course enable you to learn about various facets of Corporate Accounting and Share Capital
24 responses
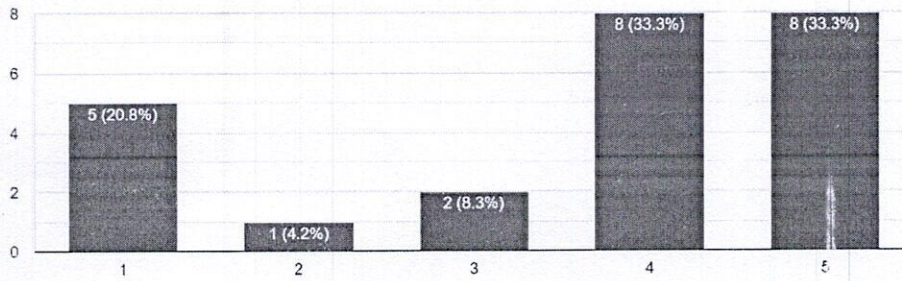
Out of 24 respondents about 66% feel that the course has made them understand the concept of share capital and debentures, whereas 5% feel that it does not.
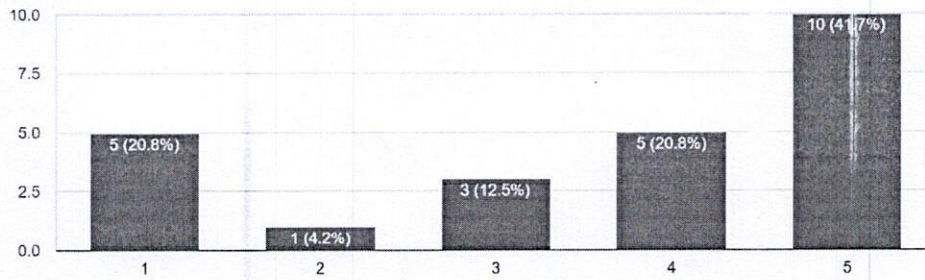
CO2: prepare financial statements of a company

28

Does the course enable you to be able to prepare financial statements of a joint stock company
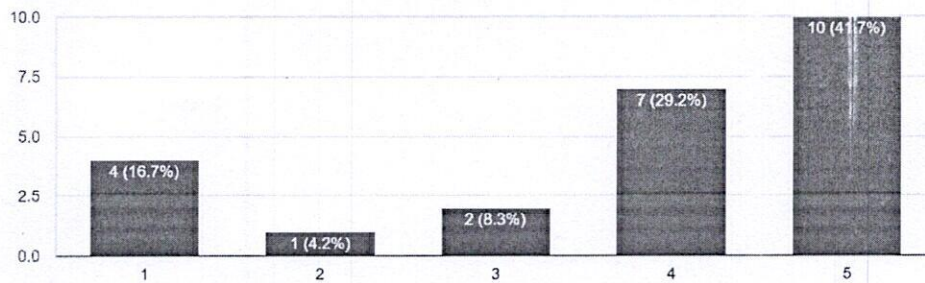
24 responses

Out of 24 respondents about 63% feel that the course has made them understand the concept of financial statements of a company, whereas 5% feel that it does not.

CO3: develop an understanding of cash flow statements

Does the course enable you to be able to develop an understanding of cash flow statement

24 responses

Out of 24 respondents about 64% feel that the course has made them understand the concept of cash flow statement, whereas 4% feel that it does not.

CO4: understand the accounting for amalgamation and liquidation of companies
Out of 24 respondents about 58% feel that the course has made them understand the concept of amalgamation, whereas 16% feel that it does not.
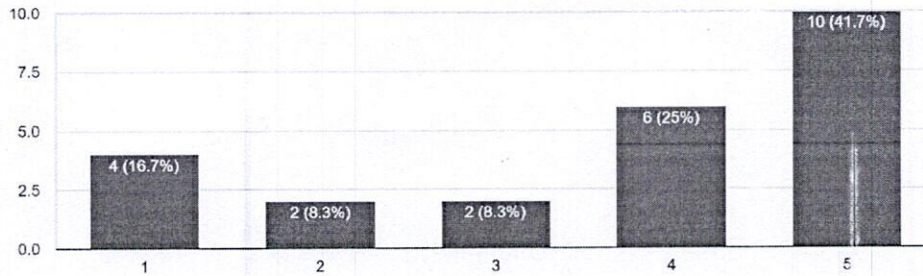
CO5: prepare consolidated balance sheet for Holding company

29

Does the course enable you to prepare consolidated balance sheet of a Holding Company

24 responses

Out of 24 respondents about 67% feel that the course has made them understand the concept of holding companies, whereas 16% feel that it does not.

68. COURSE CONTENT:

UNITS	WEIGHTAGE	COMPREHENSION AND KNOWLEDGE	ANALYSIS AND APPLICATION
Accounting for Share Capital and Debentures	20%	√	√
Financial Statements of a Company	20%	√	√
Cash Flow Statements	20%	√	√
Amalgamation, Reconstruction and Liquidation of Companies	20%	√	√
Accounts of Holding Companies/ Parent Companies	20%	√	√

69. Program Outcome according to Bloom's Taxonomy

Course/ Name of the Paper		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
	CO1	√	√	√	√	√	√
	CO2	√					
	CO3	√					
	CO4	√				√	√
	CO5	√		√	√		

Note: details of PO1 and PO6 is explained at the end.

70. How paper in the course helped to become technologically updated and made aware?

N.A.

30

71. Average attendance of students in the Course?

what percentage of classes of the subject have you attended
24 responses

- Less than 50%
- 50% - 67%
- 67% and above

66.7%

8.3%

25%

- Less than 67 percentage = Around 9% of the respondents
- 68-80 percentage = Around 25% of the respondents
- 80-95 percentage = Around 66% of the respondents

72. Different pedagogical and Peer Learning used for Course Outcome
The students were made to study through group case studies and discussions.

73. Community Outreach Initiatives and Field Visits
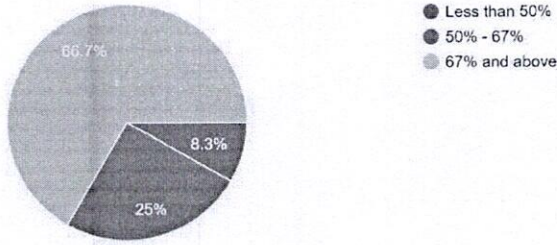
Outreach Initiatives	Outreach activities such as presentations, workshops, you tube videos etc. were provided.
Field Visits	Industrial visits are organized each year for students by Department of Commerce.
Workshop	Various workshops/webinars etc. were organized.
Seminar/Webinar	Students are motivated to attend all the seminars/webinars/special lectures organised for their holistic development.
Practical Exercises	Case Studies are provided and discussed with the students.
Group Activities	Group presentations and assignments were given to the students.

74. Research, Technology Skills, and Project-based Learning Developed in Students

RESEARCH SKILLS	TECHNOLOGICAL SKILL	PROJECT-BASED LEARNING
Students are able to analyse financial statements of a joint stock company	The students were asked to make projects and give the presentation by using PPT to showcase their findings.	The students are able to work through the case studies

75. Skill, Knowledge and value-added after the Course

31

Analytical Competency	√	√	√	√
Problem-solving competence	√	√	√	√
Leadership	√	√	√	√
Time management	√	√	√	√
Team Work/ Collaboration Skills	√	√	√	√
Communication Competence	√	√	√	√
IT Skill	√	√	√	√
Critical Thinking	√	√	√	√
Entrepreneurial/ Job	√	√	√	√
Any Other, Specify				
Overall Development after Course				

76. Employment and Placement Opportunities after Course Completion
The students can be successfully employed in banks, financial institutions and the corporate sector

77. Overall Analysis
(Course learning outcomes based on learning outcomes mentioned in the beginning of each course)
1. Out of 24 respondents about 66% feel that the course has made them understand the concept of share capital and debentures.
2. Out of 24 respondents about 63% feel that the course has made them understand the concept of financial statements of a company.
3. Out of 24 respondents about 64% feel that the course has made them understand the concept of cash flow statement.
4. Out of 24 respondents about 58% feel that the course has made them understand the concept of amalgamation.
5. Out of 24 respondents about 67% feel that the course has made them understand the concept of holding companies.

78. Action Taken Report

1. The course enables learners to understand the importance of corporate accounting management in organisations.
   Interactive class room sessions with the help of power point presentations, case discussions and group discussions were held to ensure active participation and continuous learning.
3. Case Studies were discussed, so that the students can relate the theory with the actual business situations.
4. Examples from the actual business world were taken so that students are able to understand and analyse financial statements of a joint stock company. The special tutorial classes were organized to clarify the doubts of slow learners.

32

79. Mentor and Mentee for Overall Course Outcome
    Mentor: Dr. Parul Chopra
    Mentees: 28 students of B.C.H. Sem II

80. Does the Outcome support the Program Goals?
    Yes

81. Does the outcome describe what the program intends for students to know (Cognitive), think (Affective, Attitudinal), or (Behavioural, Performance)?

yes

82. Do you have or can you create an activity to enable students to learn and demonstrate the desired outcome?

We can incorporate more case studies for better understanding of the concepts

83. Can the results from assessing this outcome be used to make decisions on how to improve the program?

Yes _____√_____ No_____

84. Extra Remarks and Students Feedback

85. Attach the Students List of the Course

1	21ADTMBCOH000002	21002504001	AKANSHA
2	21ADTMBCOH000004	21002504003	ANJALI
3	21ADTMBCOH000006	21002504005	ANUSHKA MADAAN
4	21ADTMBCOH000007	21002504006	APURVA RAI
5	21ADTMBCOH000008	21002504007	ARCHITA MALIK
6	21ADTMBCOH000009	21002504008	ARTI
7	21ADTMBCOH000011	21002504010	DIVYA
8	21ADTMBCOH000012	21002504011	DIVYA
9	21ADTMBCOH000015	21002504014	GAGANJOT KAUR
10	21ADTMBCOH000016	21002504015	GUNJAN
11	21ADTMBCOH000017	21002504016	HARSHITA TRIPATHI
12	21ADTMBCOH000018	21002504017	KARISHMA GUPTA
13	21ADTMBCOH000020	21002504019	KASHISH GARG

14	21ADTMBCOH000021	21002504020	KHUSHBOO NEGI
15	21ADTMBCOH000022	21002504021	KHUSHBU
16	21ADTMBCOH000023	21002504022	KIRAN KUMARI
17	21ADTMBCOH000024	21002504023	KIRTI JAIN
18	21ADTMBCOH000025	21002504024	MANISHA KUMARI
19	21ADTMBCOH000026	21002504025	MANSI SHARMA
20	21ADTMBCOH000028	21002504026	MUKTI YADAV
21	21ADTMBCOH000029	21002504027	PARUL
22	21ADTMBCOH000030	21002504028	PRACHI
23	21ADTMBCOH000032	21002504030	RASHI AGGARWAL
24	21ADTMBCOH000034	21002504032	RIYA ARORA
25	21ADTMBCOH000036	21002504034	SHRISTY KUMARI
26	21ADTMBCOH000037	21002504035	SOMYA SHARMA
27	21ADTMBCOH000041	21002504039	VANYA SINDWANI
28	21ADTMBCOH000001	21002504041	AKANKSHA

Note:

PO1- I feel the program has helped to develop skills and attitudes needed for critical thinking and adopting a comprehension-solving approach.

PO2- The teaching-learning pedagogies used in the program have made me capable enough to deliver and communicate information effectively with a mark.

PO3- The program has helped me to inculcate the qualities to teamwork, cooperation and Solidarity.

PO4- The program has made me capable of comprehending international frameworks keeping in view research aspects in consideration.

PO5- The program has trained me to check unethical behaviour, falsification and manipulation of information in order to avoid debacles which can be seen rising persistently over the period of time.

PO6- I feel my mental horizon has broadened due to understanding of the intricacies of the paper.

NAME OF THE TEACHER: DR. PARUL CHOPRA

DATE: 5TH DEC, 2022

COURSE OUTCOME DATA FILE

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FOR B.C.H. SEM III & IV

ADITI MAHAVIDYALAYA
University of Delhi

ANALYSIS OF OUTCOME-BASED EDUCATION
(Batch: 2020-2023)

DEPARTMENT: Commerce

COURSE/NAME OF THE PAPER: B Com (Hons.)**Management Principles & Applications**

COURSE CODE: 22411303

CREDITS: 5

SEMESTER: III

NO. OF TOTAL STUDENTS: 19

PERCENTAGE OF STUDENTS PASSED: 100%

35

86. SYLLABUS:

Unit I: Introduction
Meaning and importance of management; Coordination mechanisms in organisations, management as an eclectic modern discipline; Theory base of management- classical, neo-classical and modern constructions of management; Managerial functions, roles (Mintzberg), levels and competencies.

Unit II: Planning
Organisational objective setting; Decision Making: environment (certainty, risk, uncertainty), and techniques for individual and group decision-making; Forecasting and Scheduling; Planning vis-à-vis Strategy- meaning and elements of environment of business firm –micro (immediate), meso (intermediate e.g. industry), macro (domestic); Industry structure, Business-level strategic planning.

Unit III: Organizing
Division of Labor; Decentralization and Delegation; Organisational forms (Mintzberg); Factors affecting organisational design; Departmentalization; Staffing as a function; Organisational structures and Organograms- traditional and modern - comparative suitability and changes over time, formal- informal organisations' interface.

Unit IV: Directing and Controlling
Motivation- meaning, importance and factors affecting motivation; Leadership – meaning, importance and factors affecting leadership, leadership styles, and followership; Principles of controlling; relationship amongst planning, organizing, directing and controlling; Performing controlling function; Measures of controlling and accountability for performance.

Unit V: Salient Developments and Contemporary Issues in Management
Management challenges of the 21st Century; Factors reshaping and redesigning management purpose, performance and reward perceptions- internationalization; Digitalization; Entrepreneurship & innovation; Values & ethics, holistic purpose and measures of firm performance; Workplace diversity; Democracy and Sociocracy; Subaltern management ideas from India.

87. LEARNING OBJECTIVES:

After completing the course, the student shall be able to:
CO1: understand the evolution of management and apprehend its effect on future managers.

CO2: analyze how organisations adapt to an uncertain environment and decipher decision making techniques managers use to influence and control the internal environment.
CO3: comprehend the changes happening in organisation structure over time.
CO4: analyze the relationship amongst functions of management i.e. planning, organizing, directing and controlling.
CO5: appreciate the changing dynamics of management practice.

88. LEARNING OUTCOMES FROM ALL THE OBJECTIVES WITH STUDENTS' RESPONSES.
(Like, Strongly Agree, Agree, Neutral, Disagree, Strongly Disagree)

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प्रोफेसर-प्राचार्य /Professor-Principal
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The analysis is based on the Course Exit survey of students.

The course helps in creating an understanding of the evolution of management and apprehends its effect on future managers.
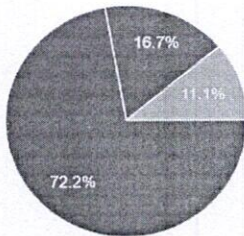
18 responses

- ● Strongly Agree
- ● Agree
- ○ Neutral
- ● Disagree
- ● Strongly Disagree

27.8%

66.7%
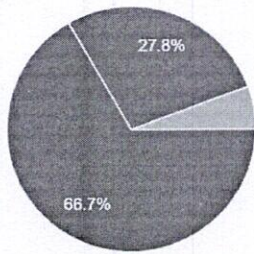
The course helps to analyze how organizations adapt to an uncertain environment and decipher decision making techniques managers use to influence and control the internal environment.

18 responses

- ● Strongly Agree
- ● Agree
- ○ Neutral
- ● Disagree
- ● Strongly Disagree

16.7%

11.1%

72.2%

The course enables to comprehend the changes happening in organization structure over time.

18 responses
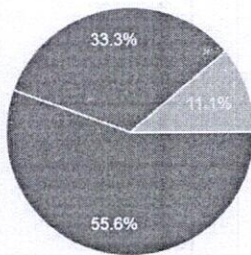
- ● Strongly Agree
- ● Agree
- ○ Neutral
- ● Disagree
- ● Strongly Disagree

33.3%

11.1%

55.6%

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दिल्ली विश्वविद्यालय /University of Delhi
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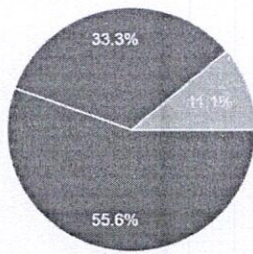The course aids in analyzing the relationship amongst functions of management i.e. planning, organizing, directing and controlling.

18 responses

- ● Strongly Agree
- ● Agree
- ● Neutral
- ● Disagree
- ● Strongly Disagree

The course allows an appreciation of the changing dynamics of management practice.

18 responses
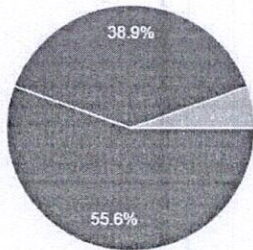
- ● Strongly Agree
- ● Agree
- ● Neutral
- ● Disagree
- ● Strongly Disagree

89. COURSE CONTENT:

UNITS	WEIGHTAGE	COMPREHENSION AND KNOWLEDGE	ANALYSIS AND APPLICATION
Unit I: Introduction	20%	✓	
Unit II: Planning	20%	✓	✓
Unit III: Organizing	20%	✓	✓
Unit IV: Directing and Controlling	20%	✓	✓
Unit V: Salient Developments and Contemporary Issues in Management	20%	✓	

90. Program Outcome according to Bloom's Taxonomy

Course		PSO 1	PSO2	PSO 3	PSO4	PSO5	PSO6
Sem 3 **Management Principles**	CO1	✓	✓		✓	✓	✓
	CO2	✓	✓		✓	✓	✓

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and Applications	CO3	✓	✓	✓	✓	✓	✓
	CO4	✓			✓	✓	
	CO5	✓	✓	✓	✓	✓	✓

Note: details of PSO1 and PSO6 is explained at the end.

91. How paper in the course helped to become technologically updated and made aware?
   The presentations helped them to make use of computer presentational tools for effective communication.

92. Average attendance of students in the Course?
- Less than 67 percentage : 4%
- 68-80 percentage: 26%
- 80-95 percentage: 70%

93. Different pedagogical and Peer Learning used for Course Outcome
1. Flipped Class room learning process
2. Brainstorming Sessions
3. Practical Sessions using computer softwares
4. Case Study
5. Field Visits

94. Community Outreach Initiatives and Field Visits

Outreach Initiatives	
Field Visits	Production units for learning production process
Workshop	Contemporary Management Issues
Seminar/Webinar	Functional Activities of Business organisations
Practical Excercises	Case Studies on different Units
Group Activities	Group Discussion on Corporate Cases

95. Research, Technology Skills, and Project-based Learning Developed in Students

RESEARCH SKILLS	TECHNOLOGICAL SKILL	PROJECT-BASED LEARNING
✓	✓	✓

96. Skill, Knowledge and value-added after the Course

Analytical Competency	✓				
Problem-solving competence	✓				
Leadership	✓				
Time management	✓				
Team Work/ Collaboration Skills	✓				
Communication Competence	✓				
IT Skill	✓				

Critical Thinking	✓					
Entrepreneurial/ Job	✓					
Any Other, Specify	✓					
Overall Development after Course	✓					

97. Employment and Placement Opportunities after Course Completion
The vast employment and placement opportunities exist at the managerial and supervisory level in industrial and services sectors.

98. Overall Analysis
(Course learning outcomes based on learning outcomes mentioned in the beginning of each course)

1. 93% of students have clarity on the Management evolution and its effect on future manager and 88% have strongly agreed or agreed to the understanding of decision making environment.

2. 89 % students agree or strongly agree to the fact that the course is relevant for learning the organisational Structure.

3. The course has been useful in creating an understanding on functional aspects of management amongst around 89% of the students.

4. The unit on changing dynamics of management practices was understood by around 93.3% of the student.

99. Action Taken Report
1. The course helps to create an understanding of management evolution and planning /decision making environment amongst the majority of students. The special tutorial classes will be organized to clarify the doubts of slow learners.
2. Special quizzes, group discussions and case studies will be conducted to provide a clarity on management practices.
3. Practical or real life corporate cases will be taken to provide a better understanding of contemporary business management issues.

100. Mentor and Mentee for Overall Course Outcome
The mentor and mentee sessions are organised to clarify doubts and taking special case studies beyond the text books. The special projects are also given to deepen the understanding of the concepts learned during the lectures. The discussion on the placement and employment opportunities are also organised.

101. Does the Outcome support the Program Goals?
Yes

102. Does the outcome describe what the program intends for students to know (Cognitive), think (Affective, Attitudinal), or (Behavioural, Performance)?

Yes

103. Do you have or can you create an activity to enable students to learn and demonstrate the desired outcome?

Yes, the group discussion sessions, business quizzes, Role play and case study sessions are organised to test the knowledge on Management concepts and Principle and Practices.

104. Can the results from assessing this outcome be used to make decisions on how to improve the program?

Yes

40
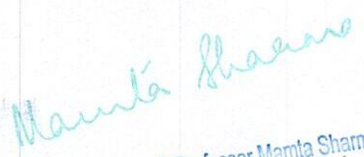
105. Extra Remarks and Students Feedback

106. Attach the Students List of the Course

Sno.	Course B Com(H) Sem 3	Name	University Roll No.	Roll No.	Email
1	Management	ISHA	20002504007	2006001	garg.isha512@gmail.com
2	Management	HIMANSHI	20002504006	2006011	mail2himanshidabas@gmail.com
3	Management	PRANAVI AITA	20002504002	2006027	pranavikuti318@gmail.com
4	Management	VANSHIKA GOYAL	20002504029	2006031	vanshikagoel193@gmail.com
5	Management	LAXMI	20002504010	2006038	laxmi9205949279@gmail.com
6	Management	TANNU SINGH	20002504028	2006048	tannusingh5031@gmail.com
	Management	VYOMA KARANA	20002504030	2006060	vyomakarana@gmail.com
8	Management	SNEHA KUMAR	20002504023	2006069	sneha.k0818@gmail.com
9	Management	MANASVI CHAUDHARY	20002504011	2006072	Manasvichaudhary1029@gmail.com
10	Management	TANIYA TYAGI	20002504027	2006088	taniyatyagi0123@gmail.com
11	Management	KASHISH ARORA	20002504008	2006097	siya.kashish.arora@gmail.com
12	Management	SWATI	20002504026	2006117	swatiswati2045@gmail.com
13	Management	ASHMITA	20002504004	2006119	ashmitafoundation360@gmail.com
	Management	NISHITA SINGH	20002504015	2006136	nish.singh0312@gmail.com
15	Management	PRIYANKA	20002504020	2006137	priyanka33212@gmail.com
16	Management	SAKSHI BARDIA	20002504021	2006138	sakshibardia02@gmail.com
17	Managemen	SNEHAL	2000250402	2006141	Snehaljain2602@gmail.com

	t	JAIN	4			
18	Managemen t	POOJA RANJAN	2000250401 7	2006143	Poojaranjan814@gmail.com	
19	Managemen t	PREETI RAJ	2000250401 9	2006151	preetiraj734@gmail.com	

Note:

PSO 1: The program has equipped the students with the knowledge, skills and attitude to meet the challenges of the modern-day business organizations.

PSO 2: The program has helped to understand various systems, policy framework and strategies needed to administer the rapid changes in an organization's globally-oriented environment.

PSO 3: The program has inculcated attitudes and character that will help to evolve into sensitive and technologically sound future business leaders rather than managers enhancing employability options.

PSO 4: The program made the students capable of using modern ways and means of dealing with issues arising in the dynamic business world and tackling the resistances.

PSO 5: The curriculum has helped in instilling learnability for upskilling and reskilling even in later part of life.

PSO 6 : The program has been designed to promote understanding of the issues confronting the business world and the economy as a whole.

NAME OF THE TEACHER: Prof. Bhawna Rajput

DATE: 06/12/2022

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ADITI MAHAVIDYALAYA
University of Delhi

ANNALYSIS FOR OUTCOME-BASED EDUCATION
(2020-2023)

DEPARTMENT: COMMERCE

COURSE/NAME OF THE PAPER: B.COM (H), INCOME TAX LAW & PRACTICE

COURSE CODE: 22411302

CREDITS: 6

SEMESTER: III, 2021-22

NO. OF TOTAL STUDENTS: 19

PERCENTAGE OF STUDENTS PASSED: 100%

STUDENTS WITH A+:

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107.   **SYLLABUS:**

108.   **UNIT 1:** Basic concept: Income, agricultural income, person, assessee, 9 assessment year, previous year, gross total income, total income, Maximum marginal rate of tax. Permanent Account Number (PAN) Residential status; Scope of total income on the basis of residential Status Exempted income under section 10
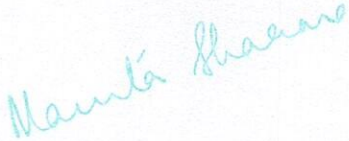
UNIT 2: Computation of income under different heads 16 - Salaries - Income from house property

UNIT 3: Computation of income under different heads 20 - Profits and gains of business or profession - Capital gains - Income from other sources

UNIT 4: Total income and tax computation - 10 Income of other persons included in assessee's total income - Aggregation of income and set-off and carry forward of losses - Deductions from gross total income

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- Rebates and reliefs - Computation of total income of individuals and firms - Tax liability of an individual and firm - Five leading cases of Supreme Court

UNIT 5: Preparation of return of income: - Manually 10 - On-line filing of Returns of Income & TDS. - Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.

109.   **LEARNING OBJECTIVES: To acquire the conceptual knowledge of corporate accounting and to understand the various techniques of preparing accounting and financial statements.**
Course Learning Outcomes

After completing the course, the student shall be able to:
CO1: understand the basic concepts in the law of income tax and determine the residential status of different persons.

CO2: identify the five heads in which income is categorised and compute income under the heads 'Salaries' and 'Income from House Property'.

CO3: compute income under the head ' Profits and gains of business or profession', 'Capital gains' and 'Income from other sources'.

CO4: understand clubbing provisions, aggregate income after set-off and carry forward of losses, and deductions allowed under the Income Tax Act; and further to compute taxable income and tax liability of individuals and firms.

CO5: develop the ability to file online returns of income.

110.   **LEARNING OUTCOMES FROM ALL THE OBJECTIVES WITH STUDENTS' RESPONSES.√**
(Like, Strongly Agree, Agree, Neutral, Disagree, Strongly Disagree)
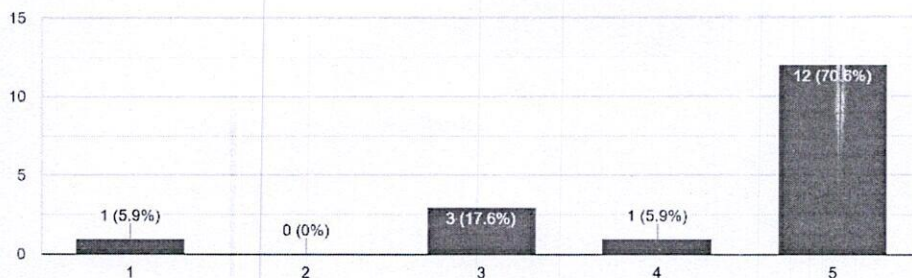CO1: understand the basic concepts in the law of income tax and determine the residential status of different persons.

Does the course enable you to learn about INCOME TAX LAW and RESIDENTIAL STATUS

17 responses

Out of 17 responses received, 70% of students feel that they were able to categorise assesses on the basis of residential status, whereas only 5% of the population feels that this objective was not satisfied.

CO2: identify the five heads in which income is categorised and compute income under the heads 'Salaries' and 'Income from House Property'.

Does the course enable you to identify various heads of income and compute income under the head "Salaries" and "House Property"

17 responses
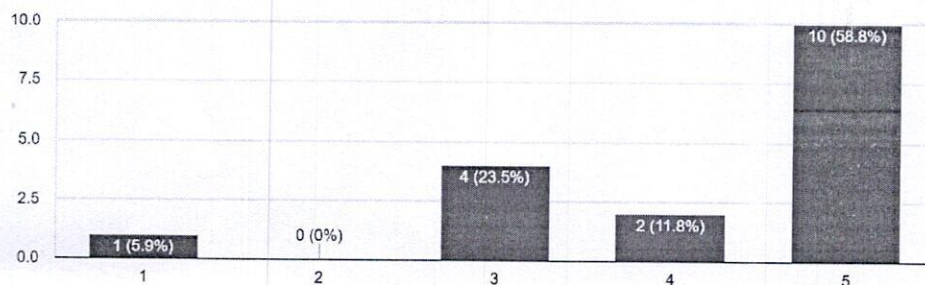
Out of 17 responses received, 59% of students feel that they were able to categorise and compute under head "salaries" and "house property", whereas only 1% of the population feels that this objective was not satisfied.

CO3: compute income under the head ' Profits and gains of business or profession', 'Capital gains' and 'Income from other sources'.

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Does the course enable you to identify various heads of income and compute income under the head "Profit &Gains from Business &Profession" , "Capital Gains" and "Income from Other Sources"
17 responses
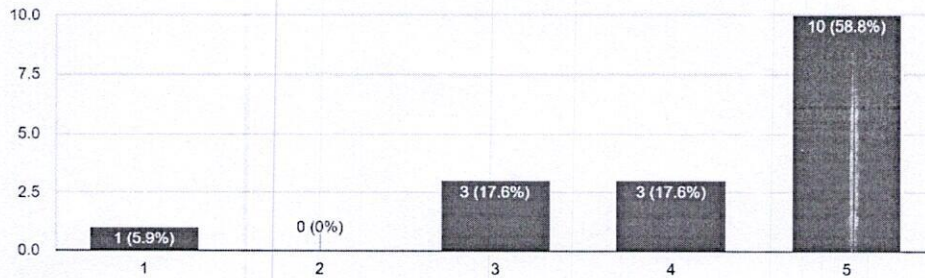
Out of 17 responses received, 59% of students feel that they were able to categorise and compute under head "profits & gains from business and profession" , " capital gains" and "income from other sources", whereas only 5% of the population feels that this objective was not satisfied.

CO4: understand clubbing provisions, aggregate income after set-off and carry forward of losses, and deductions allowed under the Income Tax Act; and further to compute taxable income and tax liability of individuals and firms.

Does the course enable you to identify various provisions related to clubbing of income, setting off & carried forward of losses, and further compute tax liability of individuals and firms
17 responses
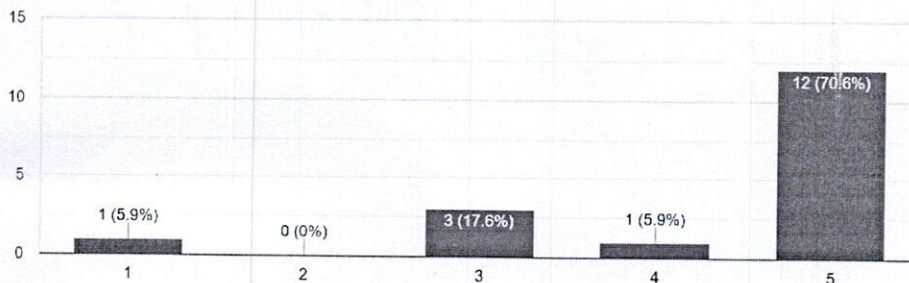
Out of 17 responses received, 71% of students feel that they were able understand the concepts of set off, carry forward of losses , clubbing of income and various deductions whereas only 5% of the population feels that this objective was not satisfied.

CO5: develop the ability to file online returns of income.

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बवाना, दिल्ली-110039/

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Does the course enable you to file returns online
17 responses
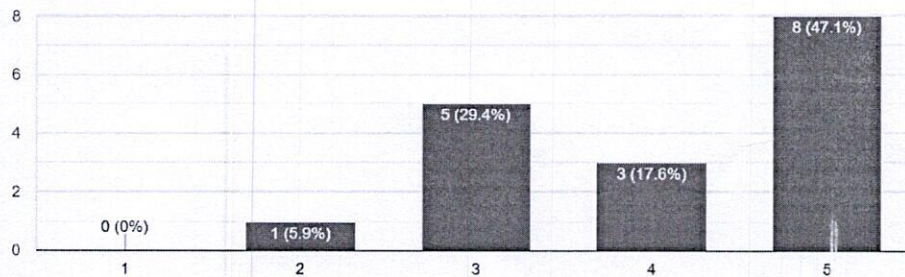
Out of 17 responses received, 48% of students feel that they were able to file income tax returns online, whereas only 30% of the population is neutral about it.

111.   COURSE CONTENT:
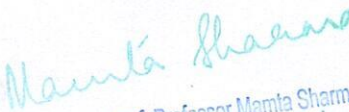
UNITS	WEIGHTAGE	COMPREHENSION AND KNOWLEDGE	ANALYSIS AND APPLICATION
Understanding the concept of residential status	20%	√	√
Calculation of tax under the heads Salaries and House Property	20%	√	√
Calculation of tax under the heads Capital gains, income from other sources and profit & gains from business & profession	20%	√	√
Understanding the concepts of agricultural income, clubbing of income, setting off and carrying forward of losses	20%	√	√
Filing of I.T.R. online	20%	√	√

1.   Program Outcome according to Bloom's Taxonomy

Course/ Name of the Paper		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
	CO1	√	√	√	√	√	√
	CO2	√					
	CO3	√					

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	CO4	√					√	√
	CO5 .	√			√	√		

Note: details of PO1 and PO6 is explained at the end.

2. **How paper in the course helped to become technologically updated and made aware?**

The students are able to file their I.T.R. & II online after having studied the paper, since it is a major part of the course curriculum.

3. **Average attendance of students in the Course?**

What percentage of classes of the subject have you attended
17 responses
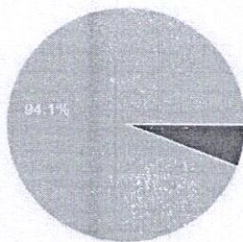
- Less than 50%
- 50% - 67%
- Above 67%

94.1%

4. **Different pedagogical and Peer Learning used for Course Outcome**
   ❖ Students were taught about various provisions of taxation through practical exercises, case study discussions and power point presentations.

According to the course exit survey form, nearly 94% of the students have attended more than 67% of the classes, whereas 6% have attended less than 50% classes.

5. **Community Outreach Initiatives and Field Visits**

Outreach Initiatives	Outreach activities such as presentations, workshops, you tube videos etc. were provided.
Field Visits	Industrial visits are organized each year for students by Department of Commerce.
Workshop	Various workshops/webinars etc. were organized.
Seminar/Webinar	Students are motivated to attend all the seminars/webinars/special lectures organised for their holistic development.
Practical Excercises	Students are taught how to file ITR form 2 online.
Group Activities	Group presentations and assignments were given to the students.

6. **Research, Technology Skills, and Project-based Learning Developed in Students**

RESEARCH SKILLS	TECHNOLOGICAL SKILL	PROJECT-BASED LEARNING

48

Students are able to solve case studies related to income tax	Students are able to file Income tax returns online		

7. **Skill, Knowledge and value-added after the Course**

Analytical Competency	√			
Problem-solving competence	√			
Leadership	√			
Time management	√			
Team Work/ Collaboration Skills	√			
Communication Competence	√			
IT Skill	√			
Critical Thinking	√			
Entrepreneurial/ Job	√			
Any Other, Specify				
Overall Development after Course				

8. **Employment and Placement Opportunities after Course Completion**
The course equips students to find placement in banking and financial institution.

9. **Overall Analysis**
(Course learning outcomes based on learning outcomes mentioned in the beginning of each course)

1. Out of 17 responses received, 70% of students feel that they were able to categorise assesses on the basis of residential status.

2. Out of 17 responses received, 59% of students feel that they were able to categorise and compute under head "salaries" and "house property".

3. Out of 17 responses received, 59% of students feel that they were able to categorise and compute under head "profits & gains from business and profession" , " capital gains" and "income from other sources".

4. Out of 17 responses received, 71% of students feel that they were able understand the concepts of set off, carry forward of losses , clubbing of income and various deductions.

5. Out of 17 responses received, 48% of students feel that they were able to file income tax returns online, whereas only 30% of the population is neutral about it.

10. **Action Taken Report**
1. The course enables learners to understand the importance of income tax laws and their application in organisations.
2. Interactive class room sessions with the help of power point presentations, case discussions and group discussions were held to ensure active participation and continuous learning.
3. Case Studies were discussed, so that the students can relate the theory with the actual business situations.
4. Students are made to file online income tax returns through excel utility software.

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5. **Mentor and Mentee for Overall Course Outcome**
   Mentor: Dr. Parul Chopra
   Mentees: 19 students of B.C.H. Sem III

6. **Does the Outcome support the Program Goals?**
Yes

7. **Does the outcome describe what the program intends for students to know (Cognitive), think (Affective, Attitudinal), or (Behavioural, Performance)?**

Yes

8. **Do you have or can you create an activity to enable students to learn and demonstrate the desired outcome?**

We taught the students through adoption of case study approach.

9. **Can the results from assessing this outcome be used to make decisions on how to improve the program?**

Yes _____√_____ No_____

10. **Extra Remarks and Students Feedback**

11. **Attach the Students List of the Course**

S.NO	Course	Roll No.	Name	Email ID
1	BCOM Hons. Sem 3	2006031	Vanshika goyal	vanshikagoel193@gmail.com
2	BCOM Hons. Sem 3	2006069	Sneha Kumar	sneha.k0818@gmail.com
3	BCOM Hons. Sem 3	2006048	Tannu Singh	tannusingh5031@gmail.com

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4	BCOM Hons. Sem 3	2006141	Snehal Jain	snehaljain2602@gmail.com
5	BCOM Hons. Sem 3	2006119	Ashmita	ashmitafoundation360@gmail.com
6	BCOM Hons. Sem 3	2006137	Priyanka	soniyarawat127@gmail.com
7	BCOM Hons. Sem 3	2006097	Kashish Arora	siya.kashish.arora@gmail.com
8	BCOM Hons. Sem 3	2006088	Taniya Tyagi	taniyatyagi0123@gmail.com
9	BCOM Hons. Sem 3	2006060	Vyoma Karana	vyomakarana@gmail.com
10	BCOM Hons. Sem 3	2006011	Himanshi	Mail2himanshidabas@gmail.com
11	BCOM Hons. Sem 3	2006117	Swati	swatiswati2045@gmail.com
12	BCOM Hons. Sem 3	2006001	Isha	garg.isha512@gmail.com
13	BCOM Hons. Sem 3	2006027	Aita Pranavi	pranavikuti318@gmail.com
14	BCOM Hons. Sem 3	2006143	Pooja Ranjan	poojaranjan814@gmail.com
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16	BCOM Hons. Sem 3	2006072	Manasvi Chaudhary	manasvichaudhary1029@gmail.com
17	BCOM Hons. Sem 3	2006038	Laxmi	Laxmi9205949279@gmail.com
18	BCOM Hons. Sem 3	2006138	Sakshi Bardia	sakshibardia02@gmail.com
19	BCOM Hons. Sem 3	2006136	Nishita Singh	nish.singh0312@gmail.com

Note:

PO1- I feel the program has helped to develop skills and attitudes needed for critical thinking and adopting a comprehension-solving approach.

PO2- The teaching-learning pedagogies used in the program have made me capable enough to deliver and communicate information effectively with a mark.

PO3- The program has helped me to inculcate the qualities to teamwork, cooperation and Solidarity.

PO4- The program has made me capable of comprehending international frameworks keeping in view research aspects in consideration.

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PO5- The program has trained me to check unethical behaviour, falsification and manipulation of information in order to avoid debacles which can be seen rising persistently over the period of time.

PO6- I feel my mental horizon has broadened due to understanding of the intricacies of the paper.

NAME OF THE TEACHER:DR. PARUL CHOPRA

DATE: 5th DEC, 2022

ADITI MAHAVIDYALAYA
University of Delhi

ANALYSIS FOR OUTCOME-BASED EDUCATION
(2020-2023)

DEPARTMENT: COMMERCE

COURSE/NAME OF THE PAPER: BCH 3.1: HUMAN RESOURCE MANAGEMENT

COURSE CODE: 22411301

CREDITS: 6

SEMESTER: Sem-III

NO. OF TOTAL STUDENTS: 19

PERCENTAGE OF STUDENTS PASSED:100%

STUDENTS WITH A+:

112.   **SYLLABUS:**
Unit I: Introduction
Meaning, importance and scope of HRM; Evolution of HRM; functions, status and competencies of HR manager; Human Resource Planning - quantitative and qualitative dimensions; Job analysis—job description and job specification; HR Policies.
Unit II: Recruitment, Selection & Development

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Recruitment, selection, placement, induction, and socialization – an overview; Developing Human Resources; Training – need, types, and evaluation; Role specific and competency-based training.

Unit III: Performance Appraisal
Performance appraisal- nature and objectives, methods of performance appraisal, potential appraisal & employee counselling; Job changes—transfers and promotions; HR audit.

Unit IV: Compensation
Job evaluation; Compensation—concept and policies, base and supplementary compensation, performance linked compensation—individual, group, and organisation level.

Unit V: Employee Maintenance and Emerging Issues in HRM
Employee health and safety, employee welfare, social security (excluding legal provisions); Grievance handling and redressal; Industrial disputes and settlement machinery; Emerging issues and challenges of HRM— employee empowerment, downsizing, work- life balance, use of technology in HRM functions; e-HRM, green-HRM, outsourcing HRM, ethics in HRM (surveillance vs. privacy)

113.   LEARNING OBJECTIVES:

Course Objective:
The objective of this course is to enable learners to understand the importance of human resources and their effective management in organisations.

Course Learning Outcomes:
CO1: understand basic nature and importance of human resource management.
CO2: analyze the current theory and practice of recruitment and selection.
CO3: realize the importance of performance management system in enhancing employee performance.
CO4: recommend actions based on results of the compensation analysis and design compensation schemes that are cost effective, that increase productivity of the workforce, and comply with the legal framework.
CO5: understand role of modern HRM in meeting challenges of changing business environment.

114.   LEARNING OUTCOMES FROM ALL THE OBJECTIVES WITH STUDENTS' RESPONSES.
(Like, Strongly Agree, Agree, Neutral, Disagree, Strongly Disagree)

The course helps to understand basic nature and importance of human resource management.
19 responses
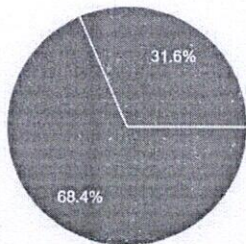
- Strongly Agree
- Agree
- Neutral
- Disagree
- Strongly Disagree

31.6%
68.4%

The course helps in analyzing the current theory and practice of recruitment and selection.

19 responses

- Strongly Agree
- Agree
- Neutral
- Disagree
- Strongly Disagree

15.8%

78.9%
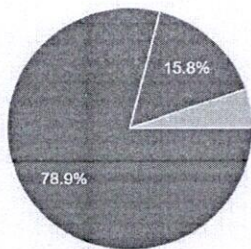
The course is useful in realizing the importance of performance management system in enhancing employee performance.

19 responses
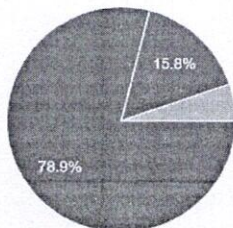
- Strongly Agree
- Agree
- Neutral
- Disagree
- Strongly Disagree

15.8%

78.9%

The course is helpful in recommending actions based on results of the compensation analysis and design compensation schemes that are cost effect... workforce, and comply with the legal framework.

19 responses
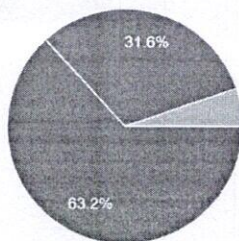
- Strongly Agree
- Agree
- Neutral
- Disagree
- Strongly Disagree

31.6%

63.2%

54

The course gives an understanding of the role of the modern HRM in meeting challenges of changing business environment.

19 responses

- Strongly Agree
- Agree
- Neutral
- Disagree
- Strongly Disagree

31.6%

68.4%
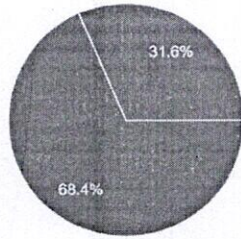
115.   COURSE CONTENT:

UNITS	WEIGHTAGE	COMPREHENSION AND KNOWLEDGE	ANALYSIS AND APPLICATION
Unit I: Introduction	20%	✓	✓
Unit II: Recruitment, Selection & Development	20%	✓	✓
Unit III: Performance Appraisal	20%	✓	✓
Unit IV: Compensation	20%	✓	✓
Unit V: Employee Maintenance and Emerging Issues in HRM	20%	✓	✓

116.   Program Outcome according to Bloom's Taxonomy

Course		PSO 1	PSO2	PSO 3	PSO4	PSO5	PSO6
Sem 3 Human Resource Management	CO1	✓	✓	✓		✓	✓
	CO2	✓	✓	✓	✓	✓	✓
	CO3	✓	✓	✓	✓	✓	✓
	CO4	✓	✓	✓	✓	✓	✓
	CO5	✓	✓	✓	✓	✓	✓

117. **How paper in the course helped to become technologically updated and made aware?**
The students were given projects related to their curriculum and they were asked to give presentations by using MS word or power point. The students also used various applications and software to present their findings and results.

118. **Average attendance of students in the Course?**
- Less than 67 percentage
- 68-80 percentage
- 80-95 percentage

What percentage of classes of this course have you attended?
19 responses

- Less than 50%
- 50-67%
- 67% and above

89.5%
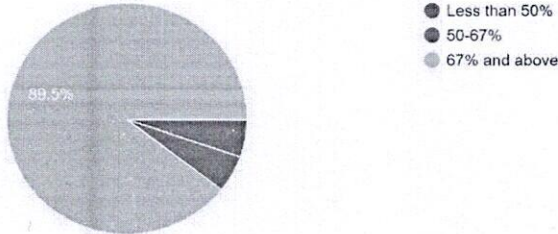
119. **Different pedagogical and Peer Learning used for Course Outcome**

- Interactive class room sessions with the help of power point presentations, case discussions and group discussions to ensure active participation and continuous learning
- There shall be 6 credit hours (5 lectures and one tutorial per batch).

120. **Community Outreach Initiatives and Field Visits**

Outreach Initiatives	Outreach activities such as presentations, workshops, you tube videos etc. were provided.
Field Visits	Industrial visits are organized each year for students by Department of Commerce.
Workshop	Various workshops/webinars etc. were organized.
Seminar/Webinar	Students are motivated to attend all the seminars/webinars/special lectures organised for their holistic development.
Practical Exercises	Case Studies are provided and discussed with the students.
Group Activities	Group presentations and assignments were given to the students.

121. **Research, Technology Skills, and Project-based Learning Developed in Students**

RESEARCH SKILLS	TECHNOLOGICAL SKILL	PROJECT-BASED LEARNING
The students were asked to explore the various human resource management activities like job profile, recruitment and selection practices, compensation practices followed by various companies. It helped them in relating their theoretical knowledge with the actual practices followed in the corporate sector.	The students were asked to make projects and give the presentation by using PPT to showcase their findings.	The students were assigned the projects related to their course and were asked to take the information and data from the websites and annual reports of the companies.

122. **Skill, Knowledge and value-added after the Course**

Analytical Competency	✔			
Problem-solving competence	✔			
Leadership	✔			
Time management	✔			
Team Work/ Collaboration Skills	✔			
Communication Competence	✔			
IT Skill	✔			
Critical Thinking	✔			
Entrepreneurial/ Job	✔			
Any Other, Specify				
Overall Development after Course	✔			

123. **Employment and Placement Opportunities after Course Completion**

After completing this course, the students can become HR manager or provide the HR consultancy services etc.

124. **Overall Analysis**

(Course learning outcomes based on learning outcomes mentioned in the beginning of each course)

1. 68.4% of students have got clarity on the basic nature and importance of human resource management.

2. 78.9% of students were able to analyse the current theory and practice of recruitment and selection.

3. The course is considered as useful in realizing the importance of performance management system in enhancing employee performance by 78.9% of the students.

4. 94.8% of the students were of the opinion (Strongly agree and agree) that the course is helpful in recommending actions based on results of the compensation analysis and almost all the students were in favour of this statement that the course gives an understanding of the role of the modern HRM in meeting challenges of changing business environment.

125. **Action Taken Report**

5. The course enables learners to understand the importance of human resources and their effective management in organisations.
6. Interactive class room sessions with the help of power point presentations, case discussions and group discussions were held to ensure active participation and continuous learning.
7. Case Studies were discussed, so that the students can relate the theory with the actual business situations.
8. Examples from the actual business world were taken to provide a real-life example of human resource management like recruitment, selection, training and development. The special tutorial classes were organized to clarify the doubts of slow learners.

126. **Mentor and Mentee for Overall Course Outcome**

Mentor- Dr. Nitu Rana Dabas
Mentee-B.Com. Hons. Sem-3 Students

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127. **Does the Outcome support the Program Goals?**
Yes
No

YES

128. **Does the outcome describe what the program intends for students to know (Cognitive), think (Affective, Attitudinal), or (Behavioural, Performance)?**

YES

129. **Do you have or can you create an activity to enable students to learn and demonstrate the desired outcome?**

YES

130. **Can the results from assessing this outcome be used to make decisions on how to improve the program?**

Yes _____ No_____

131. **Extra Remarks and Students Feedback**
Case studies should be provided on college website
More national and international workshop and seminars can be organised to update latest HRM Practices.

132. **Attach the Students List of the Course**

S.NO	Course	Roll No.	Name	Email ID
1	BCOM Hons. Sem 3	2006031	Vanshika goyal	vanshikagoel193@gmail.com
2	BCOM Hons. Sem 3	2006069	Sneha Kumar	sneha.k0818@gmail.com
3	BCOM Hons. Sem 3	2006048	Tannu Singh	tannusingh5031@gmail.com
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6	BCOM Hons. Sem 3	2006137	Priyanka	soniyarawat127@gmail.com
7	BCOM Hons. Sem 3	2006097	Kashish Arora	siya.kashish.arora@gmail.com
8	BCOM Hons.	2006088	Taniya Tyagi	taniyatyagi0123@gmail.com

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	Sem 3			
9	BCOM Hons. Sem 3	2006060	Vyoma Karana	vyomakarana@gmail.com
10	BCOM Hons. Sem 3	2006011	Himanshi	Mail2himanshidabas@gmail.com
11	BCOM Hons. Sem 3	2006117	Swati	swatiswati2045@gmail.com
12	BCOM Hons. Sem 3	2006001	Isha	garg.isha512@gmail.com
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18	BCOM Hons. Sem 3	2006138	Sakshi Bardia	sakshibardia02@gmail.com
19	BCOM Hons. Sem 3	2006136	Nishita Singh	nish.singh0312@gmail.com

Note:

PO1- I feel the program has helped to develop skills and attitudes needed for critical thinking and adopting a comprehension-solving approach.

PO2- The teaching-learning pedagogies used in the program have made me capable enough to deliver and communicate information effectively with a mark.

PO3- The program has helped me to inculcate the qualities to teamwork, cooperation and Solidarity.

PO4- The program has made me capable of comprehending international frameworks keeping in view research aspects in consideration.

PO5- The program has trained me to check unethical behaviour, falsification and manipulation of information in order to avoid debacles which can be seen rising persistently over the period of time.

PO6- I feel my mental horizon has broadened due to understanding of the intricacies of the paper.

NAME OF THE TEACHER: Dr. Nitu Rana Dabas

DATE: 05.12.2022

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ADITI MAHAVIDYALAYA
University of Delhi

ANALYSIS OF OUTCOME-BASED EDUCATION

(2019-2022)

DEPARTMENT:	COMMERCE
COURSE/NAME OF THE PAPER:	Paper BCH 4.1: COST ACCOUNTING
COURSE CODE:	Unique Paper Code (UPC) :
CREDITS:	6
SEMESTER:	SEM - 4
NO. OF TOTAL STUDENTS:	19
PERCENTAGE OF STUDENTS PASSED:	100%

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133.   SYLLABUS:

Course Contents

Unit 1: Introduction
Meaning, scope, objectives and advantages of cost accounting; Difference between financial and cost accounting. Cost concepts and classifications, Overview of elements of cost and Cost sheet. Role of a cost accountant in an organisation. Introduction to Cost Accounting Standards & CostAccounting Records and Audit Rules

Unit II: Elements of Cost: Material and Labour
(a)Materials: Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Inventory systems, Methods of pricing of materials issues —FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost; Physical Verification, Accounting treatment and control of losses— Wastage, scrap, spoilage and defectives.
(b) Labour: Accounting and Control of labour cost. Time-keeping and time-booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and Incentive schemes- Halsey, Rowan, Taylor's differential piece wage.

Unit III: Elements of Cost: Overheads
Classification, allocation, apportionment and absorption of overheads, under- and over-Absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on Capital, packing expenses, bad debts, research and development expenses. Activity based costing.

Unit IV: Methods of Costing
Unit costing, Job costing, Contract costing, Process costing (including process losses, valuation of work-in-progress, joint and by-products). Service costing (only transport).

Unit V: Cost Accounting Book-Keeping System
Integral and non-integral systems; Reconciliation of cost accounting records with financial Accounts.

134.   LEARNING OBJECTIVES:
To provide an in-depth study of the cost accounting principles for identification, classification and analysis of cost components and cost ascertainment in different industries using various costing methods.

Course Learning Outcomes

After completing the course, the student shall be able to:
CO1: understand thoroughly the conceptual framework of Cost Accounting; identification of differences between different financial and cost accounting; cost concepts and elements of cost; preparation of cost sheet.
CO2: understand the accounting and control of material and labour cost.
CO3: develop ability to understand classification, allocation, apportionment and absorption of overheads in cost determination; under and over absorption of overheads; treatment of

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various item of overheads.

CO4: develop ability to calculate the cost of products, jobs, contracts, processes and services after understanding the basic concepts and processes involved in them.

CO5: understand cost accounting book keeping systems and reconciliation of cost and financial account profits.

135.   LEARNING OUTCOMES FROM ALL THE OBJECTIVES WITH STUDENTS' RESPONSES.

(Like, Strongly Agree, Agree, Neutral, Disagree, Strongly Disagree)

1. Does the course make you able to understand thoroughly the conceptual framework of Cost Accounting; identification of differences between different financial and cost accounting; cost concepts and elements of cost; preparation of cost sheet?

19 responses

- Strongly agree
- Agree
- Neutral
- Disagree
- Strongly Disagree
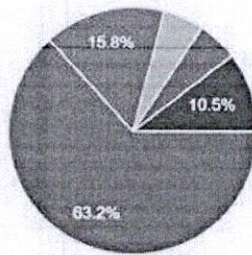
2. Does the course make you able to understand the accounting and control of material and labour cost?

19 responses
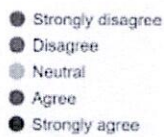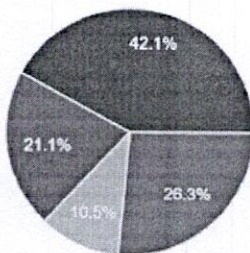
- Strongly disagree
- Disagree
- Neutral
- Agree
- Strongly agree

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3. Does the course make you able to develop ability to understand classification, allocation, apportionment and absorption of overheads in cost determination; under and over absorption of overheads; treatment of various item of overheads?

19 responses

26.3%

10.5%

57.9%
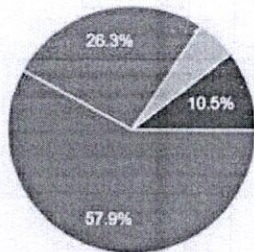
- Strongly agree
- Agree
- Neutral
- Disagree
- Strongly Disagree

4. Does the course make you able to develop ability to calculate the cost of products, jobs, contracts, processes and services after understanding the basic concepts and processes involved in them?
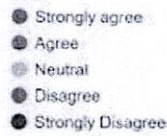
19 responses

15.8%

10.5%

68.4%
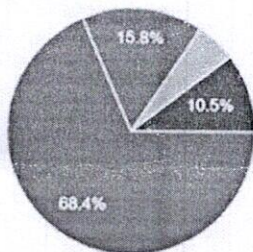
- Strongly Agree
- Agree
- Neutral
- Disagree
- Strongly Disagree

5. Does the course make you able to understand cost accounting book keeping systems and reconciliation of cost and financial account profits??

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63
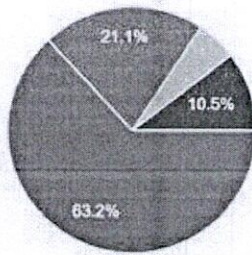
- Strongly Agree
- Agree
- Neutral
- Disagree
- Strongly Disagree

136. **COURSE CONTENT:**

UNITS	WEIGHTAGE	COMPREHENSION AND KNOWLEDGE	ANALYSIS AND APPLICATION
Unit1: Introduction	20%	✓	✓
Unit 2: Elements of cost : Material & labour	20%	✓	✓
Unit 3: Elements of Cost: Overheads	20%	✓	✓
Unit 4: : Methods of Costing	20%	✓	✓
Unit 5: Cost Accounting Book-Keeping System	20%	✓	✓

137. **Program Outcome according to Bloom's Taxonomy**

Course		PSO 1	PSO2	PSO 3	PSO4	PSO5	PSO6
Sem 4 COST ACCOUNTING	CO1	✓	✓	✓	✓	✓	✓
	CO2	✓	✓		✓	✓	✓
	CO3	✓	✓		✓	✓	✓
	CO4	✓		✓	✓	✓	✓
	CO5	✓	✓		✓		✓

64

Note: details of PO1 and PO6 is explained at the end.

138. **How paper in the course helped to become technologically updated and made aware?**

To provide an in-depth study of the cost accounting principles for identification, classification and analysis of cost components and cost ascertainment in different industries using various costing methods

139. **Average attendance of students in the Course?**
- Less than 67 percentage
- 68-80 percentage
- 80-95 percentage

What percentage of classes of this course have you attended ?
19 responses

- Less than 50%
- 50-67%
- 67% and above

80.5%

10.5%
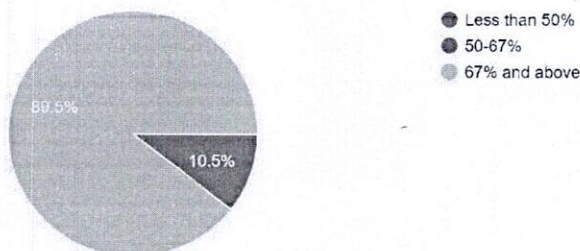
140. **Different pedagogical and Peer Learning used for Course Outcome**

- The course would involve lectures supported by group discussion, real life projects, open ended projects.

- There shall be 5 credit hours (4 lectures) and 1 credit hour (Tutorial) per batch.

141. **Community Outreach Initiatives and Field Visits**

Outreach Initiatives	Outreach activities such as presentations, workshops, you tube videos and lab visits, etc. are prepared.
Field Visits	Industrial visit are organized each year for students by Department of commerce.
Workshop	Workshop on recent topics are organized every year.
Seminar/Webinar	Students are motivated to participate and use IT tools to make presentation and to present their documents effectively and efficiently.
Practical Excercises	
Group Activities	Group presentations and assignments are given to the students.

142. **Research, Technology Skills, and Project-based Learning Developed in Students**

RESEARCH SKILLS	TECHNOLOGICAL SKILL	PROJECT-BASED LEARNING
Research skills are **the ability to find an answer to a**	Technology skills — also called technical skills — are your	*Project Based Learning* is a teaching method in which

question or a solution to a problem. They include your ability to gather information about a topic, review that information and analyse and interpret the details in a way to support a solution.	ability to use computer-based technology to complete different tasks.	students learn by actively engaging in real-world and personally meaningful projects.
This course helps and equipped students with such skills.		Project Based Learning is done collaboratively and within groups of students, using a variety of employability skills such as **critical thinking, communication, and creativity**.

143.   **Skill, Knowledge and value-added after the Course**

Analytical Competency	✔			
Problem-solving competence	✔			
Leadership		✔		
Time management		✔		
Team Work/ Collaboration Skills	✔			
Communication Competence	✔			
IT Skill	✔			
Critical Thinking	✔			
Entrepreneurial/ Job	✔			
Any Other, Specify				
Overall Development after Course	✔			

144.   **Employment and Placement Opportunities after Course Completion**

After completing this course some *careers* you can pursue your career as cost accountant and management accountant.

145.   **Overall Analysis**
(Course learning outcomes based on learning outcomes mentioned in the beginning of each course)

1.79% of students understand thoroughly the conceptual framework of Cost Accounting; identification of differences between different financial and cost accounting; cost concepts and elements of cost; preparation of cost sheet.
 2.63.2 % of students are able to understand the accounting and control of material and labour cost.
3.84.2% of students are able to develop ability to understand classification, allocation, apportionment and absorption of overheads in cost determination; under and over absorption of overheads; treatment of various item of overheads.
4.84% of students are able to develop ability to calculate the cost of products, jobs, contracts, processes and services after understanding the basic concepts and processes involved in them.
 5.84% of students are able to understand cost accounting book keeping systems and reconciliation of cost and financial account profits.

146.   **Action Taken Report**

1. The course makes us understand the various concepts and terminologies used in cost accounting and are aware of the recent developments in the fast changing business world. The special tutorial will be organized to clarify the doubts of slow learners.

147.   **Mentor and Mentee for Overall Course Outcome**

Mentor- Prof. Hema Gupta
Mentee – BCOM Hons. Sem4 students

148.   **Does the Outcome support the Program Goals?**
    Yes
    No

    YES

149.   **Does the outcome describe what the program intends for students to know (Cognitive), think (Affective, Attitudinal), or (Behavioural, Performance)?**

    YES

150.   **Do you have or can you create an activity to enable students to learn and demonstrate the desired outcome?**

    YES

151.   **Can the results from assessing this outcome be used to make decisions on how to improve the program?**

    Yes _____ No_____

    YES

152.   **Extra Remarks and Students Feedbac**
    • More national and international workshop and seminars can be organised to update latest IT skills.

153.   **Attach the Students List of the Course**

S.NO	Course	Roll No.	Name	Email ID
1	BCOM Hons. Sem 4	2006031	Vanshika goyal	vanshikagoel193@gmail.com
2	BCOM Hons. Sem 4	2006069	Sneha Kumar	sneha.k0818@gmail.com
3	BCOM Hons. Sem 4	2006048	Tannu Singh	tannusingh5031@gmail.com
4	BCOM Hons. Sem 4	2006141	Snehal Jain	snehaljain2602@gmail.com

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5	BCOM Hons. Sem 4	2006119	Ashmita	ashmitafoundation360@gmail.com
6	BCOM Hons. Sem 4	2006137	Priyanka	soniyarawat127@gmail.com
7	BCOM Hons. Sem 4	2006097	Kashish Arora	siya.kashish.arora@gmail.com
8	BCOM Hons. Sem 4	2006088	Taniya Tyagi	taniyatyagi0123@gmail.com
9	BCOM Hons. Sem 4	2006060	Vyoma Karana	vyomakarana@gmail.com
10	BCOM Hons. Sem 4	2006011	Himanshi	Mail2himanshidabas@gmail.com
11	BCOM Hons. Sem 4	2006117	Swati	swatiswati2045@gmail.com
12	BCOM Hons. Sem 4	2006001	Isha	garg.isha512@gmail.com
13	BCOM Hons. Sem 4	2006027	Aita Pranavi	pranavikuti318@gmail.com
14	BCOM Hons. Sem 4	2006143	Pooja Ranjan	poojaranjan814@gmail.com
15	BCOM Hons. Sem 4	2006151	Preeti Raj	preetiraj734@gmail.com
16	BCOM Hons. Sem 4	2006072	Manasvi Chaudhary	manasvichaudhary1029@gmail.com
17	BCOM Hons. Sem 4	2006038	Laxmi	Laxmi9205949279@gmail.com
18	BCOM Hons. Sem 4	2006138	Sakshi Bardia	sakshibardia02@gmail.com
19	BCOM Hons. Sem 4	2006136	Nishita Singh	nish.singh0312@gmail.com

te:

PSO 1: The program has equipped the students with the knowledge, skills and attitude to meet the challenges of the modern-day business organizations.

PSO 2: The program has helped to understand various systems, policy framework and strategies needed to administer the rapid changes in an organization's globally-oriented environment.

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PSO 3: The program has inculcated attitudes and character that will help to evolve into sensitive and technologically sound future business leaders rather than managers enhancing employability options.

PSO 4: The program made the students capable of using modern ways and means of dealing with issues arising in the dynamic business world and tackling the resistances.

PSO 5: The curriculum has helped in instilling learnability for upskilling and reskilling even in later part of life.

PSO 6: The program has been designed to promote understanding of the issues confronting the business world and the economy as a whole.

NAME OF THE TEACHER – **Prof. Hema Gupta**

DATE: 2. 12.2022

COURSE OUTCOME DATA FILE

FOR B.C.H. SEM V & VI

ANALYSIS OF OUTCOME-BASED EDUCATION
(Batch: 2019-2022)

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ADITI MAHAVIDYALAYA
University of Delhi

ANALYSIS OF OUTCOME-BASED EDUCATION
(2019-2022) B COM(H)

DEPARTMENT:	COMMERCE
COURSE/NAME OF THE PAPER:	: Financial Management
COURSE CODE:	Unique Paper Code (UPC): 22411503
CREDITS:	6
SEMESTER:	SEM - 5
NO. OF TOTAL STUDENTS:	29
PERCENTAGE OF STUDENTS PASSED:	100%
STUDENTS WITH A+:	

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154.   **SYLLABUS:**

Unit I: Introduction
Nature, scope and objectives of financial management, Time value of money, Risk and Return.

Unit II: Capital Budgeting
The Capital Budgeting Process, Cash Flow Estimation, Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return(IRR), Profitability Index, Capital budgeting under Risk & Uncertainty-Certainty Equivalent Approachand Risk-Adjusted Discount Rate Method.

Unit III: Cost of Capital and Financing Decision
Sources of long-term financing, Estimation of components of cost of capital, Method for calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital. Capital Structure- Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating, Financial and Combined Leverage. EBIT-EPS Analysis. Determinants of Capital Structure.

Unit IV: Dividend Decision

Theories for relevance and irrelevance of dividend decision for corporate valuation- Walter's Model, Gordon's Model, MM Approach, Forms of dividend payment, types of dividend policies and Determinants of Dividend policy.

Unit V: Working Capital Decision

Concepts of Working Capital, Operating & Cash Cycles, Risk-return Trade off, sources of short-term finance, working capital estimation, cash management, an overview of receivablesmanagement andInventory management

155.   **LEARNING OBJECTIVES:**

To familiarize the students with the principles and practice of financial management

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1 - explain the nature and scope of financial management as well as time value of money and risk return trade off

CO2 – analyze capital budgeting process and capital budgeting techniques

CO3 - estimate various capital structure theories and factors affecting capital structure decisions in a firm

CO4 - critically examine various theories of dividend and factors affecting dividend policy

CO5 - evaluate working capital requirement.

156.   **LEARNING OUTCOMES FROM ALL THE OBJECTIVES WITH STUDENTS' RESPONSES.**

(Like, Strongly Agree, Agree, Neutral, Disagree, Strongly Disagree)

Does the course explains the nature and scope of financial management as well as time value for money?

26 responses
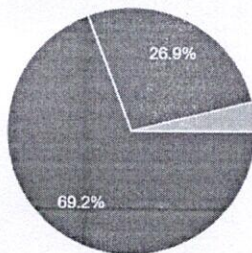
- Strongly agree
- Agree
- Neutral
- Disagree
- Strongly Disagree

26.9%

69.2%

71

Does the course analyze the capital budgeting process and capital budgeting techniques?

26 responses

- Strongly agree
- Agree
- Neutral
- Disagree
- Strongly Disagree

34.6%

61.5%

Does the course helps in estimating the capital structure theories and factors affecting capital structure decisions?

26 responses

- Strongly agree
- Agree
- Neutral
- Disagree
- Strongly Disagree

19.2%

15.4%

65.4%
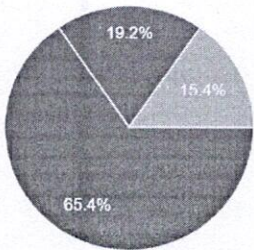
Does this course critically examine various theories of dividend and factors affecting dividend policy?

26 responses
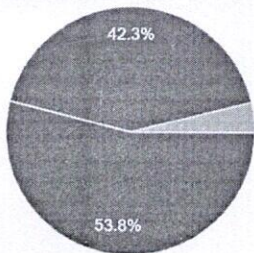
- Strongly agree
- Agree
- Neutral
- Disagree
- Strongly Disagree

42.3%

53.8%

72

Does this course helps in evaluating working capital requirements?

26 responses

- Strongly agree
- Agree
- Neutral
- Disagree
- Strongly Disagree

34.6%
7.7%
57.7%
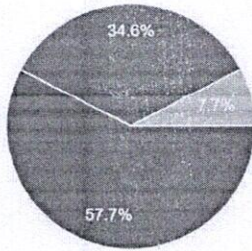
Are you able to work on the spreadsheet for doing basic calculations in finance relate to Capital Budgeting, Cost of Capital and Financing Decision?

26 responses
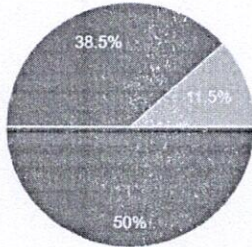
- Strongly Agree
- Agree
- Neutral
- Disagree
- Strongly disagree

38.5%
11.5%
50%

What percentage of classes of this course have you attended ?

26 responses

- Less than 50%
- 50-67%
- 67% and above

92.3%
7.7%
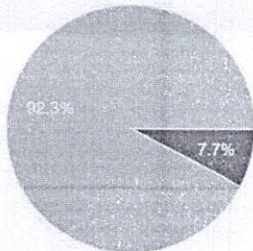
Analysis

1 All the students(96.1%%) have understood the nature,scope and time value of money.

2 They all(96.1%) also have clarity about the capital budgeting process and the techniques of capital budgeting so that they can choose best alternative (long term project) and invest in that.

3 84.6% students understood the theories of capital structure and the factors that affect capital structure decisions. All of them (96.1%%) are quite familiar and have full understanding about theories of dividend and various policies of dividend.

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4 Chapters on working capital are also understood well by 92.3% students.

5 88.5% students are able to solve practicals on capital budgeting ,cost of capital using spreadsheet.

157.   **COURSE CONTENT:**

UNITS	WEIGHTAGE	COMPREHENSION AND KNOWLEDGE	ANALYSIS AND APPLICATION
Unit1: Introduction	10%	✓	✓
Unit 2: capital budgeting	25%	✓	✓
Unit 3: cost of capital and financing decisions	30%	✓	✓
Unit 4: dividend decisions	15%	✓	✓
Unit 5: working capital decisions	20%	✓	✓

158.   **Program Outcome according to Bloom's Taxonomy**

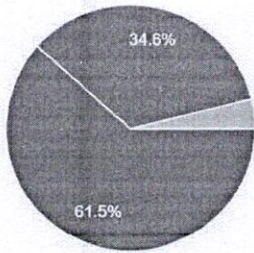| 159. Course		PSO 1	PSO2	PSO 3	PSO4	PSO5	PSO6
Sem 5 Financial Management	CO1	✓		✓	✓	✓	✓
	CO2	✓	✓	✓	✓	✓	✓
	CO3	✓	✓	✓	✓	✓	✓
	CO4	✓		✓	✓	✓	✓

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	CO5	✓	✓	✓	✓	✓	✓

Note: details of PO1 and PO6 is explained at the end.

160. **How paper in the course helped to become technologically updated and made aware?**

The students will work on spread sheet for doing the basic calculations ion capital budgeting and cost of capital. Practical labs may be conducted for better understanding of the concepts.

161. **Average attendance of students in the Course?**
- Less than 67 percentage
- 68-80 percentage
- 80-95 percentage

**162.** **Different pedagogical and Peer Learning used for Course Outcome**

- The course would involve lectures supported by group discussion, real life projects, open ended projects and hands-on-practice in computer labs.

- There shall be 4 credit hours (4 lectures) ,1 credit hour (2practical lab periods) per batch per week and 1 credit hour for tutorial(per group).

163. **Community Outreach Initiatives and Field Visits**

Outreach Initiatives	Outreach activities such as presentations, workshops, you tube videos and lab visits, etc. are prepared.
Field Visits	Industrial visit are organized each year for students by Department of commerce.
Workshop	Workshops on financial literacy,career in finance,stock markets, Excel were conducted to provide better knowledge of subject in real world.
Seminar/Webinar	Students are motivated to participate and use IT tools to make presentation and to present their documents effectively and efficiently.
Practical Exercises	Lab classes are taking place in computer lab of the college to give hand on practices to students after each practical.
Group Activities	Group presentations and assignments are given to the students.

164. **Research, Technology Skills, and Project-based Learning Developed in Students**

RESEARCH SKILLS	TECHNOLOGICAL SKILL	PROJECT-BASED LEARNING
For their assignments and project work students need to search suitable companies listed on stock exchange and whose data is available for the	Students are assigned projects to be prepared using excel and word. They use images to be used in their project which are taken through	*Project Based Learning* is a teaching method in which students learn by actively engaging in real-world and personally meaningful

	CO5	✓	✓	✓	✓	✓	✓

Note: details of PO1 and PO6 is explained at the end.

160.   **How paper in the course helped to become technologically updated and made aware?**

The students will work on spread sheet for doing the basic calculations ion capital budgeting and cost of capital. Practical labs may be conducted for better understanding of the concepts.

161.   **Average attendance of students in the Course?**
- Less than 67 percentage
- 68-80 percentage
- 80-95 percentage

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RESEARCH SKILLS	TECHNOLOGICAL SKILL	PROJECT-BASED LEARNING
For their assignments and project work students need to search suitable companies listed on stock exchange and whose data is available for the	Students are assigned projects to be prepared using excel and word. They use images to be used in their project which are taken through	*Project Based Learning* is a teaching method in which students learn by actively engaging in real-world and personally meaningful

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period concerned . Then they have to find the suitable method of analysing the data extracted from annual reports.So they need to do lot of research work while doing their projects.	internet and various online sources available. They need to present their work in the form of PPT which again polishes their technological skills.	projects.They are given projects related to the usage of data from annual reports of companies in different industries .

165.   Skill, Knowledge and value-added after the Course

Analytical Competency	✔			
Problem-solving competence	✔			
Leadership				
Time management	✔			
Team Work/ Collaboration Skills	✔			
Communication Competence	✔			
IT Skill	✔			
Critical Thinking	✔			
Entrepreneurial/ Job	✔			
Any Other, Specify				
Overall Development after Course	✔			

166.   Employment and Placement Opportunities after Course Completion

167.   Overall Analysis

(Course learning outcomes based on learning outcomes mentioned in the beginning of each course)

168.   Action Taken Report

1 Special practical classes will be conducted for slow learners and not very tech savvy.

2 Group discussions, presentations and PPT will be assigned to students to have better understanding of various theories on capital structure and working capital.

3 From the above analysis we can see that most of the students are able to have very good knowledge about various topics.

4 Workshops and special lectures by experts will also be conducted to provide practical knowledge of the theory that they have studied.

169.   Does the Outcome support the Program Goals?

YES

17.Mentor and Mentee for Overall Course Outcome

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Mentor- Dr.Rajeev kaur
Mentee – BCOM Hons. Sem5 students

18.Does the Outcome support the Program Goals?

Yes
No

YES

19 Does the outcome describe what the program intends for students to know (Cognitive), think (Affective, Attitudinal), or (Behavioural, Performance)?
YES

20 Do you have or can you create an activity to enable students to learn and demonstrate the desired outcome?

YES

21.Can the results from assessing this outcome be used to make decisions on how to improve the program?

Yes _____ No_____

YES

22 Extra Remarks and Students Feedback

23 Attach the Students List of the Course

Name of student	E-mail ID	Program name	College Roll no.
Reena saini	reenasaini93509@gmail.com	B.com hons	1906076
Shagun Sharma	shagun.cs102@gmail.com	B.com (hons)	1906044
Riya Rawat	r.rawat0025@gmail.com	B.com honours	1906040
Bhumika Diwan	bdiwan7428779498@gmail.com	B.com(hons)	1906052
Sakshi solanki	sakshisolanki940@gmail.com	B.com(H)	1906049
Ritika	ritikalohchab3@gmail.com	B.Com (Hons)	1906062
Shreya Singh	anisha4811@gmail.com	B.com (H)	1906036
Laxmi	keshavmittal1988@gmail.com	B.com hons.	1906061
Vaishali garg	gargvaishali215@gmail.com	B.com (h)	1906002
Rishika Dubey	dwivedirishika001@gmail.com	B.Com.(Hons.)	1906077
Kajal Kumari	KAJALKRIBHAGAT2001@GMAIL.COM	Bcom hons	1906048
Anjali	anjalichawla680@gmail.com	B.com (honours)	1906056
Gunjan	Gunjankumari858895@gmail.com	b.com hons	1906078
Priyansha Gupta	priyanshagupta82@gmail.com	BCOM HONS	1906069

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Sonal Goel	sonalism9541@gmail.com	Bcom hons	1906032
Jyoti	jyoti9210117071@gmail.com	B.com honors	1906068
Poonam	22374poonam@gmail.com	Bcom.hons 3rd year	1906024

Note:

PSO 1: The program has equipped the students with the knowledge, skills and attitude to meet the challenges of the modern-day business organizations.

PSO 2: The program has helped to understand various systems, policy framework and strategies needed to administer the rapid changes in an organization's globally-oriented environment.

PSO 3: The program has inculcated attitudes and character that will help to evolve into sensitive and technologically sound future business leaders rather than managers enhancing employability options.

PSO 4: The program made the students capable of using modern ways and means of dealing with issues arising in the dynamic business world and tackling the resistances.

PSO 5: The curriculum has helped in instilling learnability for upskilling and reskilling even in later part of life.

PSO 6: The program has been designed to promote understanding of the issues confronting the business world and the economy as a whole.

NAME OF THE TEACHER – Dr.Rajeev kaur

DATE:03-12-2022

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University of Delhi

ANALYSIS OF OUTCOME-BASED EDUCATION
(Batch: 2019-2022)

DEPARTMENT: Commerce

COURSE/NAME OF THE PAPER: B Com(Hons)- Fundamental of Investments

COURSE CODE: 22417601

CREDITS: 5

SEMESTER: VI

NO. OF TOTAL STUDENTS: 12

PERCENTAGE OF STUDENTS PASSED: 100%

STUDENTS WITH A+&above: 7

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170.   **SYLLABUS:**

Unit-I: The Investment Environment
The investment decision process. Types of Investment-Commodities, Real Estate and Financial Assets. The Indian securities market, the market participants and trading of securities, security market indices, sources of financial information. Return and Risk: Concept, Calculation, Trade off between return and risk, Impact of taxes and inflation on return.

Unit-II: Bond Analysis
Bond Fundamentals, Estimating bond yields, Bond Valuation &Malkiel Theorems, bond risks and credit rating.

Unit-III: Approaches to Equity Analysis
Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, Valuation of Equity Shares using Dividend Discount model and P/E ratio model.

Unit-IV: Portfolio Analysis and Financial Derivatives
Harry Markowitz model of Portfolio Analysis and Diversification, CAPM model. Portfolio Risk and Return, Mutual Funds, overview of Financial Derivatives-Forwards, Future & Options.

Unit-V: Investor Protection
Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' education and awareness.

171.   **LEARNING OBJECTIVES:**

CO1: explain investment environment and concept of return & risk.
CO2: understand bond valuation & role of credit rating agencies.
CO3: examine equity approaches.
CO4: analyze two securities portfolio using Harry Markowitz model, Calculating portfolio risk and return, explaining CAPM and evaluating Mutual Funds and Financial derivatives.
CO5: evaluate investors protection framework

172.   **LEARNING OUTCOMES FROM ALL THE OBJECTIVES WITH STUDENTS' RESPONSES.**
(Like, Strongly Agree, Agree, Neutral, Disagree, Strongly Disagree)

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The analysis is based on the Course Exit survey of students.

The course explains investment environment and concept of return & risk.
11 responses

- Strongly Agree
- Agree
- Neutral
- Disagree
- Strongly Disagree

9.1%
90.9%

The course creates an understanding of bond valuation & role of credit rating agencies.
11 responses

- Strongly Agree
- Agree
- Neutral
- Disagree
- Strongly Disagree

9.1%
9.1%
81.8%
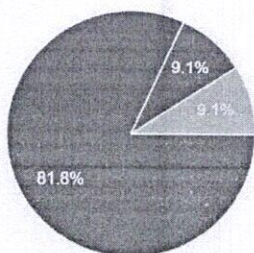
The course gives clarity on the different approaches to equity analysis.
11 responses
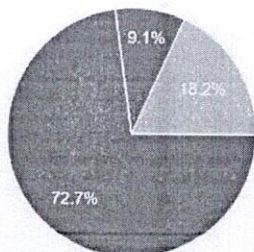
- Strongly Agree
- Agree
- Neutral
- Disagree
- Strongly Disagree

9.1%
18.2%
72.7%

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The course provides an understanding of analysis of two securities portfolio using Harry Markowitz model and Calculation of portfolio risk ...APM and Mutual Funds and Financial derivatives.

11 responses

- Strongly Agree
- Agree
- Neutral
- Disagree
- Strongly Disagree

27.3%

72.7%
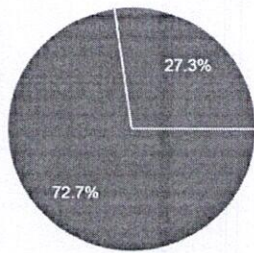
The course is helpful in the understanding of investors' protection framework

11 responses

- Strongly Agree
- Agree
- Neutral
- Disagree
- Strongly Disagree

9.1%

90.9%
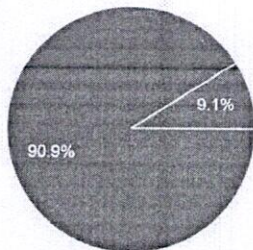
173. **COURSE CONTENT:**

UNITS	WEIGHTAGE	COMPREHENSION AND KNOWLEDGE	ANALYSIS AND APPLICATION
Unit-I: The Investment Environment	20%	✓	✓
Unit-II: Fixed Income Securities	25%	✓	✓
Unit-III: Approaches to Equity Analysis	25%	✓	✓
Unit-IV: Portfolio Analysis and Financial Derivatives	20%	✓	✓
Unit-V: Investor Protection	10%	✓	

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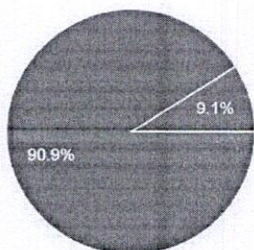Aditi Mahavidyala
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174. Program Outcome according to Bloom's Taxonomy

| Course		PSO 1	PSO2	PSO 3	PSO4	PSO5	PSO6
Sem 6 Fundamental of Investments	CO1	✓	✓		✓	✓	✓
	CO2	✓	✓		✓	✓	✓
	CO3	✓	✓	✓	✓	✓	✓
	CO4	✓			✓	✓	
	CO5	✓	✓	✓	✓	✓	✓

175. **How paper in the course helped to become technologically updated and made aware?**

The use of excel software in solving practical questions helps students to learn statistical formulas for making complex estimations. The presentations helped them to make use of computer presentational tools for effective communication.

176. **Average attendance of students in the Course?**
- Less than 67 percentage 5%
- 68-80 percentage20%
- 80-95 percentage 75%

177. **Different pedagogical and Peer Learning used for Course Outcome**
1. Flipped Class room learning process
2. Brainstorming Sessions
3. Practical Sessions using computer softwares
4. Case Study
5. Field Visits

178. **Community Outreach Initiatives and Field Visits**

Outreach Initiatives	
Field Visits	Stock Exchange and SEBI
Workshop	Practical Trading Sessions
Seminar/Webinar	Latest Development on Financial Markets and Enviornment
Practical Excercises	Practical sessions using relevant Softwares
Group Activities	Group Discussion on Corporate Cases

179. Research, Technology Skills, and Project-based Learning Developed in Students

RESEARCH SKILLS	TECHNOLOGICAL SKILL	PROJECT-BASED LEARNING	
✓	✓	✓	

180. Skill, Knowledge and value-added after the Course

Analytical Competency	✓			
Problem-solving competence	✓			
Leadership	✓			
Time management	✓			
Team Work/ Collaboration Skills	✓			
Communication Competence	✓			
IT Skill	✓			
Critical Thinking	✓			
Entrepreneurial/ Job	✓			
Any Other, Specify	✓			
Overall Development after Course	✓			

181. Employment and Placement Opportunities after Course Completion

The vast employment and placement opportunities exist in the financial services sector including financial intermediaries, insurance firms, stock broking firms, financial consultancy firms.

182. Overall Analysis

(Course learning outcomes based on learning outcomes mentioned in the beginning of each course) The overall analysis shows that

1. 99% of students have clarity on the risk and return estimation and 90% have understood the bonds as investment option.

2. 80.2 % students agree or strongly agree to the fact that the course is relevant for equity analysis.

3. The course has been useful in creating an understanding on portfolio and mutual amongst around 98% of the students.

4. The chapter on investor protection framework was understood by around 98.3% of the student.

183. Action Taken Report

1. The course helps to create an understanding of risk and return estimation and bond analysis of investments amongst the majority of students. The special tutorial classes will be organized to clarify the doubts of slow learners.
2. Special quizzes, group discussions will be conducted to provide a detailed and mathematical proof of equity analysis techniques so that there is greater clarity on the formula used.
3. CAPM and portfolio analysis helped students to evaluate the portfolio construction and its effectiveness. Practical cases will be taken to provide a real life example of portfolio management.

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184. **Mentor and Mentee for Overall Course Outcome**

The mentor and mentee sessions are organised to clarify doubts and taking special case studies beyond the text books. The special projects are also given to deepen the understanding of the concepts learned during the lectures. The discussion on the placement and employment opportunities are also organised.

185. **Does the Outcome support the Program Goals?**

Yes

186. **Does the outcome describe what the program intends for students to know (Cognitive), think (Affective, Attitudinal), or (Behavioural, Performance)?**

Yes

187. **Do you have or can you create an activity to enable students to learn and demonstrate the desired outcome?**

Yes, the quiz session and mock trading sessions are organised to test the knowledge on financial Markets.

188. **Can the results from assessing this outcome be used to make decisions on how to improve the program?**

Yes

189. **Extra Remarks and Students Feedback -**

Attach the Students List of the Course

S.NO	Course B Com(H) Sem 6	Roll No.	University Roll No	Name	Email ID
1	FOI	1906018	19002504004	VIDHI	vidhisaini111@gmail.com
2	FOI	1906024	19002504005	POONAM	22374poonam@gmail.com
3	FOI	1906042	19002504010	SARIKA SHARMA	sarika2001kishori@gmail.com
4	FOI	1906044	19002504011	SHAGUN SHARMA	shagun.cs102@gmail.com
5	FOI	1906049	19002504014	SAKSHI SOLANKI	sakshisolanki940@gmail.com
6	FOI	1906052	19002504016	BHUMIKA DIWAN	bdiwan7428779498@gmail.com
7	FOI	1906048	19002504013	KAJAL KUMARI	KAJALKRIBHAGAT2001@GMAIL.COM
8	FOI	1906071	19002504024	JYOTI VERMA	jyotiverma24092002@gmail.com
9	FOI	1906073	19002504025	Kiran	kiranyadavcom80@gmail.com
10	FOI	1906077	19002504029	RISHIKA DUBEY	dwivedirishika001@gmail.com

| 11 | FOI | 1906078 | 19002504030 | GUNJAN | gunjankumari858895@gmail.com |
| 12 | FOI | 1906079 | 19002504031 | ANJU BALA | bala82532@gmail.com |

Note:

PSO 1: The program has equipped the students with the knowledge, skills and attitude to meet the challenges of the modern-day business organizations.

PSO 2: The program has helped to understand various systems, policy framework and strategies needed to administer the rapid changes in an organization's globally-oriented environment.

PSO 3: The program has inculcated attitudes and character that will help to evolve into sensitive and technologically sound future business leaders rather than managers enhancing employability options.

PSO 4: The program made the students capable of using modern ways and means of dealing with issues arising in the dynamic business world and tackling the resistances.

PSO 5: The curriculum has helped in instilling learnability for upskilling and reskilling even in later part of life.

PSO 6 : The program has been designed to promote understanding of the issues confronting the business world and the economy as a whole.

NAME OF THE TEACHER: Prof. Bhawna Rajput

DATE: 06/12/2022.

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ADITI MAHAVIDYALAYA
University of Delhi

ANALYSIS OF OUTCOME-BASED EDUCATION
(2019-2022)

DEPARTMENT: COMMERCE

COURSE/NAME OF THE PAPER:BCH 6.1: AUDITING AND CORPORATE GOVERNANCE

COURSE CODE: 22411601

CREDITS: 6

SEMESTER: Sem-VI

NO. OF TOTAL STUDENTS: 29

PERCENTAGE OF STUDENTS PASSED:100%

STUDENTS WITH A+:

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190. **SYLLABUS:**

Unit I: Auditing

Basic Principles and Techniques of Auditing; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Role of Auditors in corporate governance; Peer review and independent review of Audit; Public Company Accounting Oversight Board (PCAOB); National Financial Reporting Authority (NFRA).

Unit II: Corporate Governance

Corporate Governance: Meaning, significance and principles, Management and corporate governance, Theories and Models of corporate governance; Board structure and independent director, board committees and their functions; shareholder activism and, proxy advisory firms., role of rating agencies Whistle blowing, Class Action.

Unit III: Major Corporate Governance Failures and International Codes

BCCI (UK), Maxwell Communication (UK), Enron (USA), World.Com (USA), Andersen, Worldwide (USA), Vivendi (France), Satyam Computer Services Ltd, Lehman Brothers, Kingfisher Airlines, PNB Heist and IL&FS Group Crisis; Common Governance Problems Noticed in various Corporate Failures; Codes and

Standards on Corporate Governance: Sir Adrian Cadbury Committee 1992 (UK), OECD Principles of Corporate Governance and Sarbanes Oxley (SOX) Act, 2002 (USA).

Unit IV: Corporate Governance Framework in India

Initiatives and reforms- Confederation of Indian Industry (CII) (1997), Kumar Mangalam Birla (1999), NR Narayana Murthy Committee (2005) and UdayKotak Committee (2017). Regulatory framework: Relevant provisions of Companies Act, 2013, SEBI: Listing Obligations and Disclosure Requirements Regulations (LODR), 2015. Corporate Governance in public sector, banking, non- banking financial institutions.

Unit V: Business Ethics and Corporate Social Responsibility (CSR)

Business Ethics and Values; Importance of Ethics; Corporate Governance and Ethics; Ethical theories; Code of Ethics and ethics committee. Concept of Corporate Social Responsibility; CSR and Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance, CSR and Corporate Philanthropy; Environmental Aspect of CSR, Models and benefits of CSR, Drivers of CSR; CSR in India

191.   LEARNING OBJECTIVES:

Course Objective:

To provide knowledge of corporate governance and auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.

Course Learning Outcome:

CO1: differentiate between different aspects of auditing especially for internal check, internal control and for overall corporate governance.

CO2: understand the concept of corporate governance in organisations and its essence for management.

CO3: provide and assimilate information leading to failure of organisation and corporate scams.

CO4: comprehend the governance framework for an organisation provided by different regulatory bodies in India and Abroad.

CO5: recognise the essence of ethics in business.

192.   LEARNING OUTCOMES FROM ALL THE OBJECTIVES WITH STUDENTS' RESPONSES.

(Like, Strongly Agree, Agree, Neutral, Disagree, Strongly Disagree)

The course helps to differentiate between different aspects of auditing especially for internal check, internal control and for overall corporate governance.
27 responses
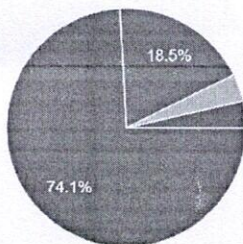
- Strongly Agree
- Agree
- Neutral
- Disagree
- Strongly Disagree

18.5%

74.1%

The course helps in understanding the concept of corporate governance in organisations and its essence for management.

27 responses

- Strongly Agree
- Agree
- Neutral
- Disagree
- Strongly Disagree

25.9%

70.4%

The course provides and assimilate information leading to failure of organisation and corporate scams.

27 responses
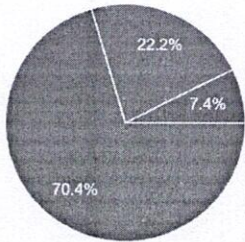
- Strongly Agree
- Agree
- Neutral
- Disagree
- Strongly Disagree

22.2%

7.4%

70.4%

The course is helpful in comprehending the governance framework for an organisation provided by different regulatory bodies in India and Abroad.

27 responses
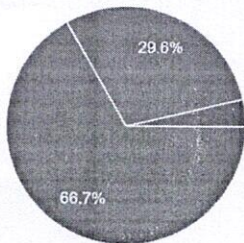
- Strongly Agree
- Agree
- Neutral
- Disagree
- Strongly Disagree

29.6%

66.7%

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The course is helpful in recognising the essence of ethics in business.
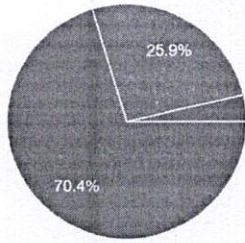27 responses

- Strongly Agree
- Agree
- Neutral
- Disagree
- Strongly Disagree

18.5%

77.8%
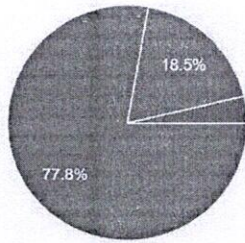
193.   **COURSE CONTENT:**

UNITS	WEIGHTAGE	COMPREHENSION AND KNOWLEDGE	ANALYSIS AND APPLICATION
Unit I: Auditing	10%	✓	✓
Unit II: Corporate Governance	20%	✓	✓
Unit III: Major Corporate Governance Failures and International Codes	30%	✓	✓
Unit IV: Corporate Governance Framework in India	20%	✓	✓
Unit V: Business Ethics and Corporate Social Responsibility (CSR)	20%	✓	✓

194.   **Program Outcome according to Bloom's Taxonomy**

Course		PSO 1	PSO2	PSO 3	PSO4	PSO5	PSO6
Sem 6 Auditing and Corporate Governance	CO1	✓	✓	✓	✓	✓	✓
	CO2	✓	✓	✓		✓	✓
	CO3	✓	✓	✓	✓	✓	✓
	CO4	✓	✓	✓	✓	✓	✓
	CO5	✓	✓	✓	✓	✓	✓

195. **How paper in the course helped to become technologically updated and made aware?**

The students were given projects related to their curriculum and they were asked to give presentations by using MS word or power point. The students also used various applications and software to present their findings and results.

196. **Average attendance of students in the Course?**
- Less than 67 percentage
- 68-80 percentage
- 80-95 percentage

What percentage of classes of this course have you attended?
27 responses

- Less than 50%
- 50-67%
- 67% and above

77.8%

22.2%

197. **Different pedagogical and Peer Learning used for Course Outcome**
- Interactive class room sessions with the help of power point presentations, case discussions and group discussions to ensure active participation and continuous learning
- There shall be 6 credit hours (5 lectures and one tutorial per batch).
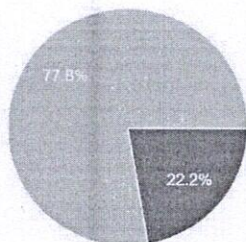
198. **Community Outreach Initiatives and Field Visits**

Outreach Initiatives	Outreach activities such as presentations, workshops, you tube videos etc. were provided.
Field Visits	Industrial visits are organized each year for students by Department of Commerce.
Workshop	Various workshops/webinars etc. were organized.
Seminar/Webinar	Students are motivated to participate and attend all the seminars/webinars/special lectures organised for their holistic development.
Practical Exercises	Case Studies, role plays, seminars, project- based learning activities were discussed with the students.
Group Activities	Group presentations and assignments were given to the students.

199. **Research, Technology Skills, and Project-based Learning Developed in Students**

RESEARCH SKILLS	TECHNOLOGICAL SKILL	PROJECT-BASED LEARNING
The students were asked to search the information about the various corporate scams and to study the corporate governance report of the various companies. It helped them in relating their theoretical knowledge with the actual practices followed in the corporate sector.	The students were asked to make the projects and give the presentation by using PPT to showcase their findings.	The students were assigned the projects related to their course and were asked to take the required information and data from the annual reports of the companies (like Corporate Governance report, CSR Report, Composition of the board etc.).

200. Skill, Knowledge and value-added after the Course

Analytical Competency	✔			
Problem-solving competence	✔			
Leadership	✔			
Time management	✔			
Team Work/ Collaboration Skills	✔			
Communication Competence	✔			
IT Skill	✔			
Critical Thinking	✔			
Entrepreneurial/ Job	✔			
Any Other, Specify				
Overall Development after Course	✔			

201. **Employment and Placement Opportunities after Course Completion**

202. **Overall Analysis**

(Course learning outcomes based on learning outcomes mentioned in the beginning of each course)

1. 74.1% of students were of the opinion that the course helps to differentiate between different aspects of auditing especially for internal check, internal control and for overall corporate governance.

2. More than 95% of students (strongly agree or agree) were able to understand the concept of corporate governance in organisations and its essence for management.

3. The course is considered as useful in providing and assimilating information leading to failure of organisation and corporate scams by 70.4% of students.

4. 96.3% of the students were of the opinion (Strongly agree and agree) that the course is helpful in comprehending the governance framework for an organisation provided by different regulatory bodies in India and Abroad.

5. The course is considered as helpful in recognising the essence of ethics in business by 77.8% of the students.

203. **Action Taken Report**

9. The aim of the course is to provide knowledge of corporate governance and auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.

10. Interactive lectures through power point presentations of corporate scams, expert lectures, case study approach is widely followed.

11. Role plays, seminars, tutorials, project- based learning, higher-order skills of reasoning and analysis were encouraged through teaching strategies.

12. Oral and written tests, case presentations, peer evaluation, problem solving exercises, observation of practical skills through case laws and viva voce interviews were held.

13. The special tutorial classes were organized to clarify the doubts of slow learners.

204. **Mentor and Mentee for Overall Course Outcome**

Mentor- Dr. Nitu Rana Dabas

Mentee-B.Com. Hons. Sem-6 Students

205. **Does the Outcome support the Program Goals?**

Yes

No

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YES

206.   Does the outcome describe what the program intends for students to know (Cognitive),
think (Affective, Attitudinal), or (Behavioural, Performance)?

YES

207.   Do you have or can you create an activity to enable students to learn and demonstrate
the desired outcome?

YES

208.   Can the results from assessing this outcome be used to make decisions on how to
improve the program?

Yes _____ No_____

209.   Extra Remarks and Students Feedback
More national and international workshop and seminars can be organised to update latest Corporate
Governance and CSR Practices followed in the corporate sector.

210.   Attach the Students List of the Course

S.NO.	COURSE	COLLEGE ROLL NO.	NAME
1	B.Com. Hons. Sem-6	1906002	Vaishali
2	B.Com. Hons. Sem-6	1906003	Megha
3	B.Com. Hons. Sem-6	1906015	Geetanjali
4	B.Com. Hons. Sem-6	1906018	Vidhi
5	B.Com. Hons. Sem-6	1906024	Poonam
6	B.Com. Hons. Sem-6	1906029	Lakshita Gupta
7	B.Com. Hons. Sem-6	1906032	Sonal Goel
8	B.Com. Hons. Sem-6	1906036	Shreya Singh
9	B.Com. Hons. Sem-6	1906040	Riya Rawat
10	B.Com. Hons. Sem-6	1906042	Sarika Sharma
11	B.Com. Hons. Sem-6	1906044	Shagun Sharma
12	B.Com. Hons. Sem-6	1906047	Prerna
13	B.Com. Hons. Sem-6	1906048	Kajal Kumari
14	B.Com. Hons. Sem-6	1906049	Sakshi Solanki

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15	B.Com. Hons. Sem-6	1906051	Stuti Vineet
16	B.Com. Hons. Sem-6	1906052	Bhumika
17	B.Com. Hons. Sem-6	1906056	Anjali
18	B.Com. Hons. Sem-6	1906061	Laxmi
19	B.Com. Hons. Sem-6	1906062	Ritika
20	B.Com. Hons. Sem-6	1906064	Kiran Mehra
21	B.Com. Hons. Sem-6	1906068	Jyoti
22	B.Com. Hons. Sem-6	1906069	Priyansha Gupta
23	B.Com. Hons. Sem-6	1906071	Jyoti Verma
24	B.Com. Hons. Sem-6	1906073	Kiran
25	B.Com. Hons. Sem-6	1906075	Dev Mohini
26	B.Com. Hons. Sem-6	1906076	Reena Saini
27	B.Com. Hons. Sem-6	1906077	Rishika Dubey
28	B.Com. Hons. Sem-6	1906078	Gunjan
29	B.Com. Hons. Sem-6	1906079	Anju Bala

Note:

PO1- I feel the program has helped to develop skills and attitudes needed for critical thinking and adopting a comprehension-solving approach.

PO2- The teaching-learning pedagogies used in the program have made me capable enough to deliver and communicate information effectively with a mark.

PO3- The program has helped me to inculcate the qualities to teamwork, cooperation and Solidarity.

PO4- The program has made me capable of comprehending international frameworks keeping in view research aspects in consideration.

PO5- The program has trained me to check unethical behaviour, falsification and manipulation of information in order to avoid debacles which can be seen rising persistently over the period of time.

PO6- I feel my mental horizon has broadened due to understanding of the intricacies of the paper.

NAME OF THE TEACHER: Dr. Nitu Rana Dabas

DATE: 05.12.2022

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ADITI MAHAVIDYALAYA
University of Delhi

ANALYSIS OF OUTCOME-BASED EDUCATION
(2019-2022)

DEPARTMENT: COMMERCE

COURSE/NAME OF THE PAPER: GOODS & SERVICES TAX (GST) AND CUSTOMS LAW

COURSE CODE:

CREDITS: 6

SEMESTER: VI

NO. OF TOTAL STUDENTS: 29

PERCENTAGE OF STUDENTS PASSED: 100%

STUDENTS WITH A+:

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211.   **SYLLABUS:**

Unit 1: Introduction
Constitutional framework of indirect taxes before GST (taxation powers of Union & State Government); Concept of VAT: meaning, variants and methods; Major defects in the structure of indirect taxes prior to GST; Rationale for GST; Structure of GST (SGST, CGST, UTGST &IGST); GST Council; GST Network; State compensation mechanism.

Unit 2: Levy and collection of GST
Taxable event- "Supply" of goods and services; Place of supply: intra-state, inter-state, import and export; Time of supply; Valuation for GST- valuation rules; Taxation of reimbursement of expenses; Exemption from GST: Small supplies and Composition scheme; Classification of goods and services: Composite and Mixed supplies.

Unit 3: Input Tax Credit
Eligible and ineligible input tax credit; Apportionments of credit and blocked credits; Tax credit in respect of capital goods; Recovery of excess tax credit; Availability of tax credit in special cicumstances; Transfer of input credit (Input Service Distribution); Payment of taxes; Refund; of unjust enrichment; TDS; TCS; Reverse Charge Mechanism; Job work.

Unit 4: Procedures and Special Provisions under GST
Registration; Tax Invoice; Credit and debit notes; Returns; Audit in GST; Assessment: Self-assessment; Summary and scrutiny; Taxability of e-Commerce; Anti-profiteering; Avoidance of dual control; e-way bills; Zero-rated supply; Offences and penalties; Appeals.

Unit 5: Customs Law
Basic concepts; Territorial waters; High seas; Types of custom duties; Valuation; Baggage rules & exemptions.

Note: In case of any subsequent notifications/amendments regarding GST or customs law by the government, the syllabus would be updated accordingly.

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212.   LEARNING OBJECTIVES:

To impart knowledge of principles and provisions of GST and Customs Law, the important legislation dealing with indirect tax system in India; and to enable the students to apply the same practically.

213.   LEARNING OUTCOMES FROM ALL THE OBJECTIVES WITH STUDENTS' RESPONSES.

(Like, Strongly Agree, Agree, Neutral, Disagree, Strongly Disagree)

The Course connect with the genesis of goods and services tax (GST), decipher the constitutional amendment carried out to install G...hend the composition and working of GST council.

17 responses

- Strongly Agree
- Agree
- Neutral
- Disagree
- Strongly Disagree

23.5%

76.5%
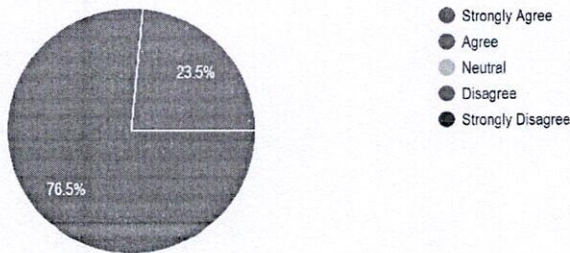
The course help in understand the meaning of supply under GST law, differentiate between intra-state and inter-state supply, comprehend rul...e place of supply and compute the value of supply.

17 responses
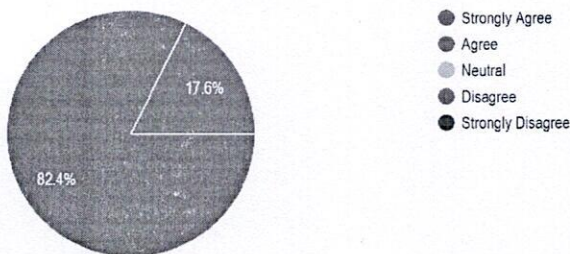
- Strongly Agree
- Agree
- Neutral
- Disagree
- Strongly Disagree

17.6%

82.4%

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The course comprehend the utilization of input tax credit, and the reverse charge mechanism of paying GST and to know the procedure for claiming refund under GST law.

17 responses
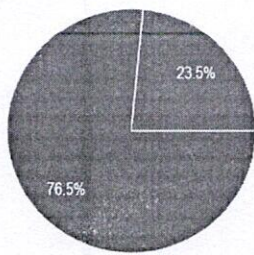
- Strongly Agree
- Agree
- Neutral
- Disagree
- Strongly Disagree

The course provide understanding the provisions for registration under GST along with special provisions such as those related to anti-profiteerin...oidance of dual control; e-way bills and penalties.

17 responses
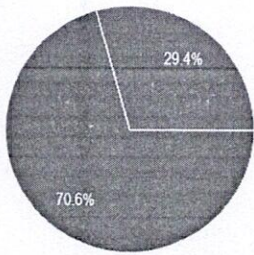
- Strongly Agree
- Agree
- Neutral
- Disagree
- Strongly Disagree

The Course make know the basic concepts of Customs Act and to compute the assessable value for charging customs duty

17 responses

- Strongly Agree
- Agree
- Neutral
- Disagree
- Strongly Disagree

ANALYSIS:

i) 76.5% students strongly agree &23.5% student agreed that course connect with the genesis of goods and services tax (GST), decipher the constitutional amendment carried out to install GST in India and comprehend the composition and working of GST council.

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ii) 82.4.5% students strongly agree &1 7.6% student agreed understand the meaning of supply under GST law, differentiate between intra-state and inter-state supply, comprehend rules related to the place of supply and compute the value of supply.

iii))76.5% students strongly agree &23.5% student agreed that they understand comprehend the utilization of input tax credit, and the reverse charge mechanism of paying GST and to know the procedure for claiming refund under GST law.

iv)70.6% students strongly agree &29.4% student agreed that they understand the provisions for registration under GST along with special provisions such as those related to anti-profiteering; avoidance of dual control; e-way bills and penalties.
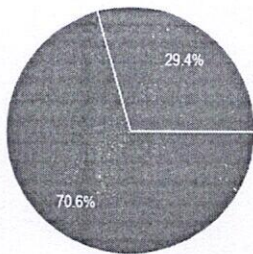
v) 70.6% students strongly agree &29.4% student agreed that know the basic concepts of Customs Act and to compute the assessable value for charging customs duty.

214.   COURSE CONTENT:

UNITS	WEIGHTAGE	COMPREHENSION AND KNOWLEDGE	ANALYSIS AND APPLICATION
Unit 1: Introduction			
Unit 2: Levy and collection of GST			
Unit 3: Input Tax Credit			
Unit 4: Procedures and Special Provisions under GST			
Unit 5: Customs Law			

215.   Program Outcome according to Bloom's Taxonomy

Course/ Name of the Paper		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
BCH 6.2: GOODS & SERVICES TAX (GST) AND CUSTOMS LAW	CO1		✓		✓		✓
	CO2	✓		✓		✓	
	CO3		✓	✓		✓	
	CO4		✓		✓		✓
	CO5	✓		✓		✓	

PSO 1: The program has equipped the students with the knowledge, skills and attitude to meet the challenges of the modern-day business organizations.

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PSO 2: The program has helped to understand various systems, policy framework and strategies needed to administer the rapid changes in an organization's globally-oriented environment.

PSO 3: The program has inculcated attitudes and character that will help to evolve into sensitive and technologically sound future business leaders rather than managers enhancing employability options.

PSO 4: The program made the students capable of using modern ways and means of dealing with issues arising in the dynamic business world and tackling the resistances.

PSO 5: The curriculum has helped in instilling learnability for upskilling and reskilling even in later part of life.

PSO 6 : The program has been designed to promote understanding of the issues confronting the business world and the economy as a whole.

CO1: connect with the genesis of goods and services tax (GST), decipher the constitutional amendment carried out to install GST in India and comprehend the composition and working of GST council.

CO2: understand the meaning of supply under GST law, differentiate between intra-state and inter-state supply, comprehend rules related to the place of supply and compute the value of supply.

CO3: comprehend the utilization of input tax credit, and the reverse charge mechanism of paying GST and to know the procedure for claiming refund under GST law.

CO4: understand the provisions for registration under GST along with special provisions such as those related to anti-profiteering; avoidance of dual control; e-way bills and penalties.

CO5: know the basic concepts of Customs Act and to compute the assessable value for charging customs duty.

216.   **How paper in the course helped to become technologically updated and made aware?**

It helps to imparts knowledge of principles and provisions of GST and Customs Law, the important legislation dealing with indirect tax system in India; and to enable the students to apply the same practically.

217.   **Average attendance of students in the Course?**

What percentage of classes of this course have you attended
17 responses

- less than 50%
- 50-67%
- 67% and above

76.5%

23.5%

- Less than 67 percentage
- 68-80 percentage
- 80-95 percentage

218. **Different pedagogical and Peer Learning used for Course Outcome**

The teaching learning process would include classroom lectures to introduce students to the provisions of GST and customs law. This would be   supplemented by case studies to enable an understanding of the practical aspects of GST and customs law. In addition, class presentations and class discussion to be included in the teaching learning process.

219. **Community Outreach Initiatives and Field Visits**

Outreach Initiatives	YES
Field Visits	
Workshop	
Seminar/Webinar	YES
Practical Excercises	YES
Group Activities	YES

220. **Research, Technology Skills, and Project-based Learning Developed in Students**

RESEARCH SKILLS	TECHNOLOGICAL SKILL	PROJECT-BASED LEARNING

221. **Skill, Knowledge and value-added after the Course**

Analytical Competency	✓			
Problem-solving competence	✓	✓		
Leadership		✓		
Time management	✓			
Team Work/ Collaboration Skills	✓	✓		
Communication Competence	✓			
IT Skill	✓	✓		
Critical Thinking		✓	✓	
Entrepreneurial/ Job	✓	✓		
Any Other, Specify		✓		
Overall Development after Course		✓		

222. **Employment and Placement Opportunities after Course Completion**
   N.A

223. **Overall Analysis**
   After completing the course, the student shall be able to:
   CO1: connect with the genesis of goods and services tax (GST), decipher the constitutional amendment carried out to install GST in India and comprehend the composition and working of GST council.

CO2: understand the meaning of supply under GST law, differentiate between intra-state and inter-state supply, comprehend rules related to the place of supply and compute the value of supply.

CO3: comprehend the utilization of input tax credit, and the reverse charge mechanism of paying GST and to know the procedure for claiming refund under GST law.

CO4: understand the provisions for registration under GST along with special provisions such as those related to anti-profiteering; avoidance of dual control; e-way bills and penalties.

CO5: know the basic concepts of Customs Act and to compute the assessable value for charging customs duty.

224.   **Action Taken Report**

To impart knowledge of principles and provisions of GST and Customs Law, the important legislation dealing with indirect tax system in India; and to enable the students to apply the same practically.

225.   **Mentor and Mentee for Overall Course Outcome**

226.   **Does the Outcome support the Program Goals?**
Yes
No

227.   **Does the outcome describe what the program intends for students to know (Cognitive), think (Affective, Attitudinal), or (Behavioural, Performance)?**

228.   **Do you have or can you create an activity to enable students to learn and demonstrate the desired outcome?**

229.   **Can the results from assessing this outcome be used to make decisions on how to improve the program?**

Yes

230.   **Extra Remarks and Students Feedback**

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231. **Attach the Students List of the Course**

SR.NO.	UNIVERSITY ROLL NO.	COLLEGE Roll NO.	STUDENT'S NAME
1.	19002504001	1906002	vaishali garg
2.	19002504002	1906003	megha
3.	19002504003	1906015	geetanjali
4.	19002504004	1906018	vidhi
5.	19002504005	1906024	poonam
6.	19002504006	1906029	lakshita gupta
7.	19002504007	1906032	sonal goel
8.	19002504008	1906036	shreya singh
9.	19002504009	1906040	riya rawat
10.	19002504010	1906042	sarika sharma
11.	19002504011	1906044	shagun sharma
12.	19002504012	1906047	prerna
13.	19002504013	1906048	kajal kumari
14.	19002504014	1906049	sakshi solanki
15.	19002504015	1906051	stuti vineet
16.	19002504016	1906052	bhumika diwan
17.	19002504018	1906056	anjali
18.	19002504019	1906061	laxmi
19.	19002504020	1906062	ritika
20.	19002504021	1906064	kiran mehra
21.	19002504022	1906068	jyoti
22.	19002504023	1906069	priyansha gupta

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23.	19002504024	1906071	jyoti verma
24.	19002504025	1906073	kiran
25.	19002504027	1906075	devmohini
26.	19002504028	1906076	reena saini
27.	19002504029	1906077	rishika dubey
28.	19002504030	1906078	gunjan
29.	19002504031	1906079	anju bala

NAME OF THE TEACHER-MS RASHI PALIWAL

DATE: 5DEC,2022

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ADITI MAHAVIDYALAYA
University of Delhi

ANALYSIS OF OUTCOME-BASED EDUCATION
(2019-2022)

DEPARTMENT: COMMERCE

COURSE/NAME OF THE PAPER: B.Com (H)

COURSE CODE: 22417602

CREDITS: 6

SEMESTER: 6

NO. OF TOTAL STUDENTS: 17

PERCENTAGE OF STUDENTS PASSED: 100%

STUDENTS WITH A+:

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232. **SYLLABUS:**

Unit I

Introduction: Experiencing and Voicing Dissatisfaction: Concept of Consumer, Consumer buying process and Post-Purchase behaviour, Factors affecting voicing of consumer grievances, Alternatives available to Dissatisfied Consumers: Private action and Public Action; Conciliation and Intermediation for out-of-court Redressal. Consumer and Markets: Nature of markets: online and offline, urban and rural; Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP), Fair Price, Grey Market, GST, ethical and legal aspects of misleading advertisements and deceptive packaging; Concept of Consumerism, Consumer Organisations: Formation, functioning, and their role in consumer protection. Recent Developments in consumer protection in India.

Unit II

The Consumer Protection Act (CPA), 1986: Objectives and Basic Concepts: Consumer rights and UN Guidelines on consumer protection, Consumer, goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice, restrictive trade practice.

Organisational set-up under the Consumer Protection Act: Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA with important case law.

Unit III

Grievance Redressal Mechanism under the CPA, 1986 Filing and handling of Complaints: Who can file a complaint; Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases; Relief/Remedy available; Temporary Injunction;

Enforcement of order; Appeal; Frivolous and vexatious complaints; Offences and penalties. Leading Cases decided under Consumer Protection law by Supreme Court/National Commission: Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity Supply; Telecommunication; Education; Defective Products; Unfair Trade Practices.

Unit IV

Consumer Protection in India Quality and Standardisation: Voluntary and Mandatory standards; Indian Standards Mark (ISI), Ag-mark, Hallmarking, Consumer Grievance Redressal under the BIS Act, 2016; ISO 10000 suite. Industry Regulators and Consumer Complaint Redressal Mechanism Banking Ombudsman; Insurance Ombudsman; Telecommunication: TRAI; Food Products: FSSAI; Advertising Standard Council of India; Real Estate Regulatory Authority.

Unit V

Competition Act, 2002 Objectives and basic concepts: Consumer, goods, service; Prohibition of anti-competitive agreements; Prohibition of Abuse of Dominant Position; Regulation of Combination; Composition and Powers of Competition Commission of India, Complaints and Procedures For Investigation, Hearings and Enquiry and Appeal Provisions.

233.   **LEARNING OBJECTIVES:**

This paper seeks to familiarize the students with their rights and responsibilities as a consumer within the social and legal framework of protecting the consumers in India. It also provides an understanding of the mechanism available for address of consumer complaints and the role played by different agencies in establishing product and service standards. The student should be able to comprehend the business firms' interface with consumers and the related regulatory and business environment.

After completing the course, the student shall be able to:
CO1: understand the importance of consumer buying process and to identify the ethical and legal issues in advertisements and in packaging.
CO2: learn how to pursue the consumer rights under consumer protection act 1986.
CO3: understand the procedure of filing a complaint.
CO4: analyse the role of industry regulators in consumer protection.
CO5: comprehend the hearings, enquiry and appeal provisions.

234.   **LEARNING OUTCOMES FROM ALL THE OBJECTIVES WITH STUDENTS' RESPONSES.**
(Like, Strongly Agree, Agree, Neutral, Disagree, Strongly Disagree)

https://docs.google.com/forms/d/e/1FAIpQLSdiK0Knbl7lRcPOi8vbzZr8vU6CXkugFrMOdPXpmU1WHWiq7 viewform?usp=pp_url

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The course explains the importance of buying process of consumers and ethical and legal issues in advertisements and in packaging.

14 responses

- Strongly agree
- Agree
- Neutral
- Disagree
- Strongly disagree

50%
50%
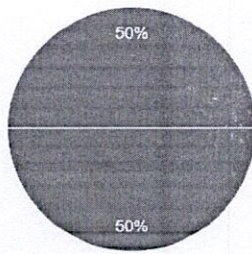
The course explains about how to pursue the consumer rights under consumer protection act 1986.

14 responses
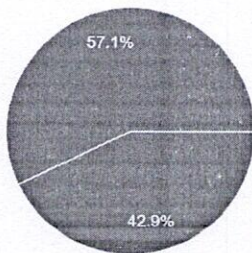
- Strongly agree
- Agree
- Neutral
- Disagree
- Strongly disagree

57.1%
42.9%

The course gives clarity on the procedure of filing a complaint.

14 responses
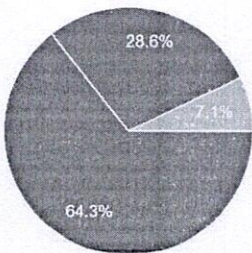
- Strongly agree
- Agree
- Neutral
- Disagree
- Strongly disagree

28.6%
7.1%
64.3%

The course develops the understanding of the role of industry regulators in consumer protection.

14 responses

- Strongly agree
- Agree
- Neutral
- Disagree
- Strongly disagree

50%

7.1%

42.9%

The course provides understanding of the hearings, enquiry and appeal provisions.

14 responses

- Strongly agree
- Agree
- Neutral
- Disagree
- Strongly disagree

28.6%

14.3%

57.1%
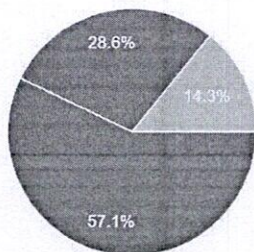
235.   **COURSE CONTENT:**

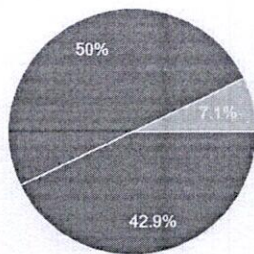| UNITS	WEIGHTAGE	COMPREHENSION AND KNOWLEDGE	ANALYSIS AND APPLICATION
Introduction- Experiencing and Voicing Dissatisfaction	20%	✓	✓
The Consumer Protection Act (CPA), 1986	20%	✓	✓
Grievance Redressal Mechanism under the CPA, 1986 Filing and handling of Complaints	20%	✓	✓
Consumer Protection in India Quality and Standardisation	20%	✓	✓
Competition Act, 2002 Objectives and basic concepts	20%	✓	✓

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236. Program Outcome according to Bloom's Taxonomy

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
Sem 6: Consumer Affairs and Customer Care	CO1	✓	✓		✓	✓	✓
	CO2	✓		✓	✓	✓	
	CO3	✓		✓	✓	✓	
	CO4	✓	✓	✓	✓		✓
	CO5	✓	✓			✓	✓

Note: details of PO1 and PO6 is explained at the end.

237. How paper in the course helped to become technologically updated and made aware?

This paper enables the students to be aware about the latest laws, practices and techniques for consumer protection and enables them to apply use these laws for their benefit and society as a whole.

238. Average attendance of students in the Course?
- Less than 67 percentage
- 68-80 percentage
- 80-95 percentage

What percentage of classes of this course have you attended
14 responses

- Less than 50%
- 50% - 67%
- 67% and above

92.9%
7.1%
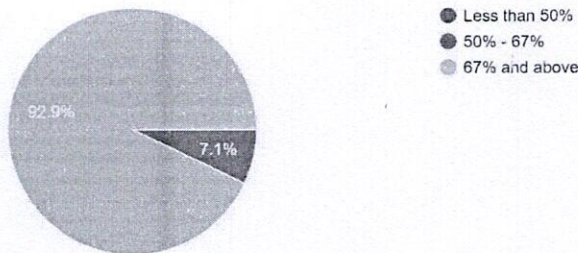
239. Different pedagogical and Peer Learning used for Course Outcome

- The course would involve lectures supported by group discussion, real life projects, open ended projects and hands-on-assignment based on real life case studies.

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- 6 credits are allowed for this paper. Games, contests, role plays and quizzes are used to give practical life exposure to the students.

240. Community Outreach Initiatives and Field Visits

Outreach Initiatives	Outreach activities such as presentations, workshops and industrial visits, etc. are prepared.
Field Visits	Industrial visit are organized each year for students by Department of commerce.
Workshop	Workshop on many cnsumer protection related recent topics are organized every year.
Seminar/Webinar	Students are motivated to participate and use IT tools to make presentation and to present their work, case studies effectively and efficiently.
Practical Excercises	Various case studies are discussed and students are involved in applying various laws through role playing
Group Activities	Group presentations and assignments are given to the students.

241. Research, Technology Skills, and Project-based Learning Developed in Students

RESEARCH SKILLS	TECHNOLOGICAL SKILL	PROJECT-BASED LEARNING
Research skills are the ability to find an answer to a question or a solution to a problem. This include ability to gather information about a topic, review that information and analyse and interpret the details in a way to support a solution. This course helps and equipped students with such skills.	Technology skills /technical skills are the ability to use computer-based technology to complete different tasks. Some vital technology skills that students can learn and use in their professional lives: Word processing. Emailing. Video conferencing. PowerPoint Social media. Search engines., etc.	Project Based Learning is a teaching method in which students learn by actively engaging in real-world and personally meaningful projects. Project Based Learning is done collaboratively and within groups of students, using a variety of employability skills such as critical thinking, communication, and creativity.

242. Skill, Knowledge and value-added after the Course

Analytical Competency	✔			
Problem-solving competence	✔			
Leadership	✔			
Time management	✔			
Team Work/ Collaboration Skills	✔			
Communication Competence	✔			
IT Skill	✔			
Critical Thinking	✔			
Entrepreneurial/ Job	✔			
Any Other, Specify				
Overall Development after Course	✔			

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243. Employment and Placement Opportunities after Course Completion

After completing this course some **careers** you can pursue are Consumer advocates, NGO, consumer researcher, market analyst, marketing strategies consultant etc.

244. Overall Analysis
(Course learning outcomes based on learning outcomes mentioned in the beginning of each course)

Majority of students agreed and strongly agreed that the course explains the importance of buying process of consumers and ethical and legal issues in advertisements and in packaging and also enables them how to pursue the consumer rights under consumer protection act 1986.

2. 93% students agree or strongly agree that the course gives clarity on the procedure of filing a complaint and develops the understanding of the role of industry regulators in consumer protection.

3. The course provides understanding of the hearings, enquiry and appeal provisions amongst 85.7% of students.

4. 93% students attended 67% and above classes while the rest 7% lies in the range of 50% -67%.

245. Action Taken Report

1. Special tutorial classes will be conducted to clear the doubts of students.

2. Group discussion and various practical life case studies are discussed so as to give real life examples.

3. Contests, quizzes and games will be created so as to make students more clear conceptually.

246. Mentor and Mentee for Overall Course Outcome

Mentor- Dr. Parul Goel
Mentee – BCOM (H) Sem 6 students

247. Does the Outcome support the Program Goals?
Yes
No
YES

248. Does the outcome describe what the program intends for students to know (Cognitive), think (Affective, Attitudinal), or (Behavioural, Performance)?

YES

249. Do you have or can you create an activity to enable students to learn and demonstrate the desired outcome?

YES

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250. Can the results from assessing this outcome be used to make decisions on how to improve the program?

Yes _____ No_____

YES

251. Extra Remarks and Students Feedback
- Case studies, projects, assignments should be provided on college website.
- More national and international workshop and seminars can be organised to update latest consumer affairs and protection knowledge and skills.

252. Attach the Students List of the Course

S.No	Course	COLLEGE ROLL NO.	UNIVERSITY ROLL NO.	FULL NAME	Email ID
1	B.Com (H) 6 Sem	1906002	19002504001	VAISHALI GARG	gargvaishali215@gmail.com
2	B.Com (H) 6 Sem	1906003	19002504002	Megha	meghachhillar30@gmail.com
3	B.Com (H) 6 Sem	1906015	19002504003	GEETANJALI	geetanjaligujral77@gmail.com
4	B.Com (H) 6 Sem	1906029	19002504006	LAKSHITA GUPTA	lakshitaguptakaku@gmail.com
5	B.Com (H) 6 Sem	1906032	19002504007	SONAL GOEL	sonalism9541@gmail.com
6	B.Com (H) 6 Sem	1906036	19002504008	SHREYA SINGH	anisha4811@gmail.com
7	B.Com (H) 6 Sem	1906040	19002504009	RIYA RAWAT	r.rawat0025@gmail.com
8	B.Com (H) 6 Sem	1906047	19002504012	PRERNA	prernasharma2002s@gmail.com
9	B.Com (H) 6 Sem	1906051	19002504015	STUTI VINEET	stutivineet22@gmail.com
10	B.Com (H) 6 Sem	1906056	19002504018	ANJALI	anjalichawla680@gmail.com
11	B.Com (H) 6 Sem	1906061	19002504019	LAXMI	laxmimittal2003@gmail.com
12	B.Com (H) 6 Sem	1906062	19002504020	RITIKA	ritikalohchab3@gmail.com
13	B.Com (H) 6 Sem	1906064	19002504021	Kiran mehra	kiranmehra120@gmail.com
14	B.Com (H) 6 Sem	1906068	19002504022	JYOTI	jyoti9210117071@gmail.com
15	B.Com (H) 6 Sem	1906069	19002504023	PRIYANSHA GUPTA	priyanshagupta82@gmail.com
16	B.Com (H) 6 Sem	1906075	19002504027	DEV MOHINI	Mohiniyadav1210@gmail.com
17	B.Com (H) 6 Sem	1906076	19002504028	REENA SAINI	reenasaini93509@gmail.com

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Note:

PO1- I feel the program has helped to develop skills and attitudes needed for critical thinking and adopting a comprehension-solving approach.

PO2- The teaching-learning pedagogies used in the program have made me capable enough to deliver and communicate information effectively with a mark.

PO3- The program has helped me to inculcate the qualities to teamwork, cooperation and Solidarity.

PO4- The program has made me capable of comprehending international frameworks keeping in view research aspects in consideration.

PO5- The program has trained me to check unethical behaviour, falsification and manipulation of information in order to avoid debacles which can be seen rising persistently over the period of time.

PO6- I feel my mental horizon has broadened due to understanding of the intricacies of the paper.

NAME OF THE TEACHER Dr. Parul Goel

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