

## **B.Com.**

### **Department of Commerce**

#### **PROGRAM OUTCOME (PO)**

**Upon completion of the Commerce Graduate programme, the student will attain the ability to achieve the following outcomes:**

- PO1: Professional Knowledge:** Attained profound expertise in their discipline by understand the functioning of business, their challenges and significance in the economy.
- PO2: Critical and Cognitive skills:** Engage in critical and cognitive thinking by analyzing situations and constructing and selecting viable solutions to solve problems.
- PO3: Environment and sustainability:** Understand the impact of the professional engineering solutions in societal and environmental contexts, and demonstrate the knowledge of, and need for sustainable development.
- PO4: Effective Communication:** Demonstrate familiarity with and ability to analyze both verbally and in writing issues and forms of contemporary art with a clear understanding of historical precedents.
- PO5: Research and Analysis:** Demonstrate analytical skill and proficiency in a range of tools and techniques used in research in social science.
- PO6: Employability and higher Education:** Show proficiency in professional, employability and soft skills required for higher education and placements.
- PO7: Ethics:** Apply ethical principles and commit to professional ethics and responsibilities and norms of the humanitarian practice.
- PO8: Entrepreneurial activities:** Assessing financial statement and creating marketing strategies to start entrepreneurial activities.
- PO9: E-Commerce and Society:** Articulate familiarity with e-commerce application in modern day business and transparency in business promote higher productivity in society.

**PO10: Multidisciplinary Approach:** Integrate academic curriculum with other co-curricular goals, such as career development, life-long learning, develop interdisciplinary learning and opportunity to extend their knowledge across disciplines.

**PO11: Nation Building:** Introspect and evolve into dynamic and creative individuals capable of socially productive, constructive actions that positively impact our Nation and the World at large

## **PROGRAM SPECIFIC OUTCOMES (PSO)**

**Upon completion of the programme, the student will attain the ability to:**

**PSO1:** Demonstrate an understanding of accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.

**PSO2:** Demonstrate the diverse knowledge of business laws, corporate laws, various tax issues, financial management and their applicability in finance, business and audit.

**PSO3:** Understand the application of mathematical and statistical tools in commerce, business and industry.

**PSO4:** Demonstrate the progress learning of various tax issues and tax reforms related to Individuals and Businesses.

**PSO5:** Demonstrate an understanding of financial management and fundamentals of investment and their applicability in business.

**PSO6:** Familiarity with e-commerce application in modern day business and computer applications in business management and risk bearing attitude & enterprising skill

**PSO7:** Acquire awareness towards gender, environment, sustainability, human values, and professional ethics and understand the difference between acting, responding, reacting to various social issues.

## **SEMESTER I**

## **BCOM CC101: Financial Accounting**

### **COURSE OUTCOME**

**After completion of the course, the student will be able to:**

**CO1:** Acquire the conceptual knowledge of financial accounting and about preparing accounts in different business organisations.

**CO2:** Analyse both quantitative and qualitative aspects of financial information.

**CO3:** Understand practical aspects of double entry and depreciation accounting as well as treatment of specific transactions like that of royalty, hire purchase, etc.

**CO4:** Understand application of accounting standards, techniques and methods for partnership business accounting.

## **SEMESTER I**

## **BCOM CC 102: Business Organisation and Management**

### **COURSE OUTCOME**

**After completion of the course, the student will be able to**

**CO1:** Have awareness of the global environment in which business operate.

**CO2:** Learning critical thinking and problem skills to provide detailed concept and importance of Leadership in the organisation.

**CO3:** Understand of the basic fundamentals of business environment and organisational theory.

**CO4:** Understand of fundamentals of functional areas of management.

## **SEMESTER I**

## **BCOM GE 101:Micro Economics**

### **COURSE OUTCOME**

**After completion of the course, the student will be able to**

**CO1:** Have an insight to the distinction between economics and business economics.

**CO2:** Understand the concept of basic of demand, supply and consumer behaviour.

**CO3:** Develop the understanding of the supply side of the market through production and cost behaviour of firms.

**CO4:** Familiarize with different types of markets.

## **. SEMESTER II**

### **BCOM CC 203: Business Law**

#### **COURSE OUTCOME**

**After completion of the course, the student will be able to**

**CO1:** Understand basic knowledge of the important business legislations.

**CO2:** Acquaint the student about the relevance of business law to Individuals and Businesses.

**CO3:** Understand to the relevance of business law and the role of law in an economic, political and social context.

**CO4:** Gain knowledge of the legal environment in which a consumer and businesses operates, and to provide the student with knowledge of legal principles.

## **SEMESTER II**

### **BCOM CC 204: Business Mathematics and Statistics**

#### **COURSE OUTCOME**

**After completion of the course, the student will be able to**

**CO1:** Acquire basic knowledge of mathematics and its applications in the field of commerce and industry.

**CO2:** Gain acquaintance with wide ranging applications of statistical tools and techniques to commerce, economics and practical situation.

**CO3:** Recognise the importance and value of mathematics and statistical thinking and approach to problem solving.

**CO4:** Gain extensive understanding to statistic data and descriptive statistics.

## **SEMESTER II**

## **BCOM GE 202: BUSINESS STATISTICS**

### **COURSE OUTCOME**

**After completion of the course, the student will be able to**

- CO1:** Acquire knowledge regarding the theory of probability.
- CO2:** Clearly understand to principles of correlation and regression
- CO3:** Understand the approach of Index numbers.
- CO4:** Enhance upon the theoretical base to practical applications.

## **SEMESTER III**

### **BCOM CC 305: Company Law**

#### **COURSE OUTCOME**

**After completion of the course, the student will be able to**

- CO1:** Understand the concept of Company and suggesting the suitability of joint stock Company as a form of Business organisation
- CO2:** Acquaint with the legal norms regulating the subjects of the Corporate Law.
- CO3:** Understand the characteristics and types of Companies. Illustrating the duties and responsibilities of director as per compliances under Company's Act of 2013.
- CO4:** Acquire knowledge on company meetings, the internal and external affairs of management and provisions related to payments of Dividend & Book of Accounts.

## **SEMESTER III**

### **BCOM CC 306: Income Tax Laws & Practice**

#### **COURSE OUTCOME**

**After completion of the course, the student will be able to**

**CO1:** Acquire basic knowledge of concepts, principles and provisions of Income-tax Act, 1961 and the relevant Rules.

**CO2:** Gain practical skill and knowledge of Income Tax Law and Accounts and with the procedure on income tax assessment. Introducing the basic concept of Income Tax. To understand Residential status and tax liability of an individual. Understanding the Exempted income Sec 10

**CO3:** Understand the provisions and procedure to compute total income under five heads of income i.e. salaries, house property, profits & gains from business & profession, capital gains and other sources. Also understanding the various deductions to be made from gross total income U/s 80-C to 80-U in computing total income.

**CO4:** Understand the computation of tax liability of Individuals, Partnerships firms.

### **SEMESTER III**

#### **BCOM CC 307: Computer Application in Business**

#### **COURSE OUTCOME**

**After completion of the course, the student will be able to**

**CO1:** Understand the fundamentals of Information Technology and provide insights into Dominant IT Applications and emerging IT Technologies. Navigate within workbook and Worksheets.

**CO2:** Understand, creating and work with formulas and functions. Understanding and use of formula cell referencing. Sort and filter data.

**CO3:** Use Excel functions to summarize quantitative data graphically, including scenario manager and pivot table and charts.

**CO4:** Acquaint with Printing workbook and apply Excel and Excel add-ins to solve business problems.

### **SEMESTER III**

## **BCOM GE 303: MACRO ECONOMICS**

### **COURSE OUTCOME**

**After completion of the course, the student will be able to**

- CO1:** Understand the concept and variables of macro economics, income, expenditure and the circular flow
- CO2:** Develop an Insight to monetary and fiscal policy.
- CO3:** Understand to Inflation, unemployment and labour market
- CO4:** Recognise the concept of open economy with reference to exchange rates and interest rates.

## **SEMESTER IV**

### **BCOM GE 404: Indian Economics**

#### **COURSE OUTCOME**

**After completion of the course, the student will be able to**

- CO1:** Familiarise themselves with the basic issues of economic development
- CO2:** Connect to the issues related to five year planning in India
- CO3:** Insight to the Policy regime, sector wise trends and issues
- CO4:** Insight to the strategy of growth, development and structural changes.

## **SEMESTER IV**

### **BCOM CC 408: Corporate Accounting**

#### **COURSE OUTCOME**

**After completion of the course, the student will be able to**

- CO1:** Acquaint with corporate accounting procedures and to understand the accounting patterns of various companies. Enabling the students to develop awareness about corporate accounting in conformity with the provisions of Companies Act, IND-AS and IFRS.
- CO2:** Gain insight with accounting practices prevailing in the corporate world and to acquire a strong knowledge base in accounting for share capital and debentures issue.
- CO3:** Prepare the final accounts, accounts of insurance companies, banking companies, holding and subsidiary companies
- CO4:** Develop the understanding regarding valuation of goodwill. Enhance the concept and accounting treatment for amalgamation and reconstruction of companies.

#### **SEMESTER IV**

##### **BCOM CC 409: Cost Accounting**

##### **COURSE OUTCOME**

**After completion of the course, the student will be able to**

- CO1:** Learn cost accounting as a separate system of accounting.
- CO2:** Develop an understanding for basis of distinction between financial accounting, cost accounting and management accounting.
- CO3:** Elaborate understanding in respect to all elements of cost is enhanced upon. Gain knowledge of cost accounting system and acquainting with the measures of cost control.
- CO4:** Acquire the pragmatic approach to the methods of costing like unit costing, job costing, contract costing, process costing and service costing.

#### **SEMESTER IV**

##### **BCOM CC 410: Human Resource Management**

##### **COURSE OUTCOME**

**After completion of the course, the student will be able to**



**CO1:** Understand basic nature and importance of human resource management.

**CO2:** Analysing the current theory and practice of recruitment and selection. Realizing the importance of performance management system in enhancing employee performance.

**CO3:** Recommending 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.

**CO4:** Understand the importance of human resources and their effective management in organizations. Utilising the knowledge to gain competitive advantage through people.

## **SEMESTER IV**

### **BCOM SEC 402: E COMMERCE**

#### **COURSE OUTCOME**

**After completion of the course, the student will be able to**

**CO1:** Understand the basis of e commerce and e business infrastructure and trends.

**CO2:** Understand the process of technology for online business.

**CO3:** Analyse different types of portal technologies and deployment methodologies commonly used in the industry. Integration of theoretical framework with business strategies.

**CO4:** Examine the security and legal aspects of e commerce with reference to cyber laws.

## **SEMESTER IV**

### **BCOM GE 404: INDIAN ECONOMY**

## **COURSE OUTCOME**

**After completion of the course, the student will be able to**

- CO1:** Familiarize themselves with the basic issues of economic development.
- CO2:** Connect to the issues to five year planning in India.
- CO3:** Develop insight to the Policy regime, sector wise trends and issues.
- CO4:** Comprehend the strategy of growth , development and structural changes.

## **SEMESTER V**

### **BCOM CC 511: Management accounting**

## **COURSE OUTCOME**

**After completion of the course, the student will be able to**

- CO1:** Understand thoroughly the conceptual framework of Management Accounting; identification of differences between different forms of accounting—Financial, Cost and Managerment Accounting.
- CO2:** Understand the concept of cash flow statement and financial statement analysis.
- CO3:** Develop professional competence and skill in application of accounting information for making managerial decisions.
- CO4:** Acquire thorough knowledge on the management accounting techniques in business decision making.

## **SEMESTER V**

### **BCOM CC 512: GST & Custom Laws**

## **COURSE OUTCOME**

**After completion of the course, the student will be able to**

- CO1:** Connect with the genesis of goods and services tax (GST), understand the constitutional amendment to implement 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:** Build the understanding for comprehending the utilization of input tax credit, and the reverse charge mechanism of paying GST and to know the procedure for claiming refund under GST. Highlighting upon CGST and SGST, and applying the knowledge for levying taxes.

**CO4:** Understand the basic concepts of Custom Laws in India. The course enables to understand the valuation and exceptions of custom laws. Understanding the documents required for exports and imports.

## **SEMESTER V**

### **BCOM DSE 501: Financial Management**

#### **COURSE OUTCOME**

**After completion of the course, the student will be able to**

**CO1:** Understand all the conceptual and analytical insights to make understanding for financial decisions.

**CO2:** Demonstrate a basic understanding of financial management. Familiarizing the student about various sources of finance.

**CO3:** Create an awareness about capital structure and theories of capital structure. To provide knowledge about dividend policies and various dividend models.

**CO4:** Understand working capital management. The course provide knowledge on fundamentals of finance function -capital budgeting, Capital structure, and dividend payout policy which helps in taking financial decisions.

## **SEMESTER V**

### **BCOM DSE 501: Banking And Insurance**

#### **COURSE OUTCOME**

**After completion of the course, the student will be able to**

**CO1:** Acquire knowledge about the basic principles of the banking

**CO2:** Develop insight for banking system

**CO3:** Understand the concept of internet banking

**CO4:** Acquire knowledge about the basic principles of the insurance

## **SEMESTER V**

### **BCOM DSE 502: Corporate Tax Planning**

#### **COURSE OUTCOME**

**After completion of the course, the student will be able to**

**CO1:** Understand the strategy of taking different financial/managerial decisions after evaluating and reviewing the impact of direct and indirect tax laws.

**CO2:** Understand the basic concept of Corporate Tax in India. The student get familiar to the understanding of tax planning with reference to setting up a new business with respect to location, nature, forms of ownership and reference to capital.

**CO3:** Understand the tax planning provisions with reference to non-residents, double taxation relief. To understand provisions related to Slump sale, demerger, Amalgamating, conversion of LLP into Company.

**CO4:** Enabled to understand to evaluate the difference between tax planning and tax avoidance provisions.

## **SEMESTER V**

### **BCOM DSE 502: Financial Markets, Institutions and Financial Service**

#### **COURSE OUTCOME**

**After completion of the course, the student will be able to**

**CO1:** Acquire knowledge about the basic principles of the financial market

**CO2:** Develop familiarity about major financial services in India

**CO3:** Develop understanding about financial institutions in India

**CO4:** Acquire knowledge about the components of financial system.

## **SEMESTER VI**

### **BCOM CC 613: Auditing and Corporate Governance**

#### **COURSE OUTCOME**

**After completion of the course, the student will be able to**

**CO1:** Understand the principles and practice of auditing and to have an insight to the elaborate procedure for audit of limited companies.

**CO2:** Understand special areas of audit and to understand the duties as well as responsibilities of auditors.

**CO3:** Have an insight to the special areas of audit.

**CO4:** Understand the conceptual framework of corporate governance.

## **SEMESTER VI**

### **BCOM CC 614: International Business**

#### **COURSE OUTCOME**

**After completion of the course, the student will be able to**

**CO1:** Have a clear perspective on environment factors both domestic and global business

**CO2:** Identify functional resources useful for international business

**CO3:** Understand the theories of international trade

**CO4:** Understand the fundamentals of international business environment, organisational structure of international business operations and foreign trade promotions.

## **SEMESTER VI**

### **BCOM DSE 603: Fundamentals of Investment**

#### **COURSE OUTCOME**

**After completion of the course, the student will be able to**

**CO1:** Enabled to understand the investment environment

**CO2:** Familiarising with different investment alternatives.

**CO3:** Covering to demonstrate the approaches to equity analysis, debt market analysis, portfolio analysis.

**CO4:** Enabled to understand the concept of financial derivatives. Introduction to the framework of analysis and valuation and highlight the role of investor protection – Role of SEBI.

## **SEMESTER VI**

### **BCOM DSE 603: Consumer Affairs And Customer Care**

#### **COURSE OUTCOME**

**After completion of the course, the student will be able to**

**CO1:** Familiarise the students with of their rights as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights.

**CO2:** Understand the procedure of redress of consumer complaint, and the role of different agencies in establishing product and service standards.

**CO3:** Comprehend the business firms interface with consumers and the consumer related regulatory and business environment.

**CO4:** Acquire knowledge about the consumer affairs and the customer care

## **SEMESTER VI**

### **BCOM DSE 604: Business Research Methods and Project work**

#### **COURSE OUTCOME**

**After completion of the course, the student will be able to**

**CO1:** Equipped with the knowledge to conduct research, analyze data and make inferences effectively.

**CO2:** Understand the very scope and purpose of business research.

**CO3:** Cover research process, measurement and report preparation.

**CO4:** Enabled to take up and write a project report.

## **SEMESTER VI**

### **BCOM DSE 604: Industrial Relations and Labour Laws**

#### **COURSE OUTCOME**

**After completion of the course, the student will be able to**

**CO1:** Learn the concepts of industrial relations.

**CO2:** Develop understanding on trade unions and collective bargaining

**CO3:** Understand the concept of discipline and grievance redressal system.

**CO4:** Acquire knowledge about the labour enactments.