

Programme: B.Com. (Hons.) (Three-year degree programme)

PROGRAMME OUTCOMES (Pos, PSOs & COs)

PO1: Gain a thorough grounding in the fundamentals in different areas of business, Commerce and Finance.

PO2: Develop the skill of applying concepts and techniques used in Commerce.

PO3: Apply ethical principles in business, commerce and technology.

PO4: Effectively communicate in business, commerce and technological environment.

PO5: Develop an attitude to perform effectively and efficiently as a leader as well as a member of a team in a business environment.

PO6: Ability to engage in lifelong learning.

PO7: To integrate knowledge, skill and attitude that will sustain an environment of learning and creativity among the students.

PO8: Exposure about entrepreneurship.

PO9: Enabling student to be capable of making decisions at personal and professional level.

PO10: Getting prepared for post graduate studies and to achieve success in their professional careers.

PROGRAM SPECIFIC OUTCOMES (PSOs)

PSO1: Students will be able to develop and demonstrate knowledge and skills to prepare accounts of corporate sectors and also the knowledge in current issues in the area of computerized set of accounting.

PSO2: Students also acquire skills to work as tax consultant, audit assistant and other financial supporting services.

PSO3: Students will be able to play roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.

PSO4: Students will learn relevant managerial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.

PSO5: Students will be able to develop and demonstrate knowledge of statistical tools used in business analysis.

PSO6: Students will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.

PSO7: Learners will be able to recognize features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision- making.

PSO8: Learners will acquire the skills like effective communication, decision- making, problem solving in day to day business affairs.

PSO9: Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.

PSO10: Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.

| Course | Course Outcomes (COs) |
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| B. Com. (Hons.) 1st Sem. | |
| Business Regulatory Framework (BC-101) | <p>CO1: Identify the essential elements of the legal system including the main sources of law.</p> <p>CO2: The student should know manage the companies in crisis by learning legal implications.</p> <p>CO3: Equip the students about the legitimate rights and obligations under the Sale of Goods Act.</p> <p>CO4: Understand basic aspects of contracts for making the agreements, contracts and subsequently enter valid business propositions.</p> |
| Financial Accounting (BC-102) | <p>CO1: Understand the theoretical framework of accounting and to prepare financial statements.</p> <p>CO2: Demonstrate the use of double-entry and accounting systems, record transactions and events.</p> <p>CO3: Develop the skill of preparation of trading and profit and loss account and balance sheet using computerized accounting.</p> <p>CO4: Prepare bank reconciliation statement and to identify and rectify errors.</p> |
| Business Organization and Management (BC-103) | <p>CO1: Learn business activities to compete in competitive world.</p> <p>CO2: Understand entrepreneurship from local to international perspective.</p> <p>CO3: Evaluate the application of functional areas of business activity.</p> <p>CO4: Analyze decision- making and communication.</p> |

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| | CO5: Evaluate the impact of legal, social, and economic environment on business |
| Essentials of E-Commerce (BC-104) | <p>CO1: Understand the basics of e-commerce, current and emerging business models.</p> <p>CO2: Familiarize with basic business operations such as sales, marketing, HR etc. on the web.</p> <p>CO3: Enhance the students' skills for designing and developing website.</p> <p>CO4: Identify the emerging modes of e-payment.</p> <p>CO5: Understand the importance of security, privacy, ethical and legal issues of e-commerce.</p> |
| B. Com. (Hons.) 2nd Sem. | |
| Cost Accounting (BC-105) | <p>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.</p> <p>CO2: Outline the procedure for purchase of material, storing and issue of materials and valuation of materials.</p> <p>CO3: Calculate earnings of Workers under different methods.</p> <p>CO4: Choose basis for allocation and apportionment factory indirect costs and absorption of overheads.</p> |
| Business Environment (BC-106) | <p>CO1: Understand the purpose and types of businesses and how they interact with key stakeholders and the external environment.</p> <p>CO2: Understand the importance of person effectiveness as the basis for effective team and organizational behavior.</p> <p>CO3: Recognize the mechanism of business and finance in the light of professional ethics and values.</p> |
| Business Economics (ECON-110) | <p>CO1: Ability to understand the concepts of economics and their use in price determination.</p> <p>CO2: Understanding the economic dimensions and perspectives applicable to business entities.</p> |
| B. Com. (Hons.) 3rd Sem. | |
| Corporate Accounting (BC-201) | <p>CO1: Application of the provisions of Companies Act for issue, forfeiture and reissue of shares.</p> <p>CO2: Develop an understanding of accounting for share capital and debentures.</p> <p>CO3: Competency of preparing financial statements of a company.</p> <p>CO4: Develop an understanding and skill of preparing cash flow statements.</p> <p>CO5: Prepare consolidated balance sheet for Holding company.</p> |

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| <p>Fund Based Financial Services (BC-202)</p> | <p>CO1: Understand the meaning and scope of financial markets as well as institutions in India. CO2: Understand the concepts of venture capital funds. CO3: Explain underwriting of capital issues and trends in underwriting in India. CO4: Explain concept of leasing and factoring. CO5: Examine the financial services industry.</p> |
| <p>Company Law (BC-203)</p> | <p>CO1: Understand the regulatory aspects and procedural steps of Companies Act & Rules, 2013. CO2: Compare and contrast Memorandum of Association (MoA) and Articles of Association. CO3: Description of powers and duties of company directors and procedures for convening statutory and other meetings. CO4: Understanding circumstances and the procedure for winding up of the company. CO5: Follow the basic legal documents and their usage essential for operations and management of company.</p> |
| <p>Principles of Marketing (BC-204)</p> | <p>CO1: Develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions effecting marketing decisions of a firm. CO2: Understand the dynamics of consumer behavior and process of market selection through STP stages and marketing segmentation. CO3: Understand and analyze the process of value creation through marketing decisions involving product development. CO4: Understand and analyze the process of value creation through marketing decisions involving product pricing and its distribution. CO5: Understand and analyze the process of value creation through marketing decisions involving product promotion.</p> |
| <p>Human Resource Management (BC-205)</p> | <p>CO1: Understand basic nature and importance of human resource management in an organization. CO2: Understand different tools used in forecasting and planning human resource needs. CO3: Demonstrate the ability to prepare a selection strategy for a specific job. CO4: Realize the importance of performance management system in enhancing employee performance. CO5: Understand modern HRM to meet the challenges of changing business environment.</p> |

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| <p>International Business (BC-206)</p> | <p>CO1: Understand the process of evolution and growth of international business under changing dynamics of the diverse international business environment.</p> <p>CO2: Analyze the theoretical dimensions of international trade and intervention measures adopted in the context of Balance of payment account and its components.</p> <p>CO3: Understand the significance and role played by various international economic organizations such as the WTO, UNCTAD, IMF and World Bank.</p> <p>CO4: Familiarizing with the basic features of the foreign exchange market.</p> <p>CO5: Critically examine the concept, form and issues of foreign direct investment.</p> |
| <p>B. Com. (Hons.) 4thSem.</p> | |
| <p>Management Accounting (BC-207)</p> | <p>CO1: Understand the conceptual framework of Management Accounting.</p> <p>CO2: Understand the concept of marginal cost and marginal revenue.</p> <p>CO3: Preparation of income statements using absorption and variable costing.</p> <p>CO4: Learning of cost-volume-profit analysis and break-even analysis using mathematical and graphical approaches.</p> <p>CO5: Understand budgetary control system as a tool of managerial planning.</p> <p>CO6: Understand management accounting issues of responsibility accounting, divisional performance measurement and transfer pricing.</p> <p>CO7: Understand the concept of relevant and irrelevant costs and make decisions related to different business situations.</p> |
| <p>Fundamentals of Investment & Stock Market (BC-208)</p> | <p>CO1: Learn the basics of investing in stock market, the investment environment as well as risk & return.</p> <p>CO2: Understand bond valuation & role of credit rating agencies.</p> <p>CO3: Outline role of Mutual Funds in capital market development.</p> <p>CO4: Analyze two securities portfolio using Harry Markowitz model, Calculating portfolio risk and return.</p> <p>CO5: Explaining CAPM and evaluating Mutual Funds and Financial derivatives.</p> <p>CO 6: Explain role of stock exchanges in India.</p> |
| <p>Workshop on E-Accounting and E-filing of Returns (BC-209)</p> | <p>CO1: Understand the concept of e-Accounting, creation and designing of groups, vouchers and accounts.</p> <p>CO2: Explain database design for accounting and documenting transactions using vouchers.</p> <p>CO3: Decomposing Accounting reports to appreciate information content.</p> <p>CO4: Creating data table defining relationships and constraints. Designing accounting vouchers & reports.</p> <p>CO5: Conceptual framework of E-Filing of returns income tax and Efiling of ITRs.</p> |

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| <p align="center">Financial Management (BC-210)</p> | <p>CO1: Understanding the role and purpose of the financial management function and its impact on economic environment.</p> <p>CO2: Knowing the nature and scope of financial management as well as time value of money and risk return trade off.</p> <p>CO3: Estimation of various capital structure theories and factors affecting capital structure decisions in a firm.</p> <p>CO4: Critical examination of theories of dividend and factors affecting dividend policy.</p> <p>CO5: Computation of working capital requirement.</p> |
| <p align="center">Indian Financial System (BC-211)</p> | <p>CO1: Understanding the role of financial system in economic development of a nation.</p> <p>CO2: To learn about Indian financial markets, regulators of financial markets, financial institutions.</p> <p>CO3: Getting enhanced knowledge of financial services in India.</p> <p>CO4: Understanding the working procedures of financial institutions and mutual funds role in capital market, Non-banking Financial Companies (NBFCs).</p> <p>CO5: Description of conceptual framework of financial services and financial institutions in India.</p> |

B. Com. (Hons.) 5thSem.

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| <p align="center">Financial Reporting and Analysis (BC-301)</p> | <p>CO1: Describing conceptual framework of financial reporting in the context of financial statements.</p> <p>CO2: Learning reporting of transactions in accordance with international accounting standards.</p> <p>CO3: Analysis and interpretation of a case of financial statements of companies.</p> <p>CO4: Knowledge of preparation and presentation of financial accordance with international accounting.</p> <p>CO5: Understanding of emerging areas in financial reporting - Accounting for E-commerce business, value added statements and integrated reporting.</p> |
| <p align="center">Income Tax (BC-302)</p> | <p>CO1: Understanding basic concepts in the law of income tax and determine the residential status of different persons.</p> <p>CO2: Identifying heads of income of 'Salaries' and 'Income from House Property'.</p> <p>CO3: Perfection in computation of income under the head 'Profits and gains of business or profession', 'Capital gains' and 'Income from other sources.</p> <p>CO4: Understand clubbing provisions, aggregate income after set-off and carry forward of losses.</p> <p>CO5: Computation of taxable income and tax liability of individuals and firms.</p> <p>CO6: Developing skills to file online returns of income.</p> |

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| <p style="text-align: center;">Foreign Exchange Management (BC-303)</p> | <p>CO1: Understand the international monetary system of Bimetallism, Gold standard, Bretton Woods's system, exchange rate, etc. CO2: Regulation and management of foreign exchange. Determination of Exchange Rates. CO3: Description of Foreign Exchange Markets and Forward Market. CO4: Methods and mechanism of current account transactions, capital account transactions. CO5: Export of goods and services under the Foreign Exchange Management Act, 1999. CO6: To understand the basic concepts of BOP.</p> |
| <p style="text-align: center;">Advanced Accounts (BC-304)</p> | <p>CO1: Understand Amalgamation of companies. International Accounting Standard 12: Income Taxes. CO2: To describe liquidation of companies and lease. CO3: Preparation of Accounts of Electricity Companies and International Accounting Standard 33: Earning Per Share. CO4: Examination of Accounts of Holding Companies under section 129 of Companies Act 2013. CO5: Preparation of consolidated P&L a/c and Balance Sheet including intercompany and chain holdings. CO6: Learning International Accounting Standard 23: Consolidated and Separate Financial Statements</p> |
| <p style="text-align: center;">Banking and Insurance (BC-305)</p> | <p>CO1: Explain the structure, functions and modern banking services. CO2: Outline bank deposits, lending and role of RBI in credit control. CO3: Summarize bank management and negotiable instruments. CO4: Summarize the basic principles of insurance. CO5: Explain types of insurance.</p> |
| <p style="text-align: center;">Summer Training and Project Report (BC-306)</p> | <p>CO1: Competency in the linking of accounting tolls and software's in the real-world enterprise. CO2: To learn the components of preparing and presentation of training report. CO3: Learning the organizational working and work as a team player. CO 4: To understand the importance of working in teams and to become an effective team member. CO5: Ability to identify own strengths and weaknesses and use for self-development and improving interpersonal communication skills.</p> |
| <p>B.Com. (Hons.) 6th Sem.</p> | |

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| <p align="center">Goods and Service Tax (BC-307)</p> | <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>CO5: Knowing the basic concepts of Customs Act and to compute the assessable value for charging customs duty.</p> |
| <p align="center">Labour Laws (BC-308)</p> | <p>CO1: Understand evolution of industrial relations and its significance in managerial world.</p> <p>CO2: Imbibe how to interact, negotiate and transact with trade unions.</p> <p>CO3: Understand the basics of the Employees Provident Fund & Miscellaneous Provisions Act, 1952.</p> <p>CO4: Design and understand the discipline measures and address grievance mechanisms.</p> <p>CO5: Understanding the Employee's Compensation Act, 1923, The Payment of Bonus Act, 1965, Payment of Gratuity Act, 1972 and Payment of Wages Act, 1936.</p> |
| <p align="center">Entrepreneurship (BC-309)</p> | <p>CO1: Understand the concept of entrepreneurship in the context of Indian economic scenario.</p> <p>CO2: Gather knowledge and ideas on the existing support system for entrepreneurial orientation.</p> <p>CO3: Understand enterprise formation process for gaining ideas as to creation of an enterprise for pursuing a career.</p> <p>CO4: Understand requirements of post-enterprise creation for effective operation of the business.</p> <p>CO5: Gain knowledge on available growth strategies for implementing effective suitable strategy for expansion and growth.</p> |
| <p align="center">Governance, Ethics & Social Responsibility of Business (BC-310)</p> | <p>CO1: Understanding and develop conceptual thinking about politics and approaches to moral reasoning.</p> <p>CO2: Knowledge about the Concept of business and Ethics in business.</p> <p>CO3: Comprehend the principles and theories of business ethics.</p> <p>CO4: Conceptual framework of corporate governance.</p> <p>CO5: Knowledge about the Codes & Standards on Corporate Governance.</p> |

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| <p>Auditing (BC-311)</p> | <p>CO1: Understanding the concept of audit and assurance and the functions of audit, corporate governance, including ethics and professional conduct. CO2: Demonstrate how the auditor obtain and accepts audit engagements. CO3: The reflection of Audit work in different types of audit report, written representations and the final review and report. CO4: Provide and assimilate information leading to failure of organization and corporate scams. CO5: Comprehend the governance framework for an organization provided by different regulatory bodies in India and Abroad.</p> |
| <p>Cyber Crime and Laws (BC-312)</p> | <p>CO1: Identification of cyber risk associated with online activities. CO2: Essentials of preparing laws for safe working in the vertical scenario having varied access points, data sources, network and system related issues, especially in online transactions. CO3: Generate and preserve electronic evidences for personal and professional use. CO4: Work in virtual space safely and with business process or products confirming to the regulatory framework and not falling under the ambit of cyber-crimes. CO5: Analyzing specific cases and finding pertinent facts for resolutions.</p> |