

B.Com.

Department of Commerce

PROGRAM OUTCOME (PO)

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

PO1: Gain a thorough fundamental knowledge of Commerce.

PO2: Apply proficiency in competitive exams like CA, CS, CMA and other courses.

PO3: Apply the competencies and creativity required to undertake entrepreneurship as a desirable and feasible career option.

PO4: Develop numerical ability and conceptual understanding of business regulatory framework.

PO5: Attain knowledge of various disciplines of commerce, business, accounting, finance, auditing, etc, with inculcation of right kind of attitude to work efficiently, the student have ample of avenues for higher studies as well as to efficiently work in ever dynamic business environment.

PSO6: Familiarity with e-commerce application in modern day business and computer applications in business management.

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.

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, development of understanding about preparing accounts in different business organisations.

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

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

CO4: Understand regards application of accounting 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: Develop 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 marketing management and human resource management.

SEMESTER I

BCOM GE 101:Micro Economics

COURSE OUTCOME

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

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

CO2: Enable to understand the basic of demand and supply. Student are capable of understanding the topics related to consumer demand 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: Develop 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: Develop basic knowledge of mathematics and its applications in the field of commerce and industry.

CO2: Acquaint with wide ranging applications of statistical tools and techniques to commerce, economics and practical situations.

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

CO4: Develop an 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: Gain knowledge regarding the theory of probability.

CO2: Enabling student to clearly understand to principles of correlation and regression

CO3: Conceptual understanding to the approach of Index numbers.

CO4: Enhancing 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 joint Stock Company and suggesting the suitability of joint stock Company as a form of Business organisation

CO2: Acquaint the student 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: Enhance upon the conduct of company meetings as per the compliance to manage the internal and external affairs of To understand the provision relating to payments of Dividend, Books 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: Provide basic knowledge of concepts, principles and provisions of Income-tax Act, 1961 and the relevant Rules.

CO2: 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 AOP, Companies.

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. Copy and paste data in Excel
- CO2:** Understand, creating and work with formulas and functions. Understanding and use of formula cell referencing. Sort and filter data I.
- CO3:** Use Excel functions to summarize quantitative data graphically, including scenario manager and pivot table and charts.
- CO4:** Printing workbook. Learning how to use 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 303:

COURSE OUTCOME

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

- CO1:** Familiarise with corporate accounting procedures and to understand the accounting patterns of various companies. Enabling the student to develop awareness about corporate accounting in conformity with the provisions of Companies Act, IAS and IFRS.
- CO2:** ExPOing to the accounting practices prevailing in the corporate. Helping the student to build 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 .Enhancing 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. Imparting knowledge of cost accounting system and acquainting the student with the measures of cost control.

CO4: The course is designed to effectively catch on the pragmatic approach to the methods of 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 Managerial; distinction between cost control and cost reduction.
- 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:** Interpret 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 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 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. An insight to the elaborate procedure for audit of limited companies.
- CO2:** It helps the student to cover the special areas of audit. Enabling the student to understand the duties and responsibilities of auditors.
- CO3:** Building the understanding for conceptual framework of corporate governance.
- CO4:** Facilitating effective, entrepreneurial and prudent management that can deliver the long-term success of the company.

SEMESTER VI

BCOM CC 613: Auditing and Corporate Governance

COURSE OUTCOME

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

- CO1:** Having a clear perspective on environmental factors both domestic and global business.
- CO2:** Identifying functional resources useful for international business.
- CO3:** Enabling the student to understand the theories of international trade.
- CO4:** It covers the understanding for International finance environment, organisational structure of international business operations, 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 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 purPOe of business research.

CO3: Cover research process, measurement and report preparation.

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