



**Name of the Programme: B.Com. (CBCS)**

**Programme Outcomes (PO)**

**After completing the Three Year Undergraduate Programme in Commerce, Students are expected to achieve the following Programme Outcomes:**

**PO1:** Commercial Knowledge

**PO2:** Problem Analysis

**PO3:** Conduct an Investigation of Complex Problems

**PO4:** Modern Tool Usages

**PO5:** Commerce and Society

**PO6:** Environment and Sustainability

**PO7:** Ethics

**PO8:** Individual and Team Work

**PO9:** Effective Communication

**PO10:** Project Management and Finance

**PO11:** Life Long Learning

**PO12:** Growth of Business Skill

**PO13:** Proper Use of Finance and Accounts

**PO14:** Mentality for Business Venture

**Programme Specific Outcomes (PSO)**

**The programme specific outcomes of the Undergraduate Programme in Commerce are listed below. After completing the programme the students will be able to-**

**PSO1: Gain comprehensive knowledge of Commerce and Management Principles:**

The students will be able to acquire the basic knowledge and skills required in business theories and practices.

**PSO2: Develop analytical and Problem-Solving Skills:**

Research and Development is an unavoidable part of the field of commerce and management – be it in finance, HR, marketing, banking, entrepreneurship, or any other pure and applied subject area in Commerce. The students will build an intent to carry out further research in their chosen field of study and will be able to contribute towards the theory and practice of the same. The students will build an inclination towards academic and applied research in specific components of commerce discipline, which will ensure their employment in both academics and industry.

**PSO3: Learn Ethical and Professional Competencies:**

The students will acquire enough theoretical and practical knowledge about different subjects of commerce and allied disciplines to be employed in functional areas like Accounting, Auditing, Finance, HR, Marketing, Management, Banking, and also allied commercial sectors like Tourism and Hospitality, Health Care, Corporate Law, and others. The students will be acquainted with the global stand of commerce and its multi-dimensions. Also, they will develop an understanding of communication skills in business and a job. This will help them work in diverse job profiles and work teams across the nation and the world at large.

**Course Outcomes (CO)****B.Com. 1<sup>st</sup> Semester****Course Title: Financial Accounting**

Course Code: C101

*On completion of this Course, a student will be able to –*

- CO1:** Learn the theoretical framework of Accounting and accounting processes including computerised accounting system.
- CO2:** Measure business income and depreciation.
- CO3:** Understand the accounting for hire purchase system and instalment purchase system.
- CO4:** Do branch accounting.
- CO5:** Learn the methods for accounting for dissolution of the Partnership Firm.

**Course Title: Business Law**

Course Code: C102

*At the end of this course the student will be able to-*

- CO1:** Understand the General Principle of Law of Indian Contract Act, 1872.
- CO2:** Understand the Specific Contract of Indian Contract Act, 1872.
- CO3:** Get a brief idea about Sale of Goods Act, 1930.
- CO4:** Learn the laws of the Partnership Act,1932 and the Limited Liability Partnership Act,2008.

**Course Title: Micro Economics**

Course Code: G101

*At the end of this course the student will be able to-*

- CO1:** Get an idea on Demand and theories of Consumer Behaviour.
- CO2:** Understand the Production theory and Cost functions.
- CO3:** Understand the concepts associated with perfect competition market.
- CO4:** Understand the concepts associated with monopoly market.
- CO5:** Understand the concepts associated with imperfect competition market.

**B.Com. 2<sup>nd</sup> Semester****Course Title: Corporate Accounting**

Course Code: C203

*At the end of this course the student will be able to-*

- CO1:** Understand on accounting of shares and debentures along with redemption according to Companies Act, 2013.
- CO2:** Prepare financial statements of corporate entities and Banking companies.
- CO3:** Make valuation of Goodwill and Valuation of Shares and prepare Cash flow Statement.
- CO4:** Prepare accounting for amalgamation and internal reconstruction of companies.
- CO5:** Understand the accounting of holding companies and preparation of consolidated financial statements.

**Course Title: Corporate Law**

Course Code: C204

*At the end of this course the student will be able to:*

- CO1:** Get an idea on Administration of Company Law
- CO2:** Make Documentation of a company.
- CO3:** Learn the management of a company.
- CO4:** Prepare the Accounts and Audit of a company.
- CO5:** Understand the Depositories Act 1996.

**Course Title: Macro Economics**

Course Code: G202

*At the end of this course the student will be able to:*

- CO1:** Understand the Concepts and variables of macroeconomics.
- CO2:** Understand the Economy in the short run including fiscal and monetary policy.
- CO3:** Understand the concepts of Inflation, unemployment and their effects on the economy.
- CO4:** Understand the functioning of an open economy.
- CO5:** Understand the theories of demand for and supply of money.

**B.Com. 3<sup>rd</sup> Semester****Course Title: Human Resource Management**

Course Code: C305

*At the end of this course the student will be able to:*

- CO1:** Learn with theoretical framework of human resource management and personnel management.
- CO2:** Understand the human resource planning and recruitment and selection process.
- CO3:** Get an idea on the Training and Development of human resource.
- CO4:** Make employee Performance Appraisal.
- CO5:** Get an idea on Maintenance of human resource.

**Course Title: Income Tax Law and Practice**

Course Code: C306

*At the end of this course the student will be able to:*

- CO1:** Understand the basic concept of Income tax and residential status of persons including exempted income.
- CO2:** Compute the Income from Salary and House Property.
- CO3:** Compute the Profits and gains of business or profession, Capital gains and Income from other sources.
- CO4:** Compute Total Income and Tax Liability.
- CO5:** Make e-filing of income tax return.

**Course Title: Management Principles and Application**

Course Code: C307

*At the end of this course the student will be able to:*

- CO1:** Understand the evolution of management thought and theories, including classical, neo-classical, behavioural, systems, contingency, and contemporary approaches, and their relevance to modern management practices.
- CO2:** Understand the planning process, including strategic planning, environmental analysis techniques and decision-making methods for effective managerial decision-making.
- CO3:** Analyse the organizing process, including the principles of organizing, authority relationships, decentralization, delegation, and organizational structures.
- CO4:** Evaluate the staffing process and apply motivation theories and leadership theories to enhance employee performance and organizational effectiveness.
- CO5:** Examine the control process, including control techniques, principles of effective control, and limitations, and comprehend emerging issues in management.

**Course Title: Business Statistics**

Course Code: G303

*At the end of this course, the student will be able to:*

- CO1:** Understand the descriptive statistics and their applications in business decision-making.
- CO2:** Learn the basic knowledge of Statistical methods, & Graphical presentation of data analysed with the help of Tabulation.
- CO3:** Understand the Probability rules and concepts to discrete and continuous random variables to answer questions within a business context.
- CO4:** Evaluate regression models for forecasting and decision-making.
- CO5:** Analyse the time series data by identifying and estimating trend, seasonal, and cyclical components using techniques such as the least squares method, moving averages, and seasonal indices.
- CO6:** Compute and interpret correlation coefficients to measure the strength and direction of linear and non-linear relationships between variables, and develop and evaluate simple and multiple linear regression models for forecasting and decision-making.

**B.Com. 4<sup>th</sup> Semester****Course Title: Cost Accounting**

Course Code: C408

*At the end of this course the student will be able to:*

- CO1:** Understand the cost concepts and theoretical aspects of cost accounting and preparation of cost sheet.
- CO2:** Compute accounting for materials and labour.
- CO3:** Compute accounting for overheads.
- CO4:** Understand the workings of unit costing, job costing, contract costing, process costing and service costing.
- CO5:** Learn the integral and non-integral systems and reconciliation of cost and financials account.

**Course Title: Business Mathematics**

Course Code: C409

*At the end of this course the student will be able to:*

- CO1:** Apply algebraic operations on matrices, find inverse matrices, and utilize matrix methods to solve systems of linear equations relevant to business applications.
- CO2:** Understand the concepts of mathematical functions, limits, continuity, differentiation, and apply techniques like marginal analysis, elasticity, and optimization to solve business problems involving maximization and minimization, including monopolist's optimal price and quantity, and economic

order quantity.

- CO3:** Perform partial differentiation, apply Euler's theorem, use total differentials, differentiate implicit functions, and employ the Lagrangian multiplier method to solve optimization problems involving multiple variables and constraints.
- CO4:** Analyse the concepts of nominal and effective interest rates, perform compounding and discounting using different types of rates, and calculate the present and future values of various types of annuities while applying the concept of asset depreciation.
- CO5:** Formulate linear programming problems (LPP), graphically solve LPPs, and identify cases of unique and multiple optimal solutions, unbounded solutions, infeasibility, and redundant constraints in the context of business optimization scenarios.

**Course Title: Computer Application in Business**

Course Code: C410

***At the end of this course the student will be able to:***

- CO1:** Use word processing software for creating and formatting business documents, including working with templates, text editing, formatting, spell-checking, mail merge, inserting tables, pictures, and videos.
- CO2:** Develop effective business presentations using presentation software, including creating slides, formatting text, inserting multimedia elements, applying animations, transitions, and delivering slideshows.
- CO3:** Apply spread sheet software skills for managing worksheets, formatting data, using formulas and functions, creating charts and graphs, and organizing projects involving multiple spreadsheets.
- CO4:** Construct business spreadsheets for various applications, such as loan and lease statements, ratio analysis, payroll statements, depreciation accounting, graphical data representation, frequency distribution, correlation, and regression analysis.
- CO5:** Design and implement database management systems for accounting and business applications, including creating entity-relationship (ER) models, transforming ER models into relational data models, writing SQL queries, and applying DBMS software for managing data in areas like accounting, inventory, HRM, suppliers, and customers.

**Course Title: Indian Economy**

Course Code: G404

*At the end of this course the student will be able to:*

- CO1:** Understand the Concepts and Measures of Economic Development & Underdevelopment
- CO2:** Understand India's economic development since Independence
- CO3:** Get an idea on the policy regimes including monetary policy and fiscal policy.
- CO4:** Understand the Growth and development, structural changes in different phases of growth and policy regimes across sector
- CO5:** Learn the sectoral trends and issues in Indian Economy.

**B.Com. 5<sup>th</sup> Semester****Course Title: Principles of Marketing**

Course Code: C511

*At the end of this course, the student will be able to:*

- CO1:** Grasp the nature, scope, and significance of traditional and modern marketing concepts, including the marketing mix and environment.
- CO2:** Recognize the importance of consumer behaviour and effectively segment markets based on various bases.
- CO3:** Comprehend the concepts of product planning, development, packaging, branding, and after-sales services, along with the significance and types of pricing.
- CO4:** Learn the necessity and methods of promotion to effectively reach and influence target audiences.
- CO5:** Understand the factors affecting the choice of distribution channels and the role of physical distribution in the marketing strategy.

**Course Title: Financial Management**

Course Code: C512

*At the end of this course the student should be able to:*

- CO1:** Understand the basic concepts of financial management.
- CO2:** Learn the management of working capital.
- CO3:** Get an idea on the investment decision making techniques, cost of capital, optimal capital structure and financial leverage.
- CO4:** Understand the dividend policy decisions and theories and retained earnings.



**Course Title: Management Accounting**

Course Code: DSE501

*At the end of this course the student will be able to:*

- CO1:** Understand the Meaning, nature, scope, and functions of Management accounting in decision making.
- CO2:** Prepare Cash flow Statements as per Indian Accounting Standard 7 (revised), fund flow statement.
- CO3:** Use the Marginal & differential costing as a tool for investment decision making techniques.
- CO4:** Understand the Budgeting for profit Planning and Control.

**Course Title: Consumer Behaviour**

Course Code: DSE501

*At the end of this course, the student will be able to:*

- CO1:** Get the basic knowledge about consumer Behaviour.
- CO2:** Learn the Information search process.
- CO3:** Understand the Socio-Cultural Factors of Consumer Behaviour.
- CO4:** Understand the personal and psychological Factors of Consumer Behaviour

**Course Title: Retail Management**

Course Code: DSE502

*At the end of this course the student will be able to:*

- CO1:** Get the basic knowledge about Retailing and its reason for growth.
- CO2** Understand the types and organizational structure of retail stores.
- CO3** Understand the logistic issues and distribution Stores location.
- CO4** Understand the Retailing in India.

**Course Title: Advanced Financial Accounting**

Course Code: DSE502

*At the end of this course the student able be able to:*

- CO1** Prepare the accounts of banking companies.
- CO2** Compute the accounting of life insurance companies and ascertainment of profit in life insurance companies.
- CO3** Learn the accounting of general insurance companies.
- CO4** Compute the accounting for investment.

**Course Title: Industrial Relations**

Course Code: DSE501

*At the end of this course the student will be able to:*

- CO1** Understand the theoretical aspects of industrial relations and theories.
- CO2** Learn the government policies in relation to industrial relations.
- CO3** Understand the management of strikes and lock outs under the Industrial Disputes Act.
- CO4** Get an idea on the industrial disputes, prevention and settlement of industrial disputes and negotiations.

**Course Title: Human Resource Development**

Course Code: DSE502

*At the end of this course the student will be able to:*

- CO1** Learn the concept of Human Resource Development and Scope, Need and Importance of HRD.
- CO2** Understand the HRD Structure, Culture and Climate.
- CO3** Understand HRD Practices in India and Objective of Strategic HRD.
- CO4** Understand the Training and Development, evaluation of Training and Development Program.

**B.Com. 6<sup>th</sup> Semester****Course Title: Financial Statement Analysis**

Course Code: DSE602

*At the end of this course the student will be able to:*

- CO1** Understand the Financial statement Analysis and its Significance.
- CO2** Compute the Ratio Analysis
- CO3** Understand the Financial Reporting concept and Reporting of Corporate Social Responsibility and Corporate Governance.
- CO4** Understand the Financial reporting by banks and NBFCs and Insurance Companies.

**Course Title: Trade Unionism**

Course Code: DSE602

*At the end of this course the student will be able to:*

- CO1** Get an idea on the Trade Unionism.
- CO2** Understand the White Collar & Blue Collar Trade Unions and Managerial Associations.
- CO3** Get an idea on the Employers' Association.
- CO4** Learn about the International Labour organization.

**Course Title: Service Marketing**

Course Code: DSE601

*At the end of this course the student will be able to:*

- CO1** Understand the service marketing.
- CO2** Learn the service marketing Segmentation, Targeting & Positioning.
- CO3** Understand the Expanded marketing mix.
- CO4** Learn the Service Marketing Applications.

**Course Title: Auditing**

Course Code: C613

*At the end of this course the student will be able to:*

- CO1** Get a basic knowledge about audit and audit process.
- CO2** Learn the audit procedures like routine checking, vouching, verification and valuation of assets and liabilities.
- CO3** Prepare the audit of limited companies.
- CO4** Prepare the Independent Auditor's Report and Standard and Qualified Report.

**Course Title: Advertising Management**

Course Code: DSE602

*At the end of this course the student will be able to:*

- CO1** Get the basic knowledge about Advertisement including legal and ethical aspects.
- CO2** Learn the advertising planning and Decision Making.
- CO3** Understand the advertising design with Creative aspects, Advertisement appeals etc.
- CO4** Understand the roles and services of Advertising agency.

**Course Title: Security Analysis and Portfolio Management**

Course Code: DSE601

*At the end of this course the student will be able to:*

- CO1** Learn the basics of investment and alternatives of investment, concept of risk and return and methods of analyzing the securities.
- CO2** Get an insight into portfolio analysis and management and portfolio selection and construction specially Markowitz model.
- CO3** Understand the workable knowledge on capital asset pricing model and factor models.
- CO4** Learn the portfolio performance evaluation measures in relation with risk and return.

**Course Title: Labour and Industrial Laws**

Course Code: DSE601

*At the end of this course the student will be able to:*

- CO1** Understand the basic knowledge of Labour Legislation in India,
- CO2** Understand the provisions and working of the Factories Act, 1948.
- CO3** Learn The Trade Union Act, 1926.
- CO4** Understand the basics knowledge of payment of Wages Act, 1936, the Minimum Wages Act, 1948 and the Payment of Bonus Act, 1965

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