

B.COM PROGRAMME (COMMERCE)

PROGRAM OUTCOMES (POs)

After completing three years program in Bachelors of Commerce, The students could achieve the following program outcomes

PO 1: After completing graduation students adequate knowledge in the various aspects of trade, commerce, industry and business

PO 2: Student become competent writing various competitive examinations like Civil services examinations, Combined Defence Services examinations KPSC, IBPS, Indian Railway Board corporate world as well as the government services

PO 3: By Virtue of knowledge and skills gained in accounting, management banking, income tax and costing etc. subject the students would be able to start their own profession or business.

PO 4: Having gained adequate knowledge in respective subjects students will be able act as guides in the society.

PO 5: Some may emerge as big industrialist, businessmen, professionals, social activities and progressive farmer's management problems.

PO 6: Students emesis professional skills, values, team spirit and high leadership and to accept the challenges in the industry and academics.

PROGRAM SPECIFIC OUTCOMES

The students could possess the knowledge, skills and attitudes during their B.com degree course. By virtue of the training and learning, they could become eligible job hunters in government and private sectors.

POS 1: An inclination towards lifelong learning and acquiring contemporary knowledge.

POS 2: Students have a greater number of alternatives to pursue professional and traditional courses such as CA, CS, CWA, CMA, MBA, M. Com, etc. for academic progressions.

POS 3: Students will be able to pursue their career in higher education, advance research and career specific programs in the field of commerce and finance.

POS 4: Students will be able to get employment opportunities in functional areas like taxation, accounting, auditing, banking, BPOs, KPOs, insurance etc.

POS 5: Students will acquire managerial skill like communication, decision making, problem solving etc in day-to-day business affairs.

POS 6: Students will acquire theoretical and practical knowledge for performing various business activities.

POS 7: Acquire jobs in different sectors such as banking, industry, insurance companies, defence, CSO, NSSO, planning department etc.

POS 8: Pursue post-graduation degree such as MBA, MSW and law degree.

POS 9: Start own entrepreneurship.

COURSE OUTCOMES (Cos)			
Sl. No	Course Code	Course Name	Course Outcomes
1.	A00211/DSC-1	Financial Accounting-I B.COM-I	CO1: Students will acquire in depth knowledge of financial accounting. CO2: Students are able to understand the preparation of final account. gain competence to prepare read accounts of professional and analyse the financial statements . CO3: Students are able to evaluate the performance of various can evaluate and judge the financial departments soundness or otherwise of the concerns. CO4: It helps students to acquire conceptual knowledge of financial accounting and to impart skills for recording various kinds of business transactions. CO5: Acquire knowledge in farm accounting .
2.	A0241/DSC-2	Business Environment B.COM-I	CO1: To identify various factors influencing business. CO2: Enumerates the working and impact of economic environment of national and international level. CO3: understand the impact of political legal environment. CO4: It enables the students to understand the socio-cultural factor that influence on business. CO5: Students understand the impact of technological environment on business. Thus, can reap the benefits of environment scanning.
3.	A0231/DSC 1.6	COMPANY LAW AND ADMINISTRATION B.COM-I	CO1: Acquire through knowledge and develop understanding of the provisions of Company Act-2013. CO2: Understand the role of company in running a company successfully on the track of companies act -2013 and other previous acts gain knowledge about preparation. Filling and issue of important document like MA,A/A, Prospectus etc. CO3 :Knowledge on appointment and removal of, duties and responsibilities of board of directors. CO4: acquire full knowledge on conduct of different meetings CO5: butter understanding of the company management and winding up procedures.

4.	A0251/SEC 2.7	PRACTICALS ON SKILL DEVELOPMENT B.COM-I	To enable students to learn practical aspects of business functions and help them to improve their knowledge relating to real practices of business in relations to particular functions.
5.	B0211/ DSC 2.3	Financial Accounting-II B.COM-II	CO1: Students are able to understand how to ascertain profit or loss of consignment and branch account. CO2: gain the knowledge of Limited Liability Partnership. And their importance. CO3: It helps students to acquire conceptual knowledge of human resource accounting. CO4: It helps students to acquire conceptual knowledge on hire purchase and instalment system.
6.	B0231/ DSC 2.5	MODERN MARKETING MANAGEMENT B.COM-II	CO1: Understand the important marketing concepts and various types of market CO2: Knowledge on product and its classifications and their marketing, market characteristics, agricultural marketing. CO3: Analysis of market segmentation, process and models of consumer behaviour, types of brands. CO4: Enumerates process of new product development, product life cycle, pricing policies and strategies. CO5: Classification of channels of distribution and role of promotion and promotion mix.
7.	B0221/ DSC 2.4	Modern Management Techniques B.COM-II	CO1: To help students to understand the conceptual framework of management and their applicability in industrial and other organizations.
8.	B0251/ SEC 2.7	Practical On Skill Development B.COM-II	CO1: The objectives of the course is to enable students to learn practical aspects of business functions and help them to improve their knowledge relating to real practices of business in relations to particular functions

9.	C211	Retail Management B.COM-III	<p>CO1: Understand the concept of retailing and retail management.</p> <p>CO2: Acquire the knowledge about different formats of organized and unorganized retailing.</p> <p>CO3: Provides clear information about pricing strategies used by retailers.</p> <p>CO4: Understand the ways that retailer use to interact with customers.</p> <p>CO5: Understands the concepts of FDI in retailing, franchising, licensing Etc.</p> <p>CO6: Acquire knowledge about segmentation in retail marketing.</p>
10.	C221	Principles of Entrepreneurship Development B.COM-III	<p>CO1: Basic understanding of entrepreneur, entrepreneurship and entrepreneurship development, Attractions and challenges of an entrepreneur.</p> <p>CO2: Provides an insight into classification of modern industries.</p> <p>CO3: Better understanding of women entrepreneurship, charms and problems of women entrepreneurship, organizational framework for women entrepreneurs</p> <p>CO4: Understanding of role of creativity and innovation in entrepreneurship.</p> <p>CO5: Enables the students to understand the importance and process of problem solving.</p>
11.	* C231	Corporate Accounting – I B.COM-III	<p>CO1; Gain in-depth understanding of the corporate accounting concepts. enables preparation of banking company accounts</p> <p>CO2: It helps the students in preparation of Bank accounts and valuation of goodwill.</p> <p>CO3: Acquire knowledge about preparation of final accounts of company.</p> <p>CO4: Understand the accounting treatment for valuation know different methods of valuing goodwill & shares.</p> <p>CO5: acquires knowledge about process liquidation of corporation.</p>
12.	C241	Banking Law & Practice B.COM-III	<p>CO1: basic concepts and functions of banking company.</p> <p>CO2: Student understand relationship between bankers and customers both general and special.</p> <p>CO3: Provides a deep knowledge about negotiable instruments in particular cheque crossing etc.</p> <p>CO4: Students are able to understand the opening and operating of various types of accounts.</p> <p>CO5: Grasp about E-Banking and internet banking in detail.</p>

13.	C261	Business Statistics- I B.COM-III	CO1: Understand Meaning and concepts of Statistics. CO2: Different methods of presentation of Statistical data. CO3: Classification of different measures of dispersion. CO4: Better understanding of basic terminologies and applications of probability and expectations. CO5: Students are able to learn the concept of time series and calculation of trend values.
14.	C281	Computer Application in Business- II B.COM-III	CO1: To understand the basics of MS-Excel CO2: To learn in detail working with MS-Excel CO3: To understand the concepts of DBMS CO4: Students learn to manage the data using MS-Access program CO5: To understand the concept of MIS
15.	D211	Financial Management B.COM-IV	CO1: Learn the concept of financial management and sources of finance. CO2: Understand and analyze the cost of capital and WACC. CO3: Students can understand causes and effects of undercapitalization and over capitalization CO4: Calculation of working capital requirement and components of working capital. CO5: Students can acquire knowledge about theories of capitalization
16.	D221	Modern Business Law B.COM-IV	CO1: Students acquire knowledge about various concepts of business law including special contracts. CO2: Develop knowledge about Indian contract act 1872. CO3: Equip with provisions of Right to Information Act CO4: To understand the various concepts of Cyber law
17.	D231	Corporate Accounting II B.COM-IV	CO1: Understand the different types of Amalgamation CO2: Understand the scheme of internal reconstruction. CO3: Know the accounting problems relating to Amalgamation and external reconstruction CO4: Gain knowledge about case study. CO5: Enable the students to gain idea about holding company and its subsidiaries.
18.	D241	Business Communication Skills B.COM-IV	CO1: Acquire knowledge of effective communication and modern means of communication. CO2: Understand different kinds of business letters and its purpose, process of writing. CO3: Acquire knowledge about requirement of different types of correspondence and how to write the same. CO4: Analyze and preparation of reports. CO5: It helps students to face interview successfully.

19.	D261	Business Statistics -II B.COM-IV	<p>CO1: Apply Poisson and Binomial probability distributions to various business problems.</p> <p>CO2: To understand Normal distribution and its applications</p> <p>CO3: To use correlation and regression analysis to estimate the relationship between two variables.</p> <p>CO4: To use statistical control techniques in making decisions.</p> <p>CO5: Understand and dealing with the exceptional cases of transportation problems.</p>
20.	D281	Computer Application in Business –III B.COM-IV	<p>CO1: Become well versed in problem solving techniques.</p> <p>CO2: To develop programming skills in C and OOPS</p> <p>CO3: Understand the concepts of internet and cyber security</p> <p>CO4: Students able to understand the various computerized corporate banking</p> <p>CO5: Acquire skills of web-based marketing.</p>
21.	E211	Management Accounting B.COM-IV	<p>CO1: Understand about the concept of management, accounting tools and techniques.</p> <p>CO2: Understand about different methods of financial analysis and interpretation tools.</p> <p>CO3: Gain knowledge about different types of ratios.</p> <p>CO4: Acquired knowledge about preparation of fund flow statement</p> <p>CO5: Acquire knowledge about preparation of cash flow statement</p>
22.	E221	Income Tax I B.COM-V	<p>CO1: Must acquire knowledge on the provisions of Income tax law and practice and enable students compute the tax payable by assesses.</p> <p>CO2: Acquire knowledge about taxation, Rates of tax & Residential status.</p> <p>CO3: Gained knowledge about the provisions of salary income, House property & business and profession and their computation.</p> <p>CO4: Understand the exempted incomes U/S 10.</p> <p>CO5: Enabling the students an idea about capital ga and other sources.</p>
23.	E231	Elements of Costing-I B.COM-V	<p>CO1: Aimed to familiarize the concept of cost accounting</p> <p>CO2: Helps to gather knowledge on preparation of cost sheets from practical point of view</p> <p>CO3: It facilities to get idea and meaning of material control with pricing methods</p> <p>CO4: Develop the knowledge about remuneration and incentives.</p>

24.	E251	Computer Application in Business-IV B.COM-V	<p>CO1: Student get acquainted with the knowledge about electronic commerce</p> <p>CO2: Understand the concepts of computer network and business through internet</p> <p>CO3: Acquire the skills of designing web pages using HTML</p> <p>CO4: Student develop knowledge about windows applications in VB.NET</p> <p>CO5: To understand concept of exchanging business documents through EDI and various EPS channels</p>
25.	E311	Indian Financial Markets B.COM-V	<p>CO1: Understand the structure of Indian financial system.</p> <p>CO2: Understand the concept of financial markets and instruments of money market.</p> <p>CO3: Acquired knowledge about capital market.</p> <p>CO4: Awareness on stock market instruments and its participants.</p> <p>CO5: Understand about mutual funds and institutions involved in it.</p>
26.	E321	Goods and Services Tax (GST)-I B.COM-V	<p>CO1: Understand the historical background of Goods & Service Tax and types of GST.</p> <p>CO2: Understanding the scope and the concepts and terminologies used in Goods & Service Tax.</p> <p>CO3: Provides deeper understanding about Exemptions under Goods & Service Tax.</p> <p>CO4: Understand the registration process under GST.</p> <p>CO5: Knowing “place of supply rules” and applicability of the same under GST filling of GST return.</p>
27.	F211	Modern Auditing and Practices B.COM-VI	<p>CO1: Understand about the concept of auditing, types of auditing and methods of auditing</p> <p>CO2: Acquire knowledge about vouching of cash transaction, verification of assets and liabilities</p> <p>CO3: Comprehend the knowledge about appointment of different types auditor, their duties and rights</p> <p>CO4: Acquired knowledge about report writing</p>
28.	F221	Income Tax – II B.COM-VI	<p>CO1: Students acquire knowledge of Assessment Procedure</p> <p>CO2: It helps students to understand the process of filing income tax returns</p> <p>CO3: Comprehend the knowledge about the concepts of deductions under section 80C to 80U</p> <p>CO4: Understand about savings u/s 80C to save income tax.</p> <p>CO5: Enabling the students to have knowledge on set off and carry forward of losses</p>

29.	F231	Costing Methods and Techniques - II B.COM-VI	CO1: It enables students to understand the concept of overhead cost CO2: Gain knowledge about job and contract costing CO3: Acquire knowledge on marginal costing technique CO4: Students understand knowledge about ascertainment of process cost CO5: Students understand how to reconcile profits as per financial and cost accounts
30.	F251	Computer Application in Business - V B.COM-VI	CO1: To understand the computerized accounting information system and computerized accounting v/s manual accounting CO2: Develop knowledge on computerized accounting software (tally) CO3: Student become able to work with inventories in tally CO4: Students able to generate reports in tally CO5: To understand the concepts of multimedia
31.	F311	Indian Financial Services B.COM-VI	CO1: Understand the meaning and importance of financial service CO2: Describe about merchant banking and role of SEBI CO3: Acquire knowledge about lease financing CO4: Gain knowledge about factoring and forfeiting CO5: Students understand modern financial services
32.	F321	Goods and Services Tax (GST) - II B.COM-VI	CO1: Students acquire knowledge about GST rates in India CO2: They able to understand valuation of goods and services under GST CO3: Comprehend the knowledge about payment process in GST CO4: Acquire knowledge about input tax credit and tax invoice CO5: It enables the students to understand the process of refund of tax