

BACHELOR OF
COMMERCE
(Pass Course)

Course Outcomes SEMESTER I

1.01 Financial Accounting

- CO1: To get in-depth knowledge of basic accounting ,concepts & conventions, preparation of accounting records & depreciation accounts
- CO2: To understand the basic differences between capital and revenue Expenditures.
- CO3: To understand the preparation of Final Accounts and Rectification
- CO4: To equip with the knowledge of Accounting for non-profit organisations and Consignment accounts.

1.02 Business Mathematics

- CO1: To know the Indices and Logarithms.
- CO2: To get knowledge of Permutations and Combinations.
- CO3: To understand about Sequence and Series, A.P, G.P.
- CO4: To be familiar with Data interpretation.

1.03 Business Economics

- CO1: To know the basic concept of demand and supply and types of elasticity of demand: price , income and cross.
- CO2: To have the knowledge of utility analysis and Iso Quant curves .
- CO3: To have in-depth knowledge of the consumer surplus and use the Indifference curves as an analytical tool.=
- CO4: To get the insights of various factors of productions, production function, Law of productions and various markets.

1.04 Business Management

- CO1: To understand the concept and spectrum of business and objectives
- CO2: To get knowledge about various thoughts of management
- CO3: To understand the details about Planning, Decision Making & MBO
- CO4: To learn the concept of Organising & departmentation.

1.05 Business Communication Skills

- CO1: To understand the basics of communication.
- CO2: To get knowledge about Business Communication at workplace i.e. Letter writing , E- mail, notice, and minutes of meeting
- CO3: How to write a business report and proposal
- CO4: To learn various communication skills, and how to use body language

& gestures.

1.06 Basics of Computer

- CO1: To know the basics of Computer System, generations of computers & its History.
- CO2: To understand about input-output devices.
- CO3: To learn about memory, RAM, ROM and storage devices.
- CO4: To get practical learning of MS Word 2016.

SEMESTER II

COURSE - 2.01 Financial Accounting

- CO1: To differentiate among the Hire Purchase System, Instalment Payment System.
- CO2: To understand how to prepare accounts in dependent branches and Independent branches .
- CO3: To get Knowledge about amalgamation of partnership firm.
- CO4: To gain knowledge about dissolution of partnership firm insolvency of partners (including Garner V/s Murray Rule).
- CO5: To learn about how to prepare departmental accounts, Royalty Accounts and joint venture accounts.

2.02 Business Mathematics

- CO1: To know about Matrices and determinants.
- CO2: To understand the differences of Compound Interest, Annuities.
- CO3: To learn about the Differentiation and Application of differentiation.
- CO4: To be familiar with Ratio, Proportion and Percentage and calculation of Profit and Loss.

2.03 Business Economics

- CO1: To get knowledge of equilibrium and Price determination under perfect competition and Monopoly.
- CO2: To have the insights of markets structures and the equilibrium conditions of a firm and industry in short and long run under monopolistic competition and oligopoly, duopoly model.
- CO3: To understand the concept of marginal productivity theory and theories of rent & quasi rent.
- CO4: To learn about Theories of Interest , Profit and break-even point analysis.

2.04 Business Management

CO1: To describe the different concepts of staffing, recruitment, selection and Training of employees.

CO2: To acquire knowledge on Motivation and Leadership.

CO3: To understand about communication & controlling.

CO4: To get the knowledge of Management of Change.

2.05 Business Environment

CO1: To get knowledge about Business Environment - its components and importance : SWOT Analysis.

CO2: To understand Economic Trends (overview): income , savings and investment , industry , Trade and balance of payments

CO3: The Problems of Growth , Unemployment , regional imbalances , inflation , parallel economy and industrial sickness.

CO4: To describe the Role of Govt in Indian Economy : Monetary and Fiscal Policy, Privatisation.

2.06 Basics of Computer-II

CO1: To describe about Introduction and classification of Computers.

CO2: To acquire knowledge of software & operating system.

CO3: To understand about windows & windows explorer.

CO4: To get practical knowledge of MS- Excel 2016.

SEMESTER III

3.01 Corporate Accounting-I

CO1: To get in-depth knowledge of share capital, forfeiture, reissue of Share and redemption of preference share.

CO2: To acquire the knowledge of issue and redemption of debentures.

CO3: To understand the preparation of Valuation of Goodwill and shares.

CO4: To equip with the knowledge of Final accounts of companies.

3.02 Business Statistics

- CO1: To get knowledge of Statistics Concepts and presentation of data.
- CO2: To get in-depth knowledge of Central Tendency and Dispersion.
- CO3: To understand about Moments, Skewness and Kurtosis.
- CO4: To be familiar with Correlation and regression analysis.

3.03 Business Regulatory Framework-I

- CO1: To know the basic concept of Indian Contract Act.
- CO2: To have the perfect knowledge of Contract of Indemnity and Guarantee, contingent and quasi contracts, discharge of contracts.
- CO3: To have in-depth knowledge of the Contract of Bailment and Pledge.
- CO4: To be familiar with Consumer protection Act 1986.

3.04 Corporate Law- I

- CO1: To understand the concept of company and its types.
- CO2: To get knowledge about Formation of Company, Incorporation and commencement of business, prospectus.
- CO3: To get in-depth knowledge of Memorandum of Association and Articles of association.
- CO4: To learn the concept of Borrowing Powers, Debentures and charges.

3.05 Human Resource Management

- CO1: To understand the concept of Human Resource Management, evaluation and growth.
- CO2: To get knowledge about Recruitment, Selection and Training.
- CO3: To get knowledge about Wages and Wage Incentives
- CO4: To learn various Industrial Relations and Industrial Unrest.

3.06 (ii) Basics of Retailing

- CO1: To know the basics of retailing.
- CO2: To understand about Types of Retailing and Wheel of retailing and retailing life cycle.
- CO3: To learn about Management of Retailing Operations, Strategic retail management process.
- CO4: To get knowledge of Retail planning, pricing and location strategies.

SEMESTER IV

4.01 Corporate Accounting-II

CO1: To get knowledge about Internal Reconstruction and External Reconstruction.

CO2: To learn Financial reporting for financial institutions, liquidation of company.

CO3: To get Knowledge about Final Accounts of Banking Companies.

CO4: To be familiar with Accounts of Holding Companies.

4.02 Business Statistics- II

CO1: To know about Index Numbers .

CO2: To understand the Analysis of Time Series .

CO3: To learn about the Theory of Probability.

CO4: To be familiar with probability distribution as a concept.

4.03 Business Regulatory Framework – II

CO1: To get knowledge of Indian Partnership Act and Dissolution of firm.

CO2: To acquire knowledge of Negotiable Instruments Act.

CO3: To understand the concept of Sales of Goods Act and conditions and warranties, performance of contract, unpaid seller.

CO4: To learn about RTI Act.

4.04 Corporate Law- II

CO1: To describe about Depository System , shares , transfer and transmission of shares and paperless Trading

CO2: To acquire knowledge of Share capital , Shareholders and members

CO3: To understand about Meetings of Company and Directors

CO4: To get the knowledge of Winding Up and its consequences.

4.05 Marketing Management

CO1: To get knowledge of marketing and marketing concepts , market segmentation.

CO2: To understand Consumer Behaviour , product planning & development

and product life cycle.

CO3: To describe about Branding, Trademark and Pricing.

CO4: To get knowledge about advertisement and sales promotion .

4.06 (iii) Secretarial Practices

CO1: To get knowledge about Secretary, position and removal of secretary.

CO2: To understand about promotion of company and secretary.

CO3: To describe about Company, Meetings & Secretary

CO4: To get knowledge about Company Secretary and motion and Resolution ,voting and proxy.

SEMESTER V

5.01 Taxation Law -I

CO1: Student will learn the keywords of Income Tax Act and exempted incomes.

CO2: Student will gain with the provisions regarding determination of salary income and house property income.

CO3: Student will become familiar with the provisions of income tax regarding assessment of business income and capital gains.

CO4: Students will know about the circumstances under which income of others will be clubbed in the income of assessed.

CO5: Students will aware about the treatment of losses as per income tax law.

5.02 Cost Accounting-I

CO1: Demonstrate domain knowledge in installation of costing system;

CO2: Better knowledge about how to get over from the labour turnover , overtime and idle time;

CO3: Understanding the distribution scheme of production overhead and factory overhead;

CO4: Understand to create cost sheets and know about total cost , per unit cost etc.

5.03 Accounting for Management

CO1: Demonstrate knowledge about various financial decisions based on management accounting.

CO2: Provide knowledge about different types of ratio for organisation like liquidity ratio, solvency ratio, activity ratio and income ratio.

CO3: Better understanding of Capital Budgeting Decision.

CO4: Better understanding of cash flow statement.

5.04 Financial Market Operations

- CO1: This subject prepares the students to understand financial system and its History, structure of financial system and its operating procedure.
- CO2: To gain knowledge of Financial Markets - Money and capital markets, Money market instruments and recent trends in Indian money markets & capital market.
- CO3: To learn about the Process of issuing securities in primary and secondary Market.
- CO4: To gain Knowledge about merchant banking , SEBI, and working of various development banks.

5.05 Entrepreneurship and small scale business

- CO1: To differentiate among the Entrepreneur , Entrepreneurship & Enterprise with their Roles and functions.
- CO2: To understand the role of Govt. Bodies such as Entrepreneurship Development Institute of India, National Institute of Entrepreneurship and Small Business Development towards the entrepreneurial motivation.
- CO3: How to explore the business opportunities , idea generation , creativity & Innovation.
- CO4: Assessing the sources of business ideas and conducting business research in selected venture.
- CO5: To understand the basics of the process on how to set up a small business , preliminary screening and aspects of the detailed Project report with their feasibility.

5.06 International Business Environment

- CO1: To understand about international business and international business environment.
- CO2: To give knowledge about Modes of entering into international business.
- CO3: To know various Theories of International Trade.
- CO4: To assess international marketing mix.

SEMESTER VI

6.01 Taxation Law-II

- CO1: Student will learn about the procedure regarding furnishing of Income Tax Returns.

- CO2: Student will gain knowledge about the provisions for assessment of firm, HUF and association of Person.
- CO3: Student will become familiar with the powers and duties of Income Tax Authorities and Assessment Procedure.
- CO4: Students will know about the TDS and Advance Payment of Tax Provisions.
- CO5: Students will aware about the various issues regarding Income Tax Administration.

6.02 Cost Accounting-II

- CO1: Getting the deep knowledge about the inter-process profit.
- CO2: Getting knowledge about various types of budgets.
- CO3: Students will know how to calculate standard cost and variances.
- CO4: Students will be aware about marginal costing analysis and break even point.

6.03 Financial Management

- CO1: Understand about nature of financial management.
- CO2: Calculate costs of various types of capital.
- CO3: Students will know about the relevance of capital structure decisions in running business.
- CO4: Understand about dividend theories.
- CO5: Estimate cash flows from a project, including operating, net working capital, and capital spending.

6.04 Auditing

- CO1: This subject provides the basic knowledge of auditing.
- CO2: The students can capable to understand the auditing as a component of recurrent and strategic activities.
- CO3: The students also capable to understand the concepts of vouching , internal control, internal check , verification and valuation.
- CO4: The students can learn about the Audit Report and investigation.

6.05 Goods and Services Tax (GST) & Customs Law

- CO1: This subject gives deep insight about goods and service tax.
- CO2: Students will understand how to register themselves for GST and how to issue invoice.
- CO3: Students also capable to understand export-import procedures and working of custom department.
- CSO4: Students will understand about how to eliminate cascading effects.

6.06 International Marketing

- CO1: Students will learn deeply about international markets.
- CO2: Students will understand about international marketing mix.
- CO3: Students also capable to understand export-import procedures.
- CO4: Students are able to know how they can start international business initially and get penetration in the market.

PROGRAMME OUTCOMES

- PO1: After completing B Com(Pass.) Students would gain a thorough grounding in the fundamentals of Commerce, Finance, Statistics, Taxation, Economy and International Business etc.
- PO2: Through management functions students always work effectively as an individual and he is also aware how to do better work in diverse teams being a team leader.
- PO3: Apply ethical principles and commit to professional ethics and complete the responsibility towards society.
- PO4: To develop entrepreneurial spirit among students and to empower students with sufficient knowledge to start up their venture with confidence.
- PO5: To impart quality and need based education.
- PO6: Students Exposure: To make the commerce students familiar with internet and application of internet in commerce.
- PO7: Individual And Team Work: Through computer knowledge students always work effectively as an individual. He is also aware how to do better work in diverse teams being a team leader.
- PO8: Computers Knowledge: To make the student of commerce familiar with computer environment.

PROGRAMME SPECIFIC OUTCOMES

- PSO1: To build a strong foundation of knowledge in different areas of commerce.
- PSO2: To develop the skill of applying concepts and techniques used in commerce.
- PSO3: To develop an attitude for working efficiently in business environment.
- PSO4: To integrate knowledge, skill and attitude that will sustain an environment of learning and creativity of students.
- PSO5: To explore students about entrepreneurship.
- PSO6: To enable student to be capable of making decisions
- PSO7: This course offers a stimulating, challenging as well as a computer learning environment for our students to encourage autonomous learning and independent thinking making it relevant fit for market and economy.

