

B.Com. Programme

Department of Commerce

Programme Outcomes (POs)

PO Number	Upon completion of B.Com Degree Programme the graduates will be able to
PO-1	understand the role of business and its implications on society
PO-2	understand the conceptual knowledge of accounting and acquire skills of maintaining accounts
PO-3	acquire entrepreneurial, legal and managerial skills
PO-4	identify the avenues of marketing and banking both traditional and modern
PO-5	develop the skills and techniques of communication to be successful in business and personal life
PO-6	improve competency to make eligible and employable in the job market
PO-7	recognize different value systems and ethics, understand the moral dimensions and accept responsibility

Programme Specific Outcomes (PSOs)

PSO Number	Upon completion of B.Com Degree Programme the graduates will be able to	PO Number
PSO 1	apply different concepts in starting and managing business and realize the social responsibilities, social realities and inculcate an essential value system	PO 1
PSO 2	solve problems related to employer, employee, investors and consumers with legal protection	PO 3
PSO 3	prepare financial statements of business using accounting principles, concepts ,conventions and provisions	PO 7
PSO 4	develop necessary professional knowledge and skills in finance and taxation	PO 4
PSO 5	implement traditional and modern strategies and practices of costing, banking, economics, marketing, management, auditing and taxation	PO 2
PSO 6	practice different techniques of communication and apply it in business and profession	PO 5
PSO 7	use mathematical and statistical tools in academics, business and research	PO 2
PSO 8	develop competency in students to make them employable in the global market	PO 6
PSO 9	develop the skills of students to equip themselves as successful entrepreneurs	PO 3
PSO 10	enhance practical knowledge to prepare various accounts in order to meet the national requirements	PO 6

Course Outcome (COs)

Semester : I Core 1

Course Name : Financial Accounting I

Course Code : SMCO11 Total Hours: 60

CO Number	Upon completion of B.Com Degree Programme the graduates will be able to	PSO addressed	CL
CO – 1	Understand the accounting principles, concepts and convention and to identify various subsidiary books in accountancy.	PSO 3	R
CO – 2	Analyse what bank reconciliation statement is and understand about rectification of errors and suspense account	PSO 3	AN
CO – 3	Analyse the essentials of bill of exchange and its accounting treatment.	PSO 3	R
CO – 4	Understand the various methods of calculating depreciation.	PSO 3	U
CO - 5	Understand the methods of calculating profits under single entry System.	PSO 3	AP

Course Outcome (COs)

Semester : I Core 2

Course Name : Business Organisation

Course Code : SMCO12 Total Hours: 60

CO Number	Upon completion of B.Com Degree Programme the graduates will be able to	PSO addressed	CL
CO – 1	Provide understanding about business organisation	PSO 5	U
CO – 2	Create understanding about different business organisation forms	PSO 5	U
CO – 3	Familiarise with Partnership form of organisation and its comparison with sole proprietorship	PSO 9	Ap
CO – 4	Provide understanding about kinds of companies and create awareness about multinational companies	PSO 9	Ap
CO - 5	Get an idea about cooperative societies and Cooperative society movement in India	PSO 9	Ap

Course Outcome (COs)

Semester : I Allied I
Course Name : Business Economics
Course Code : SACO11 Total Hours: 45

CO Number	Upon completion of B.Com Degree Programme the graduates will be able to	PSO addressed	CL
CO – 1	Understand the role of business economics in decision making	PSO 1	U
CO – 2	Analyse the demand determinants and measuring price elasticity of demand	PSO 5	An
CO – 3	Analyse the peculiarities of factors of production	PSO 1	An
CO – 4	Evaluate the supply and cost analysis of Total, Average and marginal curves.	PSO 1	E
CO - 5	Identify Equilibrium, price and output decisions in various market forms	PSO 5	E

Course Outcome (COs)

Semester : I Common
Course Name : Environmental Studies
Course Code : SEVS11 Total Hours:

CO Number	Upon completion of B.Com Degree Programme the graduates will be able to	PSO addressed	CL
CO – 1	Understand the definition, scope and importance of natural resources and associated problems	PSO 1	U
CO – 2	Understand the concept of ecosystem and different types of ecosystem	PSO 1	U
CO – 3	Understand biodiversity and its conservation	PSO 1	U
CO – 4	Understand causes, effects and control measures of environmental pollution	PSO 1	U
CO - 5	Understand the social issues and the various law to protect environment	PSO 1	U

Course Outcome (COs)

Semester : II Core 3
Course Name : Financial Accounting II
Course Code : SMCO21 Total Hours : 60

CO Number	Upon completion of B.Com Degree Programme the graduates will be able to	PSO addressed	CL
CO – 1	Learn the accounting treatments in consignments, commission, Bad debts, valuation of unsold stock and calculation of normal and abnormal loss.	PSO 3	AP
CO – 2	Understand the accounts of Non-Trading concerns.	PSO 3	U
CO – 3	Prepare joint venture accounts and methods of maintaining accounts.	PSO 3	AN
CO – 4	Calculate the average due date and account current.	PSO 3	AP
CO - 5	Prepare self balancing and sectional balancing accounts and insurance claims.	PSO 3	U

Course Outcome (COs)

Semester : II Core 4
Course Name : Principles of Management
Course Code : SMCO22 Total Hours : 60

CO Number	Upon completion of B.Com Degree Programme the graduates will be able to	PSO addressed	CL
CO – 1	Develop knowledge about management	PSO 1	U
CO – 2	Have a better understanding of planning and decision making	PSO 1	U
CO – 3	Give an idea about organisation, departmentation and delegation	PSO 1	U
CO – 4	Familiarise with directing, motivation theories, communication process and leadership	PSO 9	Ap
CO - 5	Provide idea about requirements of coordination, control process and MIS	PSO 9	Ap

Course Outcome (COs)

Semester : II Allied II
Course Name : Marketing
Course Code : SACO21 Total Hours : 45

CO Number	Upon completion of B.Com Degree Programme the graduates will be able to	PSO addressed	CL
CO – 1	Understand the Modern marketing concepts	PSO 5	R
CO – 2	Providing knowledge about marketing mix, segmentation, targeting and positioning.	PSO 5	U
CO – 3	Get clear idea of product planning, Diversification, Elimination and pricing strategies.	PSO 5	U
CO – 4	Summarize marketing of consumer goods, channels of distribution.	PSO 5	An
CO - 5	Practice and act of International marketing	PSO 5	An

Course Outcome (COs)

Semester : II Common
Course Name : Value Based Education
Course Code : SEBE21 Total Hours : 30

CO Number	Upon completion of B.Com Degree Programme the graduates will be able to	PSO addressed	CL
CO – 1	Understand concepts of social justice and contributions of social reformers	PSO 1	U
CO – 2	Understand the concept and principles of human rights and rights of marginalised people	PSO 1	U
CO – 3	Understand social issues and concept of communal harmony	PSO 1	U
CO – 4	Understand concept and need for media education and globalized world scenario	PSO 6	U
CO - 5	Understand the values and overall ethics	PSO 1	U

Course Outcome (COs)

Semester : III Core 5
Course Name : Advanced Financial Accounting I
Course Code : SMCO31 Total Hours : 90

CO Number	Upon completion of B.Com Degree Programme the graduates will be able to	PSO addressed	CL
CO – 1	Prepare branch and departmental accounts	PSO 10	Ap
CO – 2	Prepare contract accounts	PSO 10	U
CO – 3	Understand the accounts of hire purchase and installment system	PSO 10	Ap
CO – 4	Prepare Royalty accounts	PSO 10	Ap
CO - 5	Analyse and estimate the impact of insolvency accounts	PSO 10	A

Course Outcome (COs)

Semester : III Core 6
Course Name : Business Statistics
Course Code : SMCO32 Total Hours : 75

CO Number	Upon completion of B.Com Degree Programme the graduates will be able to	PSO addressed	CL
CO – 1	Explain the primary concepts of statistics, data collection, sampling and tabulation	PSO 1	U
CO – 2	Understand the concepts of measures of central tendency and solve problems	PSO 7	Ap
CO – 3	Understand the various measures of dispersion and solve related problems	PSO 7	Ap
CO – 4	Develop the ability to solve problems in correlation and regression analysis	PSO 7	Ap
CO - 5	Calculate the index numbers and understand the concept of time series and their application	PSO 7	Ap

Course Outcome (COs)

Semester : III

Core 7

Course Name : Banking

Course Code : SMCO33

Total Hours : 75

CO Number	Upon completion of B.Com Degree Programme the graduates will be able to	PSO addressed	CL
CO – 1	Understand the relationship between the banker and the customer, how to apply crossing and endorsement in cheques.	PSO 5	U
CO – 2	Understand about commercial banks, EXIM banks and their functions.	PSO 5	U
CO – 3	Analyse about the traditional banking, mode of charging security.	PSO 5	AN
CO – 4	Evaluate the elements of modernized banking.	PSO 5	E
CO - 5	Understand the functions of RBI and methods of credit control.	PSO 5	U

Course Outcome (COs)

Semester : III

Core 8

Course Name : Human Resource Management

Course Code : SMCO34

Total Hours : 75

CO Number	Upon completion of B.Com Degree Programme the graduates will be able to	PSO addressed	CL
CO – 1	Understand the objectives, scope, functions and environment of Human Resource Management.	PSO 1	U
CO – 2	Understand manpower planning, components of a job study and selection process	PSO2	U
CO – 3	Evaluate the need as well as areas of training.	PSO 2	E
CO – 4	Understand the significance of Industrial relations , disputes and settlement	PSO 2	U
CO - 5	Explain Workers participation in management and describe Collective Bargaining process	PSO 2	U

Course Outcome (COs)

Semester : III Allied III
Course Name : Company Organisation
Course Code : SACO31 Total Hours : 45

CO Number	Upon completion of B.Com Degree Programme the graduates will be able to	PSO addressed	CL
CO – 1	Understand company formation and capital subscription	PSO 6	U
CO – 2	Describe company management, Duties, Rights and Liabilities.	PSO 6	U
CO – 3	Appraise the Essentials of valid meeting	PSO 6	E
CO – 4	Analyse various kinds of meeting and statutory Report	PSO 6	An
CO - 5	Analyse and Evaluation of Directors meeting	PSO 6	E

Course Outcome (COs)

Semester : III Non Major Elective I
Course Name : Consumer Awareness
Course Code : SNCO3B Total Hours : 30

CO Number	Upon completion of B.Com Degree Programme the graduates will be able to	PSO addressed	CL
CO – 1	Gain knowledge about different types of consumers	PSO 2	R
CO – 2	Gain knowledge about different types of consumers	PSO 2	U
CO – 3	Understand the procedure to file a complaint and the steps to handle complaints	PSO 2	U
CO – 4	Identify the functions of consumer dispute redressal agencies	PSO 2	R
CO - 5	Analyse consumer exploitation and remedial measures to eliminate such exploitation	PSO 2	An

Course Outcome (COs)

Semester : III Skill Based I - Core

Course Name : Business Communication

Course Code : SSCO3A Total Hours : 60

CO Number	Upon completion of B.Com Degree Programme the graduates will be able to	PSO addressed	CL
CO – 1	Develop communication skills and use of electronic media in business communication	PSO 6	U
CO – 2	Learn the way to overcome communication barriers	PSO 6	U
CO – 3	Practice modern forms of communication	PSO 8	A
CO – 4	Formulate job related communication and resume preparation	PSO 8	C
CO - 5	Attend interview and participate in Group discussion with confidence	PSO 8	A

Course Outcome (COs)

Semester : IV Core 9

Course Name : Advanced Financial Accounting II

Course Code : SMCO41 Total Hours : 90

CO Number	Upon completion of B.Com Degree Programme the graduates will be able to	PSO addressed	CL
CO – 1	Understand the procedure for preparing capital accounts	PSO 3	U
CO – 2	Understand and analyse the preparation of accounts on admission of partners	PSO 3	Ap
CO – 3	Prepare accounts on retirement, death of partners	PSO 3	Ap
CO – 4	Clarify the procedure for Dissolution and Insolvency	PSO 3	A
CO - 5	Analyse the amalgamation, sale to a company and piece meal distribution	PSO 3	E

Course Outcome (COs)

Semester : IV Core 10
Course Name : Business Mathematics
Course Code : SMCO42 Total Hours : 75

CO Number	Upon completion of B.Com Degree Programme the graduates will be able to	PSO addressed	CL
CO – 1	Develop an idea about number systems and equations	PSO 7	U
CO – 2	Familiarise with the laws of indices and logarithm and their application	PSO 7	Ap
CO – 3	Know the various concepts like distance, slope, equation of straight line and their application in business	PSO 7	Ap
CO – 4	Have a clear idea about matrices properties and solve problems	PSO 7	Ap
CO - 5	Understand the concepts of simple interest, compound interest, discount, depreciation and their application in real life situations	PSO 7	Ap

Course Outcome (COs)

Semester : IV Core 11
Course Name : Capital Market
Course Code : SMCO43 Total Hours : 75

CO Number	Upon completion of B.Com Degree Programme the graduates will be able to	PSO addressed	CL
CO – 1	Understand the structure and classification of capital market and analyse about Indian securities market.	PSO 4	U
CO – 2	Analyse about the Intermediaries in the financial market, methods through which the capital fund has been raised.	PSO 4	AN
CO – 3	Understand the functions of stock exchange, listing of securities and major stock exchanges.	PSO 4	U
CO – 4	Analyse the commodity and financial derivatives and trading mechanisms.	PSO 4	U
CO - 5	Discuss the functions of SEBI and measures taken by SEBI to Protect investors.	PSO 4	AN

Course Outcome (COs)

Semester : IV Core 12
Course Name : Import & Export Procedures
Course Code : SMCO44 Total Hours : 75

CO Number	Upon completion of B.Com Degree Programme the graduates will be able to	PSO addressed	CL
CO – 1	Understanding concepts of international trade and significance of Trade protection	PSO 5	I
CO – 2	Explain the effect of balance of trade on domestic economy	PSO 5	U
CO – 3	Understand export procedure and discuss the documents required for export	PSO 5	U
CO – 4	Understand import procedure discuss the documents required for import	PSO 5	U
CO - 5	Identify the incentives and schemes and major problems of India's export sector.	PSO 5	U

Course Outcome (COs)

Semester : IV Allied IV
Course Name : Computer Applications in Business
Course Code : SACO41 Total Hours : 45

CO Number	Upon completion of B.Com Degree Programme the graduates will be able to	PSO addressed	CL
CO – 1	Understand the components of computer	PSO 5	U
CO – 2	Provide the knowledge about an overview of E-Commerce and E-business	PSO 5	U
CO – 3	Describe the consumer oriented E-commerce applications	PSO 5	E
CO – 4	Appraise the Electronic Data Interchange and its pre-requisites	PSO 5	An
CO - 5	Analyze the different types of E-marketing techniques	PSO 5	An

Course Outcome (COs)

Semester : IV Non Major Elective II

Course Name : Human Rights

Course Code : SNCO4B Total Hours : 30

CO Number	Upon completion of B.Com Degree Programme the graduates will be able to	PSO addressed	CL
CO – 1	Understand the kinds of human rights (Civil and political, social, economic and cultural rights)	PSO 7	U
CO – 2	Evaluation of violation of human rights	PSO 7	E
CO – 3	Apprise the rights of the disabled persons	PSO 7	A
CO – 4	Identify the constitutional and legal provisions of bonded labour	PSO 7	U
CO - 5	Application and identify the minorities rights commission	PSO 7	A

Course Outcome (COs)

Semester : IV Skill Based Core II

Course Name : Entrepreneurship Development

Course Code : SSCO4A Total Hours : 60

CO Number	Upon completion of B.Com Degree Programme the graduates will be able to	PSO addressed	CL
CO – 1	Understand the functions of entrepreneur and its qualities	PSO 1	U
CO – 2	Understand various dimensions of entrepreneurship	PSO 5	U
CO – 3	Express the contemporary role models in Indian Business	PSO 5	U
CO – 4	Learn the procedure for preparing project appraisal and report	PSO 5	An
CO - 5	Identify the sources of mobilizing resources to start the business	PSO 1	E

Course Outcome (COs)

Semester : V Core 13
Course Name : Corporate Accounting I
Course Code : SMCO51 Total Hours : 75

CO Number	Upon completion of B.Com Degree Programme the graduates will be able to	PSO addressed	CL
CO – 1	Understand the procedures for the issue of shares.	PSO 1	I
CO – 2	Prepare Financial Statements of Companies	PSO 3	A
CO – 3	Calculate purchase consideration in case of Amalgamation, Absorption and reconstruction.	PSO 3	U
CO – 4	Ascertain profit or loss prior to incorporation by applying various methods	PSO 3	U
CO - 5	Identify the methods of valuation of Goodwill and shares.	PSO 3	A

Course Outcome (COs)

Semester : V Core 14
Course Name : Cost Accounting
Course Code : SMCO52 Total Hours : 60

CO Number	Upon completion of B.Com Degree Programme the graduates will be able to	PSO addressed	CL
CO – 1	Understand the importance of costing in companies	PSO 5	U
CO – 2	Gain knowledge about losses in process costing	PSO 5	Ap
CO – 3	Learn about the applications in Marginal Costing	PSO 5	U
CO – 4	Understand the concepts of budgeting and budgetary control	PSO 5	E
CO - 5	Estimate the future by applying standard costing technique	PSO 5	C

Course Outcome (COs)

Semester : V Core 15
Course Name : Business Law
Course Code : SMCO53 Total Hours : 75

CO Number	Upon completion of B.Com Degree Programme the graduates will be able to	PSO addressed	CL
CO – 1	Understand the law and procedure of the contracts	PSO 5	U
CO – 2	Analyse performance and the remedies	PSO 2	An
CO – 3	Get clear idea about the guarantee of the parties under the contract	PSO 2	U
CO – 4	Get an idea about various kinds of agencies and bailment and pledge	PSO 2	An
CO - 5	Summarize sale of goods and rights and duties of buyer and seller	PSO 5	An

Course Outcome (COs)

Semester : V Core 16
Course Name : Research Methodology
Course Code : SMCO54 Total Hours : 60

CO Number	Upon completion of B.Com Degree Programme the graduates will be able to	PSO addressed	CL
CO – 1	Analyse the significance, types and criteria of good research.	PSO 7	AN
CO – 2	Understand various research designs.	PSO 7	U
CO – 3	Evaluate the various types of sampling designs.	PSO 7	E
CO – 4	Gain knowledge on data collection and guide lines for constructing questionnaire and schedule.	PSO 7	AP
CO - 5	Gain knowledge on interpretation and report writing.	PSO 7	AP

Course Outcome (COs)

Semester : V Major Elective I
Course Name : Income Tax Law & Practice I
Course Code : SECO5A Total Hours : 60

CO Number	Upon completion of B.Com Degree Programme the graduates will be able to	PSO addressed	CL
CO – 1	Understand the meaning of person, assessee, previous year, assessment year, total income	PSO 4	U
CO – 2	Identify the residential status and incidence of tax and solve problems	PSO 4	Ap
CO – 3	Compute taxable income from salary	PSO 6	Ap
CO – 4	Compute taxable income from house property	PSO 6	Ap
CO - 5	Understand the meaning of business and profession and compute taxable income	PSO 4	Ap

Course Outcome (COs)

Semester : V Skill Based Common III
Course Name : Personality Development
Course Code : SCSB5A Total Hours : 30

CO Number	Upon completion of B.Com Degree Programme the graduates will be able to	PSO addressed	CL
CO – 1	Understand the determination of personality traits, self-awareness, SWOT analysis and goal setting.	PSO 6	U
CO – 2	Gain knowledge on self monitoring, perception, attitude and assertiveness.	PSO 8	U
CO – 3	Understand the terms of Team Building, Leadership, Theories, Negotiation skills, and types of conflicts management	PSO 2	AN
CO – 4	Describe communication skills, types of transactions, stress and consequences of stress.	PSO 6	U
CO - 5	Understand social grace at work dress code, group discussion, employer expectations in interview and planning.	PSO 8	U

Course Outcome (COs)

Semester : V

Course Name : Mini Project

Course Code : SPCO51

Total Hours : 90

CO Number	Upon completion of B.Com Degree Programme the graduates will be able to	PSO addressed	CL
CO – 1	Enable the application of conceptual knowledge in real life situations	PSO 7	Ap
CO – 2	Apply the knowledge in conducting research and present the findings in the form of a research report	PSO 7	Ap

Course Outcome (COs)

Semester : VI

Core 17

Course Name : Corporate Accounting II

Course Code : SMCO61

Total Hours : 75

CO Number	Upon completion of B.Com Degree Programme the graduates will be able to	PSO addressed	CL
CO – 1	Prepare liquidators' final statement of account.	PSO 3	A
CO – 2	Prepare Financial Statements of Banking Companies	PSO 3	A
CO – 3	Prepare Accounts of Electricity companies and Calculate Reasonable Return	PSO 3	U
CO – 4	Prepare consolidated Balance Sheet	PSO 3	U
CO - 5	Understand the methods of Human Resource Accounting.	PSO1	U

Course Outcome (COs)

Semester : VI Core 18
Course Name : Management Accounting
Course Code : SMCO62 Total Hours : 60

CO Number	Upon completion of B.Com Degree Programme the graduates will be able to	PSO addressed	CL
CO – 1	Understand the objectives and functions of management accounting	PSO 3	U
CO – 2	Evaluate the financial position by using ratios	PSO 3	E
CO – 3	Gain knowledge about the preparation of fund flow statement	PSO 3	E
CO – 4	Evaluate the financial position of a concern through cash flow statement	PSO 3	An
CO - 5	Identify the capital budgeting decisions	PSO 3	U

Course Outcome (COs)

Semester : VI Core 19
Course Name : Industrial Law
Course Code : SMCO63 Total Hours : 75

CO Number	Upon completion of B.Com Degree Programme the graduates will be able to	PSO addressed	CL
CO – 1	Understand the provisions and employment under Factories Act 1948	PSO 2	U
CO – 2	Calculation of compensation and the disabilities of workmen	PSO 2	E
CO – 3	Analyse disputes and the machineries under Industrial disputes Act 1947	PSO 2	U
CO – 4	Gain knowledge about procedure, registration and cancellation of Trade Union and the various Forums under Consumer Act 1986.	PSO 2	U
CO - 5	Recognize the need of Employees State Insurance Act 1948 and about the payment of gratuity of the workers.	PSO 2	U

Course Outcome (COs)

Semester : VI Core 20
Course Name : Auditing
Course Code : SMCO64 Total Hours : 60

CO Number	Upon completion of B.Com Degree Programme the graduates will be able to	PSO addressed	CL
CO – 1	Gain knowledge about auditing, audit programmes, working papers and preliminaries before audit.	PSO 5	U
CO – 2	Analyse about implementing internal check and internal control in concerns.	PSO 5	AN
CO – 3	Understand the various aspects of vouching.	PSO 5	U
CO – 4	Learn how to verify and value various assets and liabilities	PSO 5	L
CO - 5	Evaluate the traits of Company Auditor and how to draft Auditors Report.	PSO 5	E

Course Outcome (COs)

Semester : VI Major Elective II
Course Name : Income Tax Law & Practice II
Course Code : SECO6A Total Hours : 60

CO Number	Upon completion of B.Com Degree Programme the graduates will be able to	PSO addressed	CL
CO – 1	Identify long term and short term capital gain and calculate taxable capital gain	PSO 4	AP
CO – 2	Understand income under the head other sources and solve problems	PSO 4	AP
CO – 3	Compute set-off and carry forward of losses and aggregation of income	PSO 4	AP
CO – 4	Identify the deductions from Gross Total Income and understand returns, filing of return of income, due date, kinds of assessment and assessment procedure	PSO 4	U
CO - 5	Compute income tax liability of individuals	PSO 6	AP

Course Outcome (COs)

Semester : VI

Course Name : Major Project

Course Code : SPCO61

Total Hours : 100

CO Number	Upon completion of B.Com Degree Programme the graduates will be able to	PSO addressed	CL
CO – 1	Develop understanding of research methodology and its applications	PSO 7	U
CO – 2	Understand the different methods of data collection and its interpretation	PSO7	Ap
CO – 3	Develop analytical skills in generalization of things and concepts	PSO 7	An