

## **PROGRAMME NAME: B.COM**

**Year: 2023-2024**

### **Programme Objective:**

The B.Com. Degree Programme provides ample exposure to courses from the fields of Commerce, Accountancy and Management. The course equips the students for entry level jobs in industry, promotes the growth of their professional career, entrepreneurship and a key contributor to the economic development of the country

### **Programme Outcomes:**

PO 1	<b>Disciplinary knowledge:</b> Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study
PO 2	<b>Communication Skills:</b> Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.
PO 3	<b>Critical thinking:</b> Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.
PO 4	<b>Problem solving:</b> Capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non- familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.
PO 5	<b>Analytical reasoning:</b> Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.
PO 6	<b>Research-related skills:</b> A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesizing and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation

	<b>Cooperation/Team work:</b>
PO 7	Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team
	<b>Scientific reasoning:</b>
PO 8	Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.
	<b>Reflective thinking:</b>
PO 9	Critical sensibility to lived experiences, with self-awareness and reflexivity of both self and society.
	<b>Information/digital literacy:</b>
PO 10	Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.
	<b>Self-directed learning:</b>
PO 11	Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.
	<b>Multicultural competence:</b>
PO 12	Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.
	<b>Moral and ethical awareness/reasoning:</b>
PO 13	Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.
	<b>Leadership readiness/qualities:</b>
PO 14	Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way
	<b>Lifelong learning:</b>
PO 15	Ability to acquire knowledge and skills, including, learning how to learn", that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.

## Programme Specific Outcomes

	<b>Placement:</b>
PSO 1	To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.
	<b>Entrepreneur:</b>
PSO 2	To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations
	<b>Research and Development:</b>
PSO 3	Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.
	<b>Contribution to Business World:</b>
PSO 4	To produce employable, ethical and innovative professionals to sustain in the dynamic business world.
	<b>Contribution to the Society:</b>
PSO 5	To contribute to the development of the society by collaborating with stakeholders for mutual benefit

## Course Outcome

Sl. No	Course Name	Course Outcome	
Sem I 1.	Core – 1  Financial Accounting – I	CO1	Remember the concept of rectification of errors and Bank reconciliation statements
		CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns
		CO3	Analyse the various methods of providing depreciation
		CO4	Evaluate the methods of calculation of profit
		CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.
	Core - II	CO1	Demonstrate the importance of principles of management.

2.	<b>Principles of Management</b>	CO2	Paraphrase the importance of planning and decision making in an organization.
		CO3	Comprehend the concept of various authorizes and responsibilities of an organization.
		CO4	Enumerate the various methods of Performance appraisal
		CO5	Demonstrate the notion of directing, co-coordination and control in the management.
3.	<b>Elective – 1  Business Communication</b>	CO1	Acquire the basic concept of business communication.
		CO2	Expose to effective business letter
		CO3	Paraphrase the concept of various correspondences.
		CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports.
		CO5	Acquire the skill of preparing an effective resume
4.	<b>Skill enhancement Course SEC - I  MS Office</b>	CO1	Acquire practical knowledge in MSWord
		CO2	Construct worksheet in MS Excel using basic functions
		CO3	Construct Excel sheets in MS Excel using advanced functions
		CO4	Prepare presentations in MS Power Point using various Templates
		CO5	Create a data base using Power point
5.	<b>Foundation Course or Bridge Course</b>	CO 1	To make the students familiar with the basic concepts of Commerce and Management Fields.
	<b>Fundamentals of Business Studies</b>	CO 2	To encourage and motivate the students for the commerce education.

		<b>CO 3</b>	To make the students aware towards the various branches of commerce for Example, Accounts, Banking and Auditing.
<b>Sem II</b> <b>1.</b>	<b>Core IV</b> <b>Financial Accounting II</b>	<b>CO1</b>	To evaluate the Hire purchase accounts and Instalment systems
		<b>CO2</b>	To prepare Branch accounts and Departmental Accounts
		<b>CO3</b>	To understand the accounting treatment for admission and retirement in partnership
		<b>CO4</b>	To know Settlement of accounts at the time of dissolution of a firm.
		<b>CO5</b>	To elaborate the role of IFRS
<b>2.</b>	<b>Core IV</b> <b>Business Law</b>	<b>CO1</b>	Explain the Objectives and significance of Mercantile law
		<b>CO2</b>	Understand the clauses and exceptions of Indian Contract Act.
		<b>CO3</b>	Outline the contract of indemnity and guarantee
		<b>CO4</b>	Familiar with the provision relating to Bailment and Pledge
		<b>CO5</b>	Explain the various provisions of Sale of Goods Act 1930
<b>3.</b>	<b>Elective II</b> <b>Insurance and Risk Management</b>	<b>CO1</b>	Identify the workings of insurance and hedging
		<b>CO2</b>	Evaluate the types of insurance policies and settlement
		<b>CO3</b>	Settle claims under various types of general insurance
		<b>CO4</b>	Know the protection provided for insurance policy holders under IRDA
		<b>CO5</b>	Evaluate the assessment and retention of risk
<b>4.</b>	<b>Skill enhancement Course SEC - 2</b>	<b>CO1</b>	Explain the basics of internet connection
		<b>CO2</b>	Familiar with various email concepts and internet services

	<b>Internet and its Applications</b>	<b>CO3</b>	Explain web concepts, browsers and search engines
<b>5.</b>	<b>Skill enhancement Course SEC - 3 Stock Market Operations</b>	<b>CO1</b>	Explain the basic concept of Securities Market
		<b>CO2</b>	Practice Trading on Stock Market
		<b>CO3</b>	Analyse the legal Frame work of Securities Market
		<b>CO4</b>	Explain different segment of Stock Exchange
		<b>CO5</b>	Perform Demat Trading
<b>Sem III 1.</b>	<b>Core - V Advanced Financial Accounting</b>	<b>CO 1</b>	To understand the accounting system of branch and departmental accounts.
		<b>CO 2</b>	To know the preliminaries before admitting a person as a partner
		<b>CO 3</b>	To understand the various kinds of goodwill treatment followed in partnership accounts
		<b>CO 4</b>	To understand the dissolution of partnership and partnership firms.
		<b>CO 5</b>	To understand the insolvency of a partner or all partners and the Garner Vs Murray rule.
		<b>CO 6</b>	To prepare the accounts for amalgamation of firms.
<b>2.</b>	<b>Core VI Banking Theory Law and Practice</b>	<b>CO 1</b>	To understand the basic concept used in banking.
		<b>CO 2</b>	To know the various kinds of banking and their functions.
		<b>CO 3</b>	To know the banking product or services.
		<b>CO 4</b>	To know the development of technology in banking company.
		<b>CO 5</b>	To know the Reserve Bank of India and their importance in banking industry.
<b>3.</b>	<b>Allied III Computer Applications in Business</b>	<b>CO 1</b>	To understand the basic concepts and terminologies used
		<b>CO 2</b>	To familiarize in MS Word

		<b>CO 3</b>	To familiarize in MS PowerPoint
		<b>CO 4</b>	To prepare a document in excel program
		<b>CO 5</b>	To know the internet protocols, to compose and view email etc.
<b>4.</b>	<b>Non Major Elective I Consumer Protection</b>	<b>CO 1</b>	To familiarize with the rights of consumer, the social framework of consumer rights.
		<b>CO 2</b>	To know the exploitations of consumers in different ways
		<b>CO 3</b>	To know the various rights of consumers in Consumer Protection Act
		<b>CO 4</b>	To know the practical issues in consumer related matters.
		<b>CO 5</b>	To know about the various forms of complaint.
<b>5.</b>	<b>Skill Based I Business Communication</b>	<b>CO 1</b>	To know the barriers of communication and essentials of a good business communication
		<b>CO 2</b>	To know the various kinds of business correspondence and to include the important points to be covered.
		<b>CO 3</b>	To know the banking, insurance and agency correspondence
		<b>CO 4</b>	To know different secretarial correspondence
		<b>CO 5</b>	To know how to prepare an effective resume and technical developments in the field of communication
<b>Sem IV 1.</b>	<b>Core VII Quantitative Techniques</b>	<b>CO 1</b>	To analyse the practical applications of Analytical Geometry in business field.
		<b>CO 2</b>	To know about matrix algebra, scalar multiplication and also to find out the inverse of a matrix.
		<b>CO 3</b>	To know the measures of central tendency and to apply to measure averages.
		<b>CO 4</b>	To apply the tools on measures of dispersion that are useful for estimating variations.
		<b>CO 5</b>	To apply the various methods for calculating correlation coefficient.

		<b>CO 6</b>	To apply regression analysis for estimating values for future period.
		<b>CO 7</b>	To understand the concepts about indices and time series.
2.	<b>Core VIII Logistics Management</b>	<b>CO 1</b>	To introduce basic concepts in logistics with special emphasis on maritime shipping.
		<b>CO 2</b>	To understand multimodal transport concept and inventory services.
		<b>CO 3</b>	To understand the concept of life cycle support and measurement system.
		<b>CO 4</b>	To know about electronic data interchange standards.
		<b>CO 5</b>	To familiarise with multimodal transport and warehouse resources and strategies.
3.	<b>Allied IV Application of Tally in Accounting</b>	<b>CO 1</b>	To develop the computerized knowledge in accounting.
		<b>CO 2</b>	To impart the basic principles and concepts of computerized accounting.
		<b>CO 3</b>	To gain knowledge on the use and application of tally.
		<b>CO 4</b>	To learn about the concept of vouchers.
		<b>CO 5</b>	To create company in tally.
		<b>CO 6</b>	To create knowledge of inventory accounting.
4.	<b>Non-Major Elective I Human Rights</b>	<b>CO 1</b>	To impart basic knowledge about human rights and its types.
		<b>CO 2</b>	To know about violation patterns and action against such violations by law.
		<b>CO 3</b>	To understand about the rights of disabled persons.
		<b>CO 4</b>	To know about the legal provisions of bonded labour.
		<b>CO 5</b>	To understand about the minority rights commission and its functions.



5.	Skill Based II Entrepreneurship Development	CO 1	To understand the significance of entrepreneurial skills.
		CO 2	To know about the developing ideas and techniques of business.
		CO 3	To understand about the procedures of start up.
		CO 4	To identify the institutional support provided to entrepreneurs.
		CO 5	To analyse the application of various accounting statements
Sem V 1.	Core IX Corporate Accounting	CO 1	To understand about the issue of shares and debentures.
		CO 2	To understand about the redemption of preference shares.
		CO 3	To understand the calculation of profit prior to incorporation.
		CO 4	To practice the maintenance of final accounts as per revised accounting standards.
		CO 5	To understand the accounting for amalgamation and external reconstruction.
		CO 6	To analyse the various schemes for capital reduction.
		CO 7	To evaluate the preparation of liquidator's financial statement
2.	Core X Cost Accounting	CO 1	To explain the elements of cost.
		CO 2	To adapt appropriate method for material control.
		CO 3	To understand the different types of overheads.
		CO 4	To apply the process costing.
		CO 5	To debate about the variances of various costing.
3.	Core XI Business Law	CO 1	To differentiate the Contracts and Agreements.
		CO 2	To validate offer, acceptance and consideration.
		CO 3	To identify the frauds misrepresentations unlawful agreements.

		<b>CO 4</b>	To know the procedures for entering into the various types of contracts.
		<b>CO 5</b>	To analyse the contract of sale.
4.	<b>Core XII Research Methodology</b>	<b>CO 1</b>	To know the criteria for good research.
		<b>CO 2</b>	To recognise the various research designs.
		<b>CO 3</b>	To analyse the different types of sampling designs.
		<b>CO 4</b>	To know about the various elements of data collection.
		<b>CO 5</b>	To differentiate the questionnaire and schedule.
		<b>CO 6</b>	To identify the mechanics of research report writing
5.	<b>Major Elective I Income Tax Law and Practice</b>	<b>CO 1</b>	To know the residential status and tax exemptions.
		<b>CO 2</b>	To compute the taxable salary.
		<b>CO 3</b>	To calculate house property income.
		<b>CO 4</b>	To calculate income from business and profession
		<b>CO 5</b>	To calculate income from capital gains
		<b>CO 6</b>	To identify the income from other sources
		<b>CO 7</b>	To understand the provisions for filing the return of income and assess the tax liability of individuals
<b>Sem VI 1.</b>	<b>Core XIII Special Accounts</b>	<b>CO 1</b>	To identify the processes of Holding companies.
		<b>CO 2</b>	To recognize the Banking company accounts
		<b>CO 3</b>	To understand the basic principles of Company Insurance.
		<b>CO 4</b>	To know the final accounts of public sector undertakings
		<b>CO 5</b>	To equip with different accounting standards knowledge.
2.	<b>Core XIV Management Accounting</b>	<b>CO 1</b>	To understand the basic concepts of management accounting and types of ratios can be applied for evaluating the performance and financial position of a firm.
		<b>CO 2</b>	To evaluate the performance of a firm using fund flow and cash flow statement.

		<b>CO 3</b>	To prepare various budgets and understand the features and importance of budgets
		<b>CO 4</b>	To identify the significance of standard costing, use marginal costing techniques for optimizing cost and profit.
		<b>CO 5</b>	To Understand the Capital Budgeting Importance and various Appraisal methods for evaluating and performance of firm
3.	<b>Core XV Industrial Law</b>	<b>CO 1</b>	To know the provisions of Factories Act
		<b>CO 2</b>	To know about the welfare, safety and health of workers.
		<b>CO 3</b>	To understand the disputes of strike, lock out, retrenchment, lay off and compensation
		<b>CO 4</b>	To understand the Trade Union Act
		<b>CO 5</b>	To know the rights and duties of Employee State Insurance
4.	<b>Core XVI Auditing and Corporate Governance</b>	<b>CO 1</b>	To understand Basic Principles of Auditing, Internal Control, Vouching and verification
		<b>CO 2</b>	To understand the Positions and status of Statutory Auditors under the Companies Act 2013
		<b>CO 3</b>	To know about special Areas of Audit and Recent Trends in Auditing.
		<b>CO 4</b>	To understand the Conceptual framework of Corporate Governance models, codes and Standards.
		<b>CO 5</b>	To know the Concept of CSR and business Ethics under the Companies Act 2013
5.	<b>Major Elective II Retail Management</b>	<b>CO 1</b>	To understand basic concept, importance and challenges facing retailers.
		<b>CO 2</b>	To identify the types of retailing institutions.
		<b>CO 3</b>	To understand Strategic planning process in retailing.
		<b>CO 4</b>	To identify the organizational Location and financial decisions

		<b>CO 5</b>	To know the role and functions of Buying and handling of Merchandise Management
<b>6.</b>	<b>Major Project</b>	<b>CO 1</b>	Develop understanding of research methodology and its applications
		<b>CO 2</b>	Understand the different methods of data collection and its interpretation
		<b>CO 3</b>	Develop analytical skills in generalization of things and concepts
		<b>CO 4</b>	To apply and understand Ethics in Production
		<b>CO 5</b>	To understand how to handle customer complaints and services-oriented industries