

Program Outcomes of BACHELOR OF COMMERCE (B.COM)

Students who have taken admission to this program of Bachelor of Commerce (B. Com) are expected to concentrate upon the following outcomes.

- ❖ Knowledge in the field of Accounting
- ❖ Communication Skills
- ❖ Professional Knowledge
- ❖ Computing Skills
- ❖ Commercial sense.
- ❖ Develop managerial skills.
- ❖ Entrepreneurial skill.
- ❖ Budgeting policy.
- ❖ Human Resources Management.
- ❖ Develop Numerical ability.

Program Specific Outcomes (PSO's) of BACHELOR OF COMMERCE (B.COM)

PSO 1	To understanding the basic concepts of accountancy, principles of accountancy and accounting cycle to maintain accounts of trading & non-trading organizations.
PSO 2	Getting adequate knowledge and acquainted with the procedure of preparation of income statements, retained earnings, balance sheet and statement of cash flows which are required for external users and more useful to managers for managerial decision making.
PSO 3	Inculcating different skills for analysis and interpretation of financial data to understand financial health of an organization and ensure that resources are being used to achieve the organizations objectives.
PSO 4	Getting working knowledge of generally accepted auditing procedure, techniques and skills.
PSO 5	Developing knowledge about cost ascertainment and fixation of selling price and cost control.
PSO 6	Obtaining the knowledge of various provisions of Income Tax Act and their applications in computations of taxable income of an individual under different heads of income

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Course Outcomes (CO's) of BACHELOR OF COMMERCE (B.COM)

Semester I	
BCH-1.1 Environmental Science AECC-1	
CO 1	Understanding environmental concerns by the students at the undergraduate level.
CO 2	Cultivating attitudes to safeguard the environment built particularly with field experience.
CO 3	Getting information about Environment Protection Acts.
CO 4	Getting information about climate change, Global warming, Acid rain, Green house effect, Ozone, layer depletion.
CO 5	Understanding the relationship of man with the environment and help them change his attitude for more positive, proactive, eco-friendly and sustainable lifestyles.
CO 6	Realization of the impact of human actions on the immediate environment and the linkage with the larger issues.
BCH-1.2 Financial Accounting Core -1	
CO 1	To understand the concept of financial accounts.
CO 2	To know accounting standard in India
CO 3	Exposure the nature and advantage of accounting, Accounting concepts and conventions.
CO 4	Obtain the knowledge of computerize accounting.
CO 5	To know about accounting procedure of partnership firm. Hire Purchase and Installment Systems and Accounting for Branch & Department
BCH-1.3 Business Law Core -2	
CO 1	basic knowledge of the important business laws along with relevant case laws.
CO 2	to deal with the legal aspect of different business situations.
CO 3	This help to understand basic legal terms and concepts used in law pertaining to business.
CO 4	This know applicability of legal principles to situations in Business world by Referring to few decided leading cases.
BCH-1.4 Micro Economics GE-1	
CO 1	It helps to understand students to basic micro economic concepts.

CO 2	It applies economic analysis in the formulation of business policies.
CO 3	It uses economic reasoning to problems of business.
CO 4	to acquaint the students with the concepts of microeconomics dealing with consumer behaviour
CO 5	to understand the supply side of the market through the production and cost behaviour of firms.
CO 6	to apply tools of consumer behaviour and firm theory to business situations.

Semester II

BCH-2.1 English Communication AECC-2

CO 1	Spoken communication and written communication.
CO 2	Writing of Resume, letters of application, business letters.
CO 3	Writing News-report, Essay, paragraph,, Review, etc.
CO 4	Narration of experience, daily routine.
CO 5	Understanding and interpretation of poem, prose, essay, short stories, etc.

BCH-2.2 Corporate Accounting Core -3

CO 1	To know about shares and accounting entries regarding issue of shares
CO 2	To know the real position of assets and liabilities at the end of financial year.
CO 3	Analyze the good will and shares valuation.
CO 4	To know about companies amalgamation and absorption.
CO 5	To know meaning of fund, fund flow and rules of fund flow statement.

BCH-2.3 Corporate Laws Core -4

CO 1	to impart basic knowledge of the provisions of the Companies Act, 2013 and the Depositories Act, 199
CO 2	different Case studies involving issues in corporate laws are required to be discussed.
CO 3	knowledge about the legal framework and the ways and means to deal with the legal aspect of different situations of corporate sector.

BCH-2.4 Macro Economics GE-2

CO 1	Basic concepts of Macro Economics
CO 2	Identifying the basic concepts of Macroeconomics and nature & scope of macro economics.
CO 3	Identify difference between micro & macro economics.
CO 4	Understanding various concepts such as : GDP, GNP, NNP, Personal Income, Disposable Income, Per Capita Income, and National Income.

CO 5	To understand Role of Commercial banks – Credit control – Quantitative & qualitative.
Semester III	
BCH-3.1 Human Resource Management Core-5	
CO 1	Acquaint the students with in-depth knowledge of HRM.
CO 2	Inculcate among students various practices followed by HR managers.
CO 3	Creating understanding about recent trends in HRM
CO 4	to acquaint students with the techniques and principles to manage human resource of an organization.
CO 5	To enhance the capability of the students to manage the most important assets of organization
BCH-3.2 Income-tax Law and Practice Core -6	
CO 1	To understand the basic concept of Income Tax.
CO 2	To know about assessment of income from different head.
CO 3	Acquire knowledge about the Tax management and tax planning.
CO 4	Knowing the procedure of calculation of income tax
CO 5	To acquire knowledge about the submission of Income Tax Return, Advance Tax, Tax deducted at Source, Tax Collection Authorities.
BCH-3.3 Management Principles and Application Core -7	
CO 1	understanding of basic management concepts, principles and practices.
CO 2	use of different management principles in the course of decision making in different forms of business organizations.
CO 3	Demonstrate the roles, skills and functions of management.
CO 4	To provide them tools and techniques to be used in the performance of the managerial job.
CO 5	To help the students to develop cognizance of the importance of management principles.
BCH-3.4 Business Statistics GE-3	
CO 1	the basic statistical tools used for managerial decision-making.
CO 2	Imparting the ability to collect present, analyze and interpret data.
CO 3	By using different statistical tools very much required in the decision making process in any business as well as business research.
CO 4	Making familiar with statistical tools which are relatively used in business.
CO 5	Ability to predict trend values by using list square methods in regression.

BCH-3.5 E-Commerce(Compulsory) SEC-2	
CO 1	to become familiar with the mechanism for conducting business transactions through electronic means.
CO 2	Analyze the impact of E-commerce on business models and strategy
CO 3	discuss and explain theoretical and practical issues of conducting business over the internet and the Web
CO 4	reflect on general principles revealed through practical exploration of specific tools, techniques and methods in e-business.
CO 5	Describe the infrastructure for E-commerce, legal issues and privacy in E-Commerce
Semester IV	
BCH-4.1 Cost and Management Accounting Core -8	
CO 1	basic concepts used in cost accounting, various methods involved in cost ascertainment.
CO 2	To know about accounting overheads. Material control, labour control etc
CO 3	To understand different method costing are used for cost control.
CO 4	To know about budget and budgetary control.
CO 5	ability to managing cost issues and also to keep a check on cost control and taking managerial decisions.
BCH-4.2 Business Mathematics Core -9	
CO 1	To familiarize with the basic mathematical tools with emphasis on applications to business and economic situations.
CO 2	to understand basic concepts in the areas of business calculus and financial mathematics and to connect acquired knowledge with practical problems in economic practice.
CO 3	learned basics of fundamental maths & Its Use.
CO 4	business problems how it solves by use of maths.
CO 5	Learned the concept of LPP and transportation problem.
BCH-4.3 Computer Applications in Business Core -10	
CO 1	understands of usefulness of information technology tools for business operations.
CO 2	to enhance computer abilities and skills to compete with the present technology driven business market.
CO 3	to understand about how to prepare a presentation.

CO 4	to understand about how to prepare a Spreadsheet and Business Applications .
CO 5	Gain familiarity with the concepts and terminology used in the development, implementation and operation of business in computer applications.
BCH-4.4 Indian Economy - Performance and Policies GE-4	
CO 1	the student will able to identify the key performance indicators and policies of the present economic environment of the country.
CO 2	Understanding basic characteristics of Indian economy as an Emerging economy.
CO 3	Comparison of Indian economy with developed economies to NI, PCI, Agri, Industry & Service sector.
CO 4	To understand Agricultural development in India since Independence.
CO 5	To understand importance, objectives, structure & functions of SAARC, IMF, IBRD, WTO & BRICS
BCH-4.5 Entrepreneurship(Compulsory) SEC-3	
CO 1	Motivating to acquire the skill to be an Entrepreneur
CO 2	Creating Entrepreneurial skill among the students.
CO 3	Creating awareness among students about self employment/ own business.
CO 4	Providing various innovative business ideas to the society.
CO 5	Developing a skill of stability in the business at critical situation.
Semester V	
BCH-5.1 Principles of Marketing Core -11	
CO 1	Enhancing the skill of marketing among students.
CO 2	Providing different techniques of marketing for increase of sales.
CO 3	Creating the sense how to behave in the market while buying or selling of product.
CO 4	Providing information about buying pattern and different attitudes of consumers.
CO 5	Understanding how to undertake crucial task such as competition analysis, production etc.
BCH-5.2 Fundamentals of Financial Management Core -12	
CO 1	able to understand finance in a better way along with giving them insight to practical management of long and short finance for real business houses.

CO 2	Demonstrate the applicability of the concept of Financial Management to understand the managerial Decisions and Corporate Capital Structure
CO 3	Apply the Leverage and EBIT EPS Analysis associate with Financial Data in the corporate
CO 4	Analyse the complexities associated with management of cost of funds in the capital Structure
CO 5	Basic knowledge of Fundamentals of Finance such as calculation of Present Value, Future Value etc.

BCH-5.3

Financial Markets , Institution and Services DSE-1

CO 1	the student will acquire financial literacy skill particularly by giving information about the financial system, markets, services and regulatory bodies in India.
CO 2	the student will know the different money market and its role in indian economic development
CO 3	the students will know about the finanancial institution and what are the role of financial institution in india.
CO 4	Overview of financial services industry,framework relating to merchant banking in India

BCH-5.4 Financial Statement Analysis and Reporting DSE-2

CO 1	the students will be able to prepare the end result of a business houses by preparation through financial statement analysis and reporting.
CO 2	Describe and apply the basic techniques of financial statement analysis;
CO 3	Identify and utilise value-relevant information contained within financial statements;
CO 4	Understand the impact of financial reporting choices on the usefulness of reported earnings to predict future performance;
CO 5	Recognise and explain the fundamental role of accounting numbers in the valuation of entities and the key financial claims on these entities assets (equity and debt securities);

Semester V

BCH-6.1 Auditing and Corporate Governance Core -13

CO 1	knowledge about principles and techniques of audit in accordance with current legal requirement and as per the guidelines of different statutory authorities.
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CO 2	knowledge of fundamental audit concepts
CO 3	able to know the role of the auditor.
CO 4	right and duty of a auditor.
CO 5	able to know the corporate social responsibilities of a company.
BCH-6.2 Indirect Tax Law Core-14	
CO 1	the students will have an insight to the taxation on production and distribution of goods and provision of services along taxation mechanism of international trade.
CO 2	Student will able to Compute the assessable value of transactions related to goods and services for levy and determination of duty liability.
CO 3	Student will able to Identify and analyze the procedural aspects under different applicable statutes related to indirect taxation .
CO 4	Student will able to Understand the basic principles underlying the Indirect Taxation Statutes (with reference to Central Excise Act, Customs Act, Service Tax, Value Added Tax, Central Sales Tax).
CO 5	Student will able to understand Inflows and outflows related to VAT. Imposition of tax and tax base. Delivery of goods and services. Tax rates . Periodic tax returns. Place of delivery of goods and services and its impact on VAT.
BCH-6.3 Corporate Tax Planning DSE-3	
CO 1	The students will be able to understand the taxation of the corporate house.
CO 2	Students who complete this course will be able identify the difference between tax evasion and tax planning.
CO 3	students will able to describe how the provisions in the corporate tax laws can be used for tax planning.
CO 4	Students will able to explain different types of incomes and their taxability and expenses and their deductibility.
CO 5	Students of the course will able to state the use of deductions of expenses to reduce the taxable income.
BCH-6.4 Business Research Methods and Project Work* DSE-4	
CO 1	the students will be able to assess and apply a range of research method on a practical project.
CO 2	Acquaint the students with the areas of Business Research Activities.

CO 3	Enhancing capabilities of students to conduct the research in the field of business and social sciences.
CO 4	Enabling students, in developing the most appropriate methodology for their research studies.
CO 5	Making them familiar with the art of using different research methods and techniques.