DEPARTMENT OF COMMERCE

With effect from the academic year 2020-2021

Programme Educational Outcomes (PEOs)

PEO1. The graduates will apply appropriate theory and scientific knowledge to participate in activities that support humanity and economic development nationally and globally, developing as leaders in their fields of expertise.

PEO2. The graduates pursue lifelong learning and continuous improvement of the knowledge and skills with the highest professional and ethical standards

PEO3: The graduate will acquaint with the business world by imparting knowledge, skill and attitude thereby becoming employable in the job market.

Programme Outcomes (POs)

PO No.	Upon completion of the B.Com Degree Programme, the graduates will be able to
PO-1	understand the conceptual knowledge of accounting and acquire skills to become
	leaders in their fields of expertise at the global level
PO-2	identify the role and responsibilities of business that leads to social and economic
	development
PO-3	acquire entrepreneurial, legal, managerial and communication skills to be successful in
	business and personal life
PO-4	recognise and practice different value systems and ethics for sustainable development
PO-5	impart competency to make eligible and employable in the job market
PO-6	practical exposure for start up and project promotion.

rogramme Specific Outcomes (PSOs)

PSO No.	Upon completion of the B.Com Degree Programme, the graduates will be able to
PSO1	develop competency in students to make them employable in the global market and to equip themselves as successful entrepreneurs
PSO2	apply different concepts in business to start and manage business and realizes the social responsibilities
PSO3	practice different techniques of communication and apply it in business and profession
PSO4	enhance practical knowledge to practice business ethics in order to meet the national requirements
PSO5	develop necessary professional knowledge and skills in academic, business and research.

Semester I
- Financial Accounting - I
Course Code: AC2011

No. of Hours per Week	Credit	Total No. of Hours	Marks
6	5	90	100

Objectives

- **1.** To familiarise the students with accounting concepts and conventions and basic principles of accounting.
- **2.** To help the students to prepare various accounts.

CO No.	Upon completion of this course the students will be able to	PSO addressed	CL
CO-1	understand the rules, principles, concepts, conventions and accounting standards used in accountancy	PSO 5	U
CO-2	identify the adjustments in final accounts and the techniques of setting right the errors found in accounts	PSO 5	R
CO-3	analyse the methods of ascertaining profit from incomplete records	PSO 5	An
CO-4	applying technology for preparing accounts	PSO 3	Ap
CO-5	calculate claims for loss of stock and loss of profit	PSO 3	Ap

Business Economics Course Code: AA2011

No. of Hours per Week	Credit	Total No. of Hours	Marks
6	4	90	100

- 1. To help the students understand the basic concepts of business economics.
- 2. To give an indepth knowledge on various aspects of economics.

CO No.	Upon completion of this course the students will be able to	PSO addressed	CL
CO-1	understand the basic concepts of business economics	PSO-2	U
CO-2	classify different types of demand prevailing in the market	PSO-5	U

CO-3	gain knowledge on consumer behavior and consumer surplus	PSO-5	U
CO-4	analyze the peculiarities of factors of production and the economies and diseconomies of scale	PSO-5	An
CO-5	identify the phases of business cycle	PSO-5	Ap

Non Major Elective Course – Basic Accounting Course Code: ANM201

No. of Hours per Week	Credit	Total No. of Hours	Marks
4	3	60	100

Objectives

- 1. To make the students understand the basic concepts and principles of accounting.
- 2. To help them to prepare the final accounts without errors.

CO No.	Upon completion of this course the students will be able to	PSO addressed	CL
CO-1	understand the concepts, convention and principles of accounting	PSO 5	U
CO-2	identify and prepare various subsidiary books	PSO 5	R
CO-3	prepare error free trial balance	PSO 4	Ap
CO-4	analyse the profitability and financial position of the concern	PSO 5	An

Semester II Financial Accounting - II Course Code: AC2021

No. of Hours per Week	Credit	Total No. of Hours	Marks
6	5	90	100

- 1. To acquaint with the students the techniques and principles of preparing various accounts
- 2. To make the students expertise in solving any kind of problems and thereby preparing them eligible in job market.

CO No.	Upon completion of this course the students will be able to	PSO addressed	CL
CO-1	understand the accounts of nonprofit organizations.	PSO 5	U
CO-2	prepare and analyse departmental trading & profit and	PSO 5	AP

	loss a/c.		
CO-3	know to techniques and principles of preparing branch	PSO 5	AP
CO-3	accounts		
CO-4	analyse the accounting procedure of royalty accounting	PSO 5	AP
CO-5	understand the methods of calculating interest and	PSO 5	AP
CO-3	procedure of maintaining accounts		

Principles of Marketing Course Code: AA2021

No. of Hours per Week	Credit	Total No. of Hours	Marks
6	5	90	100

Objectives

- 1. To give basic knowledge on the concepts of marketing and to give an indepth knowledge on the functions of marketing.
- 2. To make the students familiarizes with the recent trends in marketing

CO No.	Upon completion of this course the students will be able to	PSO addressed	CL
CO-1	understand the elements and approaches of modern	2	u
	marketing		
CO-2	understand the procedure of market segmentation and	2	An
	buying motives		
CO-3	evaluate the elements of product and product life cycle	2	Е
CO-4	summarize the factors of pricing and sales promotions	2	U
CO-5	know the recent trends in marketing	2	U

Non Major Elective Course – Fundamentals of Banking Course Code: ANM202

No. of Hours per Week	Credit	Total No. of Hours	Marks
4	3	60	100

- 1. To enable the students understand the basic concepts of banking.
- 2. To impart knowledge on modern banking practices.

CO No.	Upon completion of this course the students will be able to	PSO addressed	CL
CO-1	understand the meaning of banker, customer and nature	PSO 5	U
	of their relationship		
CO-2	analyse the types and features of various deposit account	PSO 5	An
CO-3	evaluate the functions of Commercial and Reserve Bank of India	PSO 5	E
CO-4	practice modern banking techniques in business and	PSO 5	An
	personal life		

Semester III

Advanced Accounting

Course Code: AC2031

Hours / Week	Credits	Total Hours	Marks
6	5	90	100

Objectives:

- 1. To make the students understand the basic concepts and other aspects of partnership and the procedure of preparing capital accounts.
- 2. To familiarize the students with the preparation of partnership accounts under various situations.

COs.	Upon completion of this course, the students will be able to:	PSO Addressed	C L
CO-1	understand the various aspects of partnership	4	U
CO-2	identify the methods of preparing capital accounts of partners.	4	R
CO-3	analyse the procedure of preparing partnership accounts on	5	A
	admission, retirement, death and insolvency of partners.		n
CO-4	know the methods of distributing the dues of the partners.	4	U

Banking Theory Law & Practice

Course Code: AC2032

Hours / Week	eek Credits Tota		Marks
6	4	90	100

Objectives:

- 1. To enable the students acquire knowledge on banking practices and technology.
- 2. To make students aware of the banking services, types and products available to customers.

Course Outcomes

COs.	Upon completion of this course the students will be able to:	PSO Addressed	CL
CO-1	understand the relationship between banker and customer	2	Un
CO-2	identify various types of bank customers.	1	R
CO-3	analyse various elements of negotiable instruments.	5	R
CO-4	know the types of banks and their functions	2	R
CO-5	know the Innovative Banking Services (IBS)	4	An
CO-6	identity various subsidiary services available to customers	4	R

Company Law and Secretarial Practice

Course Code: AC2033

Hours / Week	Credits	Total Hours	Marks
5	4	75	100

- **1.** To give an overview of the Companies Act 2013
- 2. To impart knowledge on various aspects of companies and

the significant role of a secretary in a company.

Course Outcomes

COs.	Upon completion of this course, the	PSO	CL
	students will be able to:	Addressed	
CO-1	plan for formation of a company right from promotion to commencement of business	1,2	Ap
CO-2	conduct any kind of company meetings as per requirement	5	Ap
CO-3	understand the documents that are needed for the formation of a company	2	U
CO-4	know the provisions given in the Companies Act 2013	5	U
CO-5	describe the role of company secretary and secretarial practices	2	U

Business Statistics

Course Code: AC2034

Hours / Week	Credit	Total Hours	Marks
6	5	90	100

Objectives:

- 1. To help students to apply statistical tools and mathematical principles in real life problems, particularly in business
- 2. To enable students to describe data with descriptive statistics and to perform statistical analysis.

CO No.	Upon completion of this course the students will be able to	PSO addressed	CL
CO - 1	understand about the data and sampling methods	PSO- 2	U

CO- 2	explain the primary concepts of measures of central	PSO-2	U
	tendency		
CO- 3	demonstrate the ability to solve problems in Correlation	PSO-4	R
	and Regression		
CO- 4	calculate the Index numbers like Cost of living Index,	PSO-1	U
	Fixed base and Chain base Index		
CO- 5	apply the concepts to solve problems in commerce and	PSO-2	Ap
	business		
CO- 6	understand the uses of averages and Rank correlation	PSO-4	U
	coefficient		

Principles of Management Course Code: AC2035

Ī	Hours / Week	Credits	Total Hours	Marks
Ī	5	4	75	100

Objectives:

- 1. To give students an insight into the management techniques
- 2. To make students develop managerial skills

COs	Upon completion of this course the students	PSO	CL
•	will be able to:	Addressed	CL
CO-	understand the features, objectives, principles and	1	U
1	functions of management		
CO-	draft work related plans and make proper decisions	1 & 5	U
2			
CO-	discuss the basic features of of staffing, recruitment,	1	IJ
3	selection and training	1	S
CO-	apply motivational and leadership theories to improve	5	U
4	the leadership qualities	Ü	
CO-	understand the necessity of business being responsible	5,9	U
5	towards the society		

Semester – IV Costing

Course Code: AC2041

Hours / Week	Credits	Total Hours	Marks
6	5	90	100

Objectives:

- 1. To impart knowledge on concepts, methods and techniques of costing
- 2. To give an in-depth knowledge on material, labour and overhead costing

COs.	Upon completion of this course the students will be able to:	PSO Addressed	CL
CO-1	understand the concepts, methods and techniques of Cost accounting.	5	Un
CO-2	construct cost sheet, Tender, Quotations	5	Ap
CO-3	prepare Stores Ledger using FIFO, LIFO, Simple and Weighted average methods as tools for material control.	2	Ap
CO-4	analyse the procedure of allocation, classification & absorption of overheads	5,10	An

Auditing

Course Code: AC2042

Hours / Week	Credits	Total Hours	Marks
6	5	90	100

Objectives:

- 1. To give an overview of Auditing
- 2. To impart knowledge on Vouching, Verification and Valuation of assets and liabilities.

COs.	Upon completion of this course the students will be able to:	PSO Addressed	CL
CO-1	understand the concepts and principles of Auditing	2,5	Un
CO-2	identify various elements of Audit planning	5	R
CO-3	identify the importance of Vouching	5	R
CO-4	understand the procedure of verification and valuation of Assets	5	Un
CO-5	analyse the duties, rights and liabilities of an auditor	5	An

Business Mathematics

Sub. Code: AC2044

Hours / Week	Credit	Total Hours	Marks
6	4	90	100

Objectives:

- 1. To give an exposure to students of commerce on various Mathematical technique and tools in solving problems of business and financial mathematics.
- **2.** To develop the skill of forming mathematical problems and solving.

CO No.	Upon completion of this course the students will be able to	PSO addressed	CL
CO-1	recall the basic formulae and definitions and acquire knowledge in mathematics	PSO - 5	R, U
CO-2	apply the concepts to obtain the logarithmic value of a number	PSO - 2	Ap
CO-3	understand the fundamental concepts about Sets and interpret with Venn diagrams	PSO - 1	U
CO-4	explain the properties of matrices and solve problems	PSO - 2	U, Ap

CO-5	understand the concepts of Simple Interest, Compound Interest and Discount and apply in real life situations	PSO - 5	U, Ap
CO-6	choose the suitable probability distribution corresponding to a given data	PSO-5	Е

Business Communication

Course Code: AC2044

Hours / Week	Credits	Total Hours	Marks
5	4	75	100

Objectives:

- To facilitate and to make students understand the basic techniques of communication
- 2. To train the students to improve their communication skill

COs	Upon completion of this course the	PSO	CL
005	students	Addres	CL
	will be able to	sed	
CO-1	learn the way to overcome communication barriers	6	U
CO-2	develop progressive skills in the usage of business	6	U
	communication		_
CO-3	practice modern forms of communication	6,8	A
CO-4	draft job application and curriculum vitae	8	C
CO-5	attend interview and participate in Group Discussion	6,8	A
	with confidence	0,0	11
	construct technology-aided communication	6	A
CO-6	tomation to make the total tot	9	

E-Commerce Course Code: AC2045

Hours / Week	Credits	Total Hours	Marks
5	4	75	100

Objectives:

- 1. To enable the students understand the basic concepts and elements of E-Commerce.
- 2. To give an in depth knowledge regarding E-Payment methods and security tools.

Course Outcomes

COs	Upon completion of this course the students will be able to:	PSO Addressed	CL
CO-1	differentiate traditional commerce from Electronic commerce	5	U
CO-2	identify the types of technologies and networks	5	U
CO-3	describe various Security Tools, Firewalls and protocols	5	U
CO-4	utilise various E-Payment methods	5	A
CO-5	perform various online operations	5	A

Semester V Corporate Accounting Course Code: AC2051

Hours / Week	Credits	Total Hours	Marks
6	5	90	100

- 1. To enable students to acquire the basic knowledge on corporate accounting.
- 2. To train students in the preparation of company accounts.

COs	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the procedures for the issue of shares.	PSO 1	U
CO-2	develop a process for redemption of preference shares	PSO 3	Ap

	anddetermine the value of Goodwill and Shares by		
	choosing appropriate methods		
CO-3	prepare Company Balance Sheet and Compute	PSO 3	Е
	managerial remuneration.		
CO-4	construct the restructuring of the capital structure in	PSO 3	ŢŢ
	the Financial Statement of the company	1503	C
	explain the procedures related to liquidation of		
CO-5	companies and Prepare statement of affaires and	PSO 3	U
	Liquidators Final Statement		

Business Law Sub. Code: AC2052

No. of Hours per Week	Credit	Total No. of Hours	Marks
6	5	90	100

Objectives:

- **1.** To familiarize the students with the provisions of various Acts relating to commercial undertakings.
- **2.** To give knowledge based on consumerism and consumers rights and to make them aware of modern technologies for legal purposes.

CO No.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the classifications of contracts	PSO5	U
CO-2	recognize and address the legal issues on Indemnity and Guarantee	PSO2	Ap
CO-3	find out the difference between contract and agreements and to understand Quasi Contract.	PSO 2	U
CO-4	Analyze the elements of Consumer Protection Act	PSO 2	Ap
CO-5	recognise the importance of Information Technology in business.	PSO 5	An

Income Tax Law and Practice - I Course Code: AC2053

Hours / Week	Credits	Total Hours	Marks
6	4	90	100

Objectives

- 1. To impart knowledge on the basic provisions of income tax.
- 2. To equip the students with applying the provisions of tax laws in computing income under various heads of income.

COs.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the meaning of Assessment Year, Previous Year and Assessee.	4	U
CO-2	identify the residential status and incidence of tax for Resident and Non-resident.	4	AP
CO-3	compute taxable income from salary.	6	AP
CO-4	compute taxable income from House Property.	6	AP
CO-5	understand the meaning of business and profession and compute taxable income.	4	U
CO-6	identify the short term and long term capital gain and compute taxable capital gain.	4	AP

Major Core XIV - Research Methodology Course Code: AC2054

Hours / Week	Credits	Total Hours	Marks
5	4	75	100

- 1. To enable the students acquire knowledge on research.
- 2. To help the students to collect, analyse the data and to prepare the research report.

COs.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the concept and different types of research studies	5	U
CO-2	formulate the research problem for preparing research design	5	C
CO-3	identify the methods of collecting data	5	R
CO-4	make use of statistical tools to analyse the data	5	An
CO-5	preparation of research report	3	С

Semester – VI Major Core XV: Management Accounting

Course Code: AC2061

Hours / Week	Credits	Total Hours	Marks
6	5	90	100

Objectives

- 1. To impart knowledge to students on financial and cost concepts for the students of managerial planning, control and decision making.
- 2. To expose students with management accounting principles and their applications.

COs.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	elevate the financial statement analysis for strategy	1	E
	decision making		
CO-2	examine the solvency, turnover and liquidity of a	3	An
	business by using ratios.		
CO-3	analyse the pattern of sources and application of funds.	5	An
CO-4	able to prepare various budgets for the proper	8	R
	functioning of an organization.		
CO-5	evaluate the cash flow and fund flow position of the	4	Е
	organization.		

Major Core XVI: Industrial Law Sub. Code: AC2062

No. of Hours / Week	Credit	Total No. of Hours	Marks
6	5	90	100

- 1. To create awareness on industrial regulations and its impact on the Indian Economy.
- 2. To familiarize students with the provisions of various Acts relating to industries.

COs	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the measures taken for the welfare of the employees under Factories Act 1948	PSO 2	U

CO-2	gain knowledge about procedure for registration and cancellation of Trade Union under Trader Union Act 1926	PSO 2	U
CO-3	describe the impact of industrial regulations on Indian Economy	PSO 2	U
CO-4	calculate the compensation for disabilities as per law	PSO 2	Е
CO-5	recognize the need of ESI and ESN Course	PSO 2	U
CO-6	identify the provisions in Bonus Act & Industrial Employment Act	PSO 2	U

Income Tax Law and Practice – II Course Code: AC2063

Hours / Week	Credits	Total Hours	Marks
6	4	90	100

Objectives

- 1. To impart knowledge on the basic provisions of income tax
- 2. To equip with the knowledge on computing income and tax liability of an individual

COs.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the methods of set-off and carry forward of losses	5	U
CO-2	guide the tax payers for claiming deductions	5	Ap
CO-3	assess rebate for agricultural income	5	Ap
CO-4	know the Income Tax filing procedure of an individual	5	U
CO-5	assess the taxable income and tax liability of an individual	4	An

Human Resource Management and Development

Course Code: AC2064

Hours / Week	Credits	Total Hours	Marks
5	4	75	100

Objectives

- 1.To educate students with different concepts, techniques and principles of human resource management of an organization.
- 2. To help the students understand the importance of career planning, training and development to meet the challenging world.

Organisational Behaviour

Course Code: AC2065

COs.	Upon completion of this course, the students will be able to:	PSO Addressed	CL
CO-1	understand the concept, features and new trend in human resource management.	2	U
CO-2	analyse the environmental factors influencing human resource management.	4	An
CO-3	evaluate the organizational process and the structure of HR department.	4	Е
CO-4	understand career planning and the process of career development.	5	U
CO-5	identify the parameters of training and development	1	R

Hours / Week	Credit	Total Hours	Marks
5	4	90	100

- 1. To enable the students to understand executive behaviours in the work place
- 2. To equip students to cope up with group dynamics and Team building.

COs.	Upon completion of this course the students will be able to:	PSO Addressed	CL
CO-1	Understand the organizational behaviour in the working place	2	Un

CO-2	Identify one's own personality and perception	1	R
CO-3	Measure the attitude, Values, Emotions and moods of human beings	5	R
CO-4	Coping with the group members and team building	2	R
CO-5	Learn the organizational Climate and Culture in the business world	4	An
CO-6	Assess one's own behaviour and the behaviour of other persons	4	R
CO-7	Learn the effective Conflict Management		

Skill Based Course (SBC) Preparation for Competitive Examinations Sub. Code: ASK206

No. of Hours per Week	Credits	Total No. of Hours	Marks
2	2	30	100

- 1. To prepare the students to face the competitive examinations with confidence.
- 2. To enhance the aptitude skills of students along with general knowledge and to enable them to crack the competitive examinations.

CO No.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the basic concepts of computer	PSO 5	U
CO-2	apply numerical skills in solving quantitative problems	PSO 5	Ap
CO-3	evaluate the logical conclusions in reasoning	PSO 5	Е
CO-4	creategeneral basic language skills	PSO 5	С
CO-5	remember the general knowledge and current affairs	PSO 5	R