

B.Com. Programme
Department of Commerce
Programme Outcomes (POs)

PO No.	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 No.	Upon completion of B.Com Degree Programme able to	PO No.
PSO 1	apply different concepts in starting and managing business and realize the social responsibilities	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
PSO7	use mathematical and statistical tools in academics, business and research	PO 2
PSO8	develop competency in students to make them employable in the global market	PO 6
PSO9	develop the skills of students to equip themselves as successful entrepreneurs	PO 3
PSO10	enhance practical knowledge to prepare various accounts in order to meet the national requirements.	PO 6

Course Outcomes (COs)**Semester****: I****Major Core I****Name of the Course****: Introduction to Accounting****Subject Code****: AC1711**

CO No.	Upon completion of this course the students will be able to	PSO addressed	CL
CO-1	understand the rules, principles, concepts and conventions used in accountancy	PSO 3	U
CO-2	identify various subsidiary books and procedure for preparing these books	PSO 3	R
CO-3	analyse the methods of calculating depreciation	PSO 3	An
CO-4	identify the reasons for the differences between balance as per cash book and pass book	PSO 3	R
CO-5	understand the methods of calculating profit under single entry system	PSO 3	U
CO-6	calculate claims for loss of profit and loss of stock	PSO 3	Ap

Semester**: I****Allied I****Name of the Course****: Business Economics****Subject Code****: AA1711**

CO No.	Upon completion of this course the students 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	PSO 5	An
CO-3	analyse the peculiarities of factors of production	PSO 1	An
CO-4	evaluate the supply, cost of production and revenue	PSO 1	E
CO-5	identify the price and output determinations in various market situations	PSO 5	E

Semester : I Non Major Elective Course

Name of the Course : Introduction to Banking

Subject Code : ANM171

CO No.	Upon completion of this course the students will be able to	PSO addressed	CL
CO-1	understand the relationship between banker and customer	PSO 5	U
CO-2	understand the structure of banking system in India	PSO 5	U
CO-3	apply crossing and endorsement in cheques	PSO 5	Ap
CO-4	list the functions of Commercial bank	PSO 5	R
CO-5	analyse the elements of internet banking and traditional banking	PSO 5	An

Semester : II Major Core II

Name of the Course : Financial Accounting

Subject Code : AC1721

CO No.	Upon completion of this course the students will be able to	PSO addressed	CL
CO-1	understand the accounts of Non-profit Organizations.	PSO 10	U
CO-2	prepare Departmental Trading & Profit and Loss Account	PSO 10	AP
CO-3	prepare Branch Accounts	PSO 10	AP
CO-4	prepare Royalty Accounts	PSO 10	AP
CO-5	prepare Hire Purchase Accounts	PSO 10	AP

Semester : II Allied II

Name of the Course : Marketing Management

Subject Code : AA1721

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 marketing	PSO 5	R
CO-2	develop sales promotion skills	PSO 5	U
CO-3	make effective advertisements	PSO 5	An
CO-4	summarize the elements of the pricing	PSO 5	U
CO-5	practice the act of marketing	PSO 5	U

Semester : II Non Major Elective Course

Name of the Course : Consumer Awareness

Subject Code : ANM172

CO No.	Upon completion of this course the students will be able to	PSO addressed	CL
CO-1	gain knowledge about different types of consumers	PSO 2	R
CO-2	understand the importance of consumer awareness and protection	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

Semester : III Major Core III

Name of the Course : Advanced Accounting

Subject Code : AC1731

CO No.	Upon completion of this course the students will be able to	PSO addressed	CL
CO-1	understand the significance of preparing partnership account.	PSO 3	U
CO-2	understand the procedure for preparing capital accounts	PSO 3	U
CO-3	prepare accounts on admission, retirement, death and insolvency of partners and sale of partnership firm	PSO 3	Ap
CO-4	analyse and estimate the impact of insolvency of one or more partners	PSO 3	A
CO-5	evaluate the performance of partnership business	PSO 3	E

Semester : III Major Core IV

Name of the Course : Indian Banking System

Subject Code : AC1732

CO No.	Upon completion of this course the students will be able to	PSO addressed	CL
CO-1	understand the relationship between banker and customer	PSO 5	Un
CO-2	identify various elements of negotiable instruments	PSO 5	R
CO-3	identify the significance of crossing and endorsement	PSO 5	R
CO-4	evaluate the functions of RBI and commercial banks	PSO 5	E
CO-5	analyse the Innovative Banking Services (IBS)	PSO 5	An
CO-6	understand various components of Non- Banking Financial Institutions(NBFI)	PSO 5	Un
CO-7	analyse contribution of banking sector towards Economic Development	PSO 5	Un

Semester : III

Major Core V

Name of the Course : Company Law

Subject Code : AC1733

CO No.	Upon completion of this course the students will be able to	PSO addressed	CL
CO-1	describe the characteristics of companies, both private and public	PSO 1	U
CO-2	describe the documents required to register a joint stock company.	PSO 1	U
CO-3	understand the procedure for conducting different kinds of meetings	PSO 1	U
CO-4	understand the legal provisions regarding quorum, proxies and minutes	PSO 2	U
CO-5	gain knowledge on winding up.	PSO 1	An

Semester : III

Major Core VI

Name of the Course : Business Statistics

Subject Code : AC1734

CO No.	Upon completion of this course the students will be able to	PSO addressed	CL
CO- 1	explain the primary concepts of measures of central tendency	PSO 1	U
CO- 2	demonstrate the ability to solve problems in Correlation and Regression	PSO 2	R
CO- 3	calculate the Index numbers like Cost of living Index, Fixed base and Chain base Index	PSO 7	U
CO- 4	apply the concepts to solve problems in commerce and business	PSO 6	Ap
CO- 5	differentiate between probability and conditional probability and compute according to the requirement	PSO 1	An
CO- 6	understand the uses of averages and rank correlation	PSO 7	U

	coefficient		
CO- 7	choose the suitable probability distribution corresponding to a given data	PSO 2	E

Semester : III Allied III

Name of the Course : Basics of Business and Stock Exchange

Subject Code : AA1731

CO No.	Upon completion of this course the students will be able to	PSO addressed	CL
CO-1	understand the scope, objectives and essentials of business	PSO 1	U
CO-2	understand the forms of business enterprises	PSO 1	U
CO-3	describe the concept, forms and policies in pricing.	PSO 1	U
CO-4	analyze the list of securities in stock exchange	PSO 2	An
CO-5	summarize the investors' problems and remedial measures	PSO 2	Ap

Semester : IV Major Core VII

Name of the Course : Cost Accounting

Subject Code : AC1741

CO No.	Upon completion of this course the students will be able to	PSO addressed	CL
CO-1	understand the importance of costing in companies	PSO 5	Un
CO-2	measure the levels of stock taking system	PSO 5	Ap
CO-3	understand the importance of material control	PSO 5	Un
CO-4	construct cost sheet , tender, quotations	PSO 5	Cr

CO-5	evaluate various methods of remuneration	PSO 2	E
CO-6	understand the procedure of allocation, classification and absorption of overheads	PSO 10	An

Semester : IV Major Core VIII

Name of the Course : Auditing and Corporate Governance

Subject Code : AC1742

CO No.	Upon completion of this course the students will be able to	PSO addressed	CL
CO-1	understand the importance of auditing accounts	PSO 3	U
CO-2	describe various aspects of vouching	PSO 5	U
CO-3	evaluate the traits of company auditor	PSO 5	E
CO-4	appraise the nature of internal check and audit	PSO 5	An
CO-5	test the corporate social responsibilities in business world	PSO 1	E
CO-6	manage the issues of Corporate Governance	PSO 9	C

Semester : IV Major Core IX

Name of the Course : Business Communication

Subject Code : AC1743

CO No.	Upon completion of this course the students 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 application and curriculum vitae	PSO 8	C
CO-5	attend interview and participate in Group Discussion with confidence	PSO 8	A
CO-6	construct systematic business report	PSO 6	A

Semester : IV Major Core X

Name of the Course : Business Mathematics

Subject Code : AC1744

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
CO-2	solve first, second order equations and simultaneous linear equations to determine the values of the unknowns	PSO 2	Ap
CO-3	learn the fundamental concepts about Sets and interpret with Venn diagrams	PSO 1	U
CO-4	explain the properties of matrices and solve problems	PSO 7	Ap
CO-5	understand the concepts of Simple Interest, Compound Interest and Discount and apply in real life situations	PSO 5	Ap
CO-6	formulate an LPP and solve optimization problems using graphical method	PSO 7	Ap

Semester : IV Allied IV

Name of the Course : Principles of Management

Subject Code : AA1744

CO No.	Upon completion of this course the students will be able to	PSO addressed	CL
CO-1	understand the features, objectives, principles of business	PSO 1	U
CO-2	understand the functions of Management	PSO 1	U
CO-3	describe the forms of organization	PSO 1	U
CO-4	analyse the concept of centralization and decentralization of authority	PSO 5	U
CO-5	discuss the features, components, importance in staffing, recruitment, selection and training	PSO 9	U
CO-6	apply motivational and leadership theories to develop leadership qualities	PSO 8	Ap

Major Core-XI

Semester : V

Name of the Course : Corporate Accounting

Subject code : AC1751

CO	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	identify the methods of valuation of Goodwill and shares.	PSO 3	Ap
CO-3	evaluate the performance of business.	PSO 3	E
CO-4	calculate purchase consideration in case of Amalgamation, Absorption and reconstruction.	PSO 3	U

CO-5	differentiate liquidation from insolvency and the preparation of liquidator's final statement.	PSO 3	U
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Major Core- XII

Semester : V
Name of the Course : Commercial Law
Subject code : AC1752

CO No.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the classifications of contracts	PSO 5	U
CO-2	recognize and address the legal issues on Indemnity and Guarantee	PSO 2	Ap
CO-3	find out the difference between contract and agreements	PSO 2	U
CO-4	compare and contrast Bailment and Pledge	PSO 2	Ap
CO-5	differentiate Sale from Agreement to sell according to Sale of Goods Act.	PSO 5	An

Semester : V **Major Core XIII**
Name of the Course : Income Tax Law and Practice - I
Subject code : AC1753

CO No.	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.	PSO 4	U
CO-2	identify the residential status and incidence of tax for Resident and Nonresident.	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	U
CO-6	identify the short term and long term capital gain and compute taxable capital gain.	PSO 4	AP

Semester : V **Major-Elective I-Option I**

Name of the Course : E-Commerce

Subject code : AC1755

CO	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	differentiate traditional commerce from Electronic Commerce	PSO 5	U
CO-2	utilize the techniques of Electronic Commerce	PSO 5	A
CO-3	describe various E- Securities	PSO 2	U
CO-4	identify the Pro's and Con's of online shopping	PSO 5	U
CO-5	perform various online operations	PSO 5	A

Semester : V **Major-Elective I-Option II**

Name of the Course : Business Environment

Subject code : AC1755

CO	Upon completion of this course the students will be able to:	PSO addressed	CL
CO 1	understand the nature , importance and components of business environment	PSO 1	U
CO 2	identify the elements strategies and impact of culture and social environment	PSO 5	U
CO 3	analyse the five years plans and its impact on economy	PSO 5	An
CO 4	recognize various types of financial institution and their role on economic development	PSO 3	U

CO 5	understand the function of SEBI	PSO 1	U
CO 6	evaluate the legal & political environment and the effect of MRTP	PSO 1	An

Semester : V Major –Elective I-Option III

Name of the Course : Introduction to Goods and Services Tax

Subject code : AC1755

CO No.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the concept of GST, its benefit, limitations and process of implementations	PSO 4	U
CO-2	identify the transactions covered under GST, the models and structure of GST	PSO 5	Ap
CO-3	clarify the procedure for registration, amendment, and cancellation of registration	PSO 4	E
CO-4	understand the forms of supply, place and time of supply, taxable and non-taxable supply	PSO 4	U
CO-5	determine the value of goods and services	PSO 5	Ap

Semester : V Skill Based Course (SBC)

Name of the Course : Preparation for Competitive Examinations-I

Subject code : ASK175

CO No.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand and analyse verbal and non verbal reasoning	PSO 6	U
CO-2	enhance numerical skills	PSO 7	Ap
CO-3	evaluate clerical aptitude skills	PSO 6	U
CO-4	improve communicative skills	PSO 6	Ap

CO-5	calculate percentage, discount simple interest and compound interest	PSO 7	Ap
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Major Core XIV

Semester : VI
Name of the Course : Management Accounting
Subject code : AC1761

CO No.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the objectives and functions of management accounting.	PSO 3	U
CO-2	differentiate management accounting from financial accounting	PSO 3	E
CO-3	evaluate the financial position of a concern through fund flow statement and cash flow statement.	PSO 3	E
CO-4	understand the concepts of budgeting and budgetary control and its role in management decision making	PSO 5	An
CO-5	estimate the future performance of the concern using managerial costing techniques.	PSO 5	C

Major Core XV

Semester : VI
Name of the Course : Industrial Law
Subject code : AC1762

CO No.	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 Trade 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	E
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

Major Core XVI

Semester : VI
Name of the Course : Income Tax Law and Practice - II
Subject code : AC1763

CO No.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand income from other sources and kinds of securities.	PSO 4	U
CO-2	compute set-off and carry forward of losses, clubbing and aggregation of income.	PSO 4	AP
CO-3	identify the deductions from Gross Total Income	PSO 4	U
CO-4	understand returns, filing of return of income, due date, kinds of assessment, assessment procedure	PSO 4	U
CO-5	identify assessment of individuals, rate of tax	PSO 4	U
CO-6	compute income and tax liability of individuals	PSO 6	AP

Major Core XVII

Semester : VI
Name of the Course : Human Resource Management
Subject code : AC1764

CO No.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the objectives, scope, functions and environment of Human Resource Management.	PSO 2	U
CO-2	understand the methods of data collection, techniques of job design and sources of recruitment.	PSO 2	U
CO-3	analyze the selection process and induction programme.	PSO 1	An
CO-4	evaluate the need as well as areas of training.	PSO 2	E
CO-5	understand the purpose, process and problems in performance appraisal.	PSO 2	U

Major -Elective II –Option I

Semester : VI
Name of the Course : Organizational Behaviour
Subject code : AC1765

CO No.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	analyze the elements of organizational & industrial behaviour	PSO 2	An
CO-2	understand the concept and different theories of personality & group dynamics	PSO 6	U
CO-3	analyse the determinants and effects of job satisfaction	PSO 5	An

CO-4	analyse the source and effects of frustration & conflicts	PSO 2	An
CO-5	understand the causes and consequences of stress management	PSO 2	U

Major -Elective II –Option II

Semester : VI
Name of the Course : Fundamentals of Investments
Subject code : AC1765

CO No.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	describe the nature of an investment programme	PSO 4	U
CO-2	analyse various approaches to equity analysis	PSO 4	Ap
CO-3	identify fixed income securities	PSO 4	U
CO-4	discuss the significance of portfolio analysis and financial derivatives	PSO 4	U
CO-5	describe the measures taken by SEBI to protect investors	PSO 4	Ap

Major-Elective II-Option III

Semester : VI
Name of the Course : Entrepreneurship
Subject code : AC1765

CO No.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand various dimensions of entrepreneurship	PSO 1	U
CO-2	express the contemporary role models in Indian business	PSO 5	U
CO-3	learn the procedure for preparing project reports	PSO 5	U

CO-4	identify the key elements of good business plan	PSO 1	U
CO-5	identify the sources of mobilizing resources to start the business	PSO 1	U

Skill Based Course (SBC)

Semester : VI

Name of the Course : Preparation for Competitive Examinations-II

Subject code : ASK176

CO No.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	improve General Knowledge	PSO 2	R
CO-2	acquire computer skills	PSO 5	Ap
CO-3	improve writing skills	PSO 6	U