

PROGRAMME SPECIFIC OUTCOMES

B. COM. (GENERAL)

PROGRAMME'S MISSION:

B.Com is one of the most sought after Career- Oriented Professional Programs offered at the master's level. A B.Com Degree opens up innumerable career options and opportunities to the aspiring managers both in India and abroad. A B.Com program also prepares one to start a business of his/ her own in the capacity of an entrepreneur.

OBJECTIVES:

The B. Com Degree programme provides ample exposure to subjects from the fields of Commerce, Accountancy and Management. The course equips the students for entry level jobs in Industry, a key contributor to the economic development of the country.

It aims to provide students with the knowledge, tools of analysis and skills with which to understand and participate in the modern business and economics world, to prepare them for subsequent graduate studies and to achieve success in their professional careers.

Academic Excellence: Our primary objective is to enable every student to cope up with the latest developments in Contemporary, National and Global level through effective transaction of the curricular and co-curricular aspects.

Professional Excellence: The College motivates molds and prepares the students for positions of leadership in business organizations at the local, national and international levels.

Total Commitment: The College is focused on the all-round development of the students' personality through proper education and exposure to the vast treasure of knowledge; sports facilities and by providing platforms for their socialization.

Holistic Development: College provides exposure to learners in the latest trends in relevant branches of knowledge, competence and creativity to face global challenges.

Socially Responsible Citizen: College inculcates a sense of civic responsibility, social commitment, and moral accountability among the students through social activities to with exposure to human rights, value system, culture, heritage, scientific temper and environment.

Value-based Development: To impart quality and need based education our objective is to sensitize the students to their changing roles in society through awareness raising activities.

PROGRAMME OUTCOME (PO)

PO – 1: After completing three years for Bachelors in Commerce (B.Com) program, students would gain a thorough grounding in the fundamentals of Commerce and Finance.

PO – 2: The commerce and finance focused curriculum offers a number of specializations and practical exposures which would equip the student to face the modern-day challenges in commerce and business.

PO -3: The all-inclusive outlook of the course offer a number of value based and job oriented courses ensures that students are trained into up-to-date. In advanced accounting courses beyond the introductory level, affective development will also progress to the valuing and organization levels.

PROGRAM SPECIFIC OUTCOME (PSO)

PSO – 1: Students will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals. Students will be able to demonstrate knowledge in setting up a computerized set of accounting books

PSO – 2: Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.

PSO – 3: Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.

PSO – 4: Students will learn relevant managerial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.

PSO – 5: Learners will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.

PSO – 6: Learners will be able to recognize features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.

PSO-7: Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.

PSO – 8: Learners will acquire the skills like effective communication, decision making, problem solving in day to day business affairs.

PSO – 9: Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.

PSO – 10: Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.

PSO -11: Learners will be able to do higher education and advance research in the field of commerce and finance.

COURSE OUTCOME

COURSE OUTCOME 2019-2020					
S. No	Year	Course Code	Course Name	CO No.	Course Outcome
B. COM. (GENERAL)					
Semester – I					
1	2019-20	BCGN 111	Financial Accounting	CO 1	Introduction to Accounting Principles, Concepts and Conventions, Accounting Standards issued by ASB.
				CO 2	Acquire conceptual knowledge of basics of accounting and preparation of financial accounts of Sole Trader.
				CO 3	Familiarize with Self-balancing Ledgers, Rectification of Errors.
				CO 4	Acquire accounting knowledge of Non-Trading Concerns.

				CO 5	Acquires knowledge of books of recording under Hire Purchase & Installment Methods.
				CO 6	Acquires knowledge about the preparation of Partnership Accounts.
2	2019-20	BCGN 112	Business Law	CO 1	Learn the difference between valid void and voidable contract.
				CO 2	Memorize difference between contract of guarantee and indemnity
				CO 3	Analyze the rights and duties of Pawnor and Pawnee under contract of bailment..
				CO 4	Learn how to pursue the consumer rights under Consumer Protection Act 1982.
				CO 5	Acquire knowledge about Negotiable Instruments Act 1881.
				CO 6	Acquire knowledge about Sale of Goods Act 1930 – Formation of contract sale and transfer of property in goods.

3	2019-20	PADM 113	Public Administration	CO 1	To Explain Political Science methodically so as to understand on national and International political matters.
				CO 2	To know new trends and thoughts in modern politics.
				CO 3	To explain different political theories and concepts to establish peace.
				CO 4	To develop a reasonable way of thinking in life.
				CO 5	To create a healthy atmosphere to present political opinions.

Semester – II

4	2019-20	BCGN 121	Business Management	CO 1	To provide conceptual understanding of Management concepts, principles and functions..
				CO 2	Ability to execute managerial tasks of planning, organizing and controlling.
				CO 3	Use effective communication skills to promote respect and relationship.

				CO 4	To familiarize with communication motivation and leadership towards directing
				CO 5	Articulate ideas persuasively and logically and collaborate with others toward a common goal
				CO 6	Understand the nature and dynamics of social behavior relating to organizational performance in order to develop strategies to become effective in organizations.
5	2019-20	BCGN 122	Company Law	CO 1	Know about the concept of company and shares
				CO 2	Know about the company law in the India
				CO 3	Understand the use of the memorandum of association and article of association in a company, they also learn from this course.
				CO 4	Use of prospectus in a company.
				CO 5	Understand the relationship between company and debenture holders.

6	2019-20	ENVS 123	Environmental Studies	CO 1	Understanding the relationship of man with the environment and making it proactive, eco-friendly.
				CO 2	Getting information about environmental issues like Climate Change, Global Warming, Acid Rain, Greenhouse Effect, Ozone Layer Depletion etc.
				CO 3	Realization of impact of human activities on the immediate environment and the linkage with larger issues
				CO 4	Getting information about Environmental Protection Acts.

Semester – III

7	2019-20	BCGN 231	Goods and Service Tax	CO 1	Understanding the concept of GST & GST Council
				CO 2	Getting information about the provisions of GST Act – CGST, SGST & IGST Acts
				CO 3	Understanding about the Levy & Collection of Tax, Registration, Tax

					Invoice and Debt Credit Notes
				CO 4	Awareness of Administration of GST Accounts and Records, Returns, Payment of Tax and Refunds
				CO 5	Understanding about the demand and recovery, Liability to pay Tax, Advance Ruling, Appeals and Revisions, Offences and Penalties
8	2019-20	BCGN 232	Business Statistics	CO 1	Acquire conceptual knowledge of Statistics as a Subject, Descriptive Statistics, Types of Data, Summation Operation and Rule of Sigma Operations.
				CO 2	Able to independently calculate basic statistical parameters (mean, measures of dispersion, correlation coefficient, indexes)
				CO 3	Able to interpret the meaning of the calculated statistical indicators
				CO 4	Able to choose a statistical method for solving practical problems
				CO 5	Able to explain probability theory and probability distributions in relation to general statistical analysis.

				CO 6	Understand and appreciate the need to solve a variety of business related problems using a systematic approach involving accepted statistical techniques.
9	2019-20	BCGN 233	Management Accounting – I	CO 1	Acquire conceptual knowledge of Management Accounting, its relationship with Cost Accounting and Financial Accounting and various tools & Techniques of Management Accounting..
				CO 2	Enlighten the students on Financial Statement Analysis with the emphasis on the preparation of Fund Flow and Cash Flow Statements.
				CO 3	To equip the students with the ability to analysis, interpret and use Accounting information in Managerial Decision – making.
				CO 4	Analyze and interpret fFinancial Statements from the point of view of Management and Outsiders.
				CO 5	To critically analyze and provide recommendations to improve the operations of organizations through

					the application of Management Accounting Techniques.
				CO 6	Develop the ability to collect, analyze and communicate quantitative and non-quantitative information to assist management in making more effective planning and control decisions.
10	2019-20	BCGN 234	Communicative Skills	CO 1	To make effective and impressive communication.
				CO 2	To make communication in ethical manner.
				CO 3	Capable to make persuasive digital communication.
				CO 4	Capable to make abstract & summaries of proposals.
				CO 5	Better presentation and communication using proper body language.
Semester – IV					
11	2019-20	BCGN 241	Management Accounting – II	CO 1	Apply management Accounting and its objectives in facilitating decision-making.

				CO 2	A apply and analyze different types of activity-based management tools through the preparation of Estimates.
				CO 3	Analyze Cost- Volume-Profit Techniques to determine optimal Managerial decisions.
				CO 4	Understand Cost Variance Analysis and use of Standard costs in Flexible Budgeting.
				CO 5	Imparts highly relevant skills in areas such as budgeting and decision-making which will enable to identify the most effective profitable opportunities and to contribute significantly to better management within the organization.
12	2019-20	BCGN 242	Cost Accounting	CO 1	Define the various components of total cost of a product i.e. direct & indirect cost and fixed & flexible cost.
				CO 2	Determine various levels of material i.e. reorder level, minimum level, maximum level & EOQ for managing working capital.

				CO 3	Use methods of time-keeping & time-booking and manage idle & overtime.
				CO 4	Define the features of overhead or indirect cost of production and basis of allocation and apportionment.
				CO 5	Use cost-sheet to compute unit cost of product.
				CO 6	Determine basis for computing tender price of a product.
13	2019-20	BCGN 243	Income Tax	CO 1	Provides basic knowledge and equip students with application of principles and provisions of Income Tax Act 1961 and the relevant Rules.
				CO 2	Acquire conceptual knowledge of Income Tax and the basic terminology and components of income tax.
				CO 3	Define the procedure of direct tax assessment
				CO 4	Able to file IT return on individual basis.

				CO 5	Able to compute total income and define tax complications and structure.
				CO 6	Able to understand amendments made from time to time in Finance Act.
14	2019-20	BCGN 244	Arithmetic Skills	CO 1	To enable students to gain understanding of Mathematical Applications to business activities.
				CO 2	Define basic terms in the areas of business ratios, Proportion and Percentage and calculation of Interest and EMIs.
				CO 3	Solve problems in the areas of business calculus, simple and compound interest account, use of compound interest account, loan and consumer credit.
				CO 4	Acquires conceptual knowledge on Matrices and Determinates and conditions for existence and uniqueness of solution.
				CO 5	Identifies and defines the relationships that exist among the business variables.

				CO 6	Connect acquired knowledge and skills with practical problems in economic practice.
Semester – V					
15	2019-20	BCGN 351	Computer Application Skills	CO 1	Provides an exposure to the use of office automation software and accounting package software in making business decisions.
				CO 2	Work effectively with a range of current, standard, Office Productivity software applications.
				CO 3	Evaluate, select and use office productivity software appropriate to a given situation.
				CO 4	Apply basic adult learning and assessment principles in the design, development, and presentation of material produced by office productivity applications
				CO 5	Demonstrate employability skills and a commitment to professionalism.
				CO 6	Operate a variety of advanced spreadsheet, operating system and

					word processing functions.
				CO 7	Familiarize the students automation of accounts, Inventory Control, Accounts of Banking and Departmental Accounting through Application of Tally Software
16	2019-20	BCGN 353	Financial Market Operations	CO 1	To enable the students to understand the operations of financial markets.
				CO 2	To impart knowledge on various financial markets and their services.
				CO 3	To introduce the students about Financial System prevalent in India
				CO 4	To impart knowledge about the structure of development banks in India
				CO 5	To understand the Central Banking Operations, functions of NBFCs, Factoring and Venture capital companies in India.
				CO 6	To enable the students to understand the progress of Government securities markets, Treasury Bill market, Commercial Paper Market and Certificate of Deposits Market in India.

17	2019-20	BCGN 354	Principles of Marketing	CO 1	Understand the conceptual framework of marketing and process of decision making under various environmental constraints.
				CO 2	Understand the place and contribution of marketing to the business enterprise.
				CO 3	Able to describe the customer segmentation, target marketing and positioning.
				CO 4	Able to understand how a product passes from different stages.
				CO 5	Able to understand the difference between trademark and branding.
				CO 6	Understand different methods of sale promotion.
18	2019-20	BCGN 356	Corporate Accounting	CO 1	Acquire the basic knowledge of the Corporate Accounting and to learn the techniques of preparing the financial statement.
				CO 2	Acquire the knowledge of companies accounts - Accounts of Holding Company & Banking Companies.

				CO 3	Get the Knowledge of banking system.
				CO 4	Learn about Working format of companies.
				CO 5	Find out how a company can dissolve.
				CO 6	Know the process of liquidation which is included in the company accounts.
19	2019-20	BCGN 357	Principles of Micro Economics	CO 1	Understand how households (demand) and businesses (supply) interact in various market structures to determine price and quantity of a good produced.
				CO 2	Understand the links between household behavior and the economic models of demand.
				CO 3	Represent demand, in graphical form, including the downward slope of the demand curve and what shifts the demand curve.
				CO 4	Understand the links between production costs and the economic models of supply.

				CO 5	Apply the concept of opportunity cost
				CO 6	Analyze operations of markets under varying competitive conditions
Semester – VI					
20	2019-20	BCGN 361	Entrepreneurial Skills	CO 1	To orient the learner toward entrepreneurship as a career option and creative thinking and behavior.
				CO 2	Understand the basic development of entrepreneurship as a profession
				CO 3	Identify and implement systems for collecting and analyzing information to monitor the performance of a new firm
				CO 4	Understand the differences between an entrepreneurial venture and an ongoing business operation
				CO 5	Understand the critical roles of marketing research, competitive analysis, consumer-value proposition, and market-entry strategy in the development of a business plan.

				CO 6	Understand the importance and role of ethical, sustainability, innovation and global issues for strategic decision making.
21	2019-20	BCGN 362	Bank Management	CO 1	Acquaint the students with the basics of Commercial Bank Management
				CO 2	Familiar with and able to navigate the various overlapping legal and regulatory regimes applying to banks and bank holding companies
				CO 3	Have Knowledgeable of the root causes of bank panics and wholesale runs and the regulatory framework which has evolved to address this systemic risk.
				CO 4	Demonstrate a comprehension of the principles of banking law and its relationship to banks and customers
				CO 5	Demonstrate an awareness of law and practice in a banking context.
				CO 6	Engage in critical analysis of the practice of banking law from a range of perspectives.

				CO 7	Organize information as it relates to the regulation of banking products and services.
22	2019-20	BCGN 364	Auditing	CO 1	Impart knowledge about the principles and methods of auditing and their applications.
				CO 2	Understand the audit process from the engagement planning stage through completion of the audit, as well as the rendering of an audit opinion via the various report options.
				CO 3	Understand auditors' legal liabilities, and be able to apply case law in making a judgment whether auditors might be liable to certain parties
				CO 4	Understand to describe the various levels of persuasiveness of different types of audit evidence and explain the broad principles of audit sampling techniques
				CO 5	Understand to discuss the need for an independent or external audit and describe briefly the development of the role of the assurance provider in

					modern business society
				CO 6	Understand the quality control procedures necessary to ensure that a competent assurance engagement is performed and apply professional ethics including Code of Conduct to specific scenarios
23	2019-20	BCGN 366	Human Resource Management	CO 1	Understand the functions, process and task of Human Resource Management
				CO 2	Acquire knowledge about the importance of human resources management in an organization and the scope of human resource management.
				CO 3	Analysis the importance of different methods of training given to the employees in organization.
				CO 4	Memorize the difference between on the job training and off the job training.
				CO 5	Learn the participant of industrial relation and recruitment of good industrial relation programme.
				CO 6	Understand the concept of industrial

					relations and meaning of industrial unrest.
24	2019-20	BCGN 367	Indian Economy	CO 1	Understand the major economic problems in India and their solutions.
				CO 2	Provide an understanding of modern tools of macro-economic analysis and policy framework.
				CO 3	Understand the causes and consequences of business cycles.
				CO 4	Understand the roles of fiscal and monetary policy in fighting recessions and inflation.
				CO 5	Understand factors that contribute to and detract from long-term economic growth.
				CO 6	Apply economic reasoning to understand the operation of an economy.