

## ***B.COM (HONS ) Programme***

### ***Department of Commerce***

#### ***Course outcome-Programme Outcome(COPO)***

---

### **COURSE OUTCOME(CO)**

#### **PAPER CC-1 (FINANCIAL ACCOUNTING-I)**

**CO:1:**The outcome of this course is to help the students acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of Business transactions .

**CO:2:** The learners will come to know the nature of financial accounting principles- concept and conventions, financial accounting standard.

**CO:3:**This course enables the students to prepare accounts from incomplete records, preparation of adjustment accounts and consignment accounting.

**CO:4:**This course enables the students to learn accounting for sale on approval.

**CO:5:**The outcome of this course is the students will be able to prepare insurance claim for loss of stock and for loss of profit

**CO:6:**. This course enables the students to learn about partnership accounts (basic parts).

#### **PAPER CC-2 :(BUSINESS MANAGEMENT)**

**CO:1**The course provides the student with an understanding of basic management concepts, principles and practices.

**CO:2:**Through this course students will gather knowledge about evolution of management thought, Classical approach ,Neo Classical approach, Human Relation approach, System approach, Contingency approach, etc.

**CO:3:**This course provides knowledge regarding environmental analysis and diagnosis.

**CO:4:**This course provides concept and process of organising.

**CO:5:**This enables the students to know control process and major techniques of control.

#### **PAPER GE-1:(BUSINESS MATHEMATICS )**

**CO:1:**This course familiarize the students with the basic mathematical tools and with an emphasis on applications to business and economic situations .

**CO:2:** This course provides Knowledge regarding matrix algebra and determinants.

**CO:3:** Students will be able acquiring knowledge on calculus both differential and integral.

**CO:4:** Students will be able to solve linear programming problems

**PAPER CC-3(COST ACCOUNTING-I)**

**CO:1:**This Course acquaints the students with basic concepts used in cost accounting , various methods involved in cost ascertainment and cost accounting book keeping system.

**CO:2:** This course provides basic concepts and processes used to determine product costs and able to interpret cost accounting statements.

**CO:3:**Through this course Students will be able to analyse and evaluate information for cost ascertainment, cost planning, control and decision making.

**PAPER CC-4: (BUSINESS LAW)**

**CO:1:**Thiscourse imparts basic knowledge of the important business legislation along with relevant case law

**CO:2:**This course provides knowledge regarding the Indian Contract Act ,1872, general principal of law of contract and specific contract

**CO:3:**The course enables the students to know the Sales Of Goods Act, 1930.

**CO:4:**This course provides the knowledge regarding Partnership Laws and also The Negotiable Instruments Act , 1881.

**PAPER GE-2(BUSINESS STATISTICS)**

**CO:1:**This course familiarize the students with the basicstatistical tools with an emphasis on applications to business and economic situations .

**CO:2:** This paper imparts knowledge on Measures of Central Tendency,Measures of Dispersion and Shape, Corelation and Regression Analysis.

**CO:3:**Through this paper Students will get a clear concept and idea on Index Numbers and Time Series Analysis.

**PAPER CC-5(COMPUTER APPLICATIONS IN BUSINESS)**

**CO:1:**The course provide computer skills and knowledge for commerce students and to enhance the student understands of usefulness of information technology tools for business operations

**CO:2:**This course help students learn the concepts, vocabulary and procedures associated with E-Commerce and the Internet .

**CO:3:**This course provides knowledge to the students on Computer Basics , Number System and Binary Arithmetic and Logic Gates.

**CO:4:**Through this course the students get acquainted with Internet and its Applications and also get knowledge on Data Base Management System(DBMS).

**CO:5:**Through this course the students get knowledge about Word Processing.

### **PAPER CC-6(COST ACCOUNTING-II)**

**CO:1:**The outcome of the course is that the student will be able to know different methods and techniques involved in cost ascertainment such as Job Costing, Batch Costing, Contract Costing and Process Costing( including joint product and by-product)

**CO:2:** It enables the students to evaluate information for cost planning, control and decision making by getting knowledge on Standard Costing and Marginal Costing.

### **PAPER CC-7 (FINANCIAL ACCOUNTING-II)**

**CO:1:** The outcome of this course is to help the students acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of Business transactions.

**CO:2:** Through this course the students are able to prepare different kinds of accounts such as Higher purchase and Instalments System, Branches and Departmental Accounts , Royalty accounting , etc.

**CO:3:** This course provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm.

**CO:4:**This course also provides introductory knowledge about company accounts.

### **PAPER SEC-1 (E-COMMERCE)**

**CO:1:**This course provides knowledge to the learners regarding E-Commerce, different models of it, forces behind E-commerce-governance and its impact on society.

**CO:2:** This course acquaints the students with E-CRM and SCM.

**CO:3:** The student incorporates knowledge about Digital Payment methods.

**CO:4:**The student gets acquainted with the New Trends in E-Commerce .

### **PAPER GE-3(PRINCIPLE OF ECONOMICS):**

**CO:1:**This course is to acquaint the students with the basic principles of economics.

**CO:2:**This course provides knowledge to the students about Demand-supply framework and Equilibrium.

**CO:3:**Through this course the students will get idea and concept on Production and Cost function as well as market structure.

**CO:4:** This course is to acquaint the students with the Income Distribution and Factor Pricing and the students learn about Selected Macroeconomic Principles.

### **PAPER GE-4(INDIAN ECONOMY):**

**CO:1:**This course enables the student to grasp the major economic problems in India and their solution .

**CO:2:**This course provides knowledge regarding basic issues in Economic Development, Policy Regimes, Growth ,Development and Structural Change.

**CO:3:**It enables the students to know about Sectoral Trends and Issues such as Agricultural Sector, Industry and Service Sector and also in Financial Sector.

**PAPER:CC-8(FINANCIAL ACCOUNTING-III)**

**CO:1:**The outcome of this course is to help the students acquire conceptual knowledge of the corporate accounting and to impart skills for recording various kinds of Corporate transactions .

**CO:2:**This paper imparts knowledge about the accounting for share capital and debentures and final account and valuation of shares and good will.

**CO:3:**This paper enables the students to get an idea about Internal & external reconstruction of companies, accounts of holding companies.

**PAPER CC-9 :(MARKETING MANAGEMENT AND HUMAN RESOURCE MANAGEMENT)**

**CO:1:**This course provide basic knowledge of concepts, principles, tools and techniques of Marketing and Human Resource management.

**CO:2:**Through this course learners will be able to know quantitative and qualitative dimensions of human resource planning.

**CO:3:** This course enables the students to know emerging challenges of Human Resource Management, Work Force Diversity, Empowerment, Downsizing.

**CO:4:**This paper enables the students to know the consumer behaviour, marketing research

**CO:5:** Through this course learners will be able to know about managing the product.

**PAPER:SEC-2(ENTREPRENEURSHIP)**

**CO:1:**It helps to orient the learner towards entrepreneurship as a career option, creative thinking and behaviour.

**CO:2:**This course enables the students to get a knowledge about the meaning, scope , elements, role of entrepreneurship

**CO:3:**It provides knowledge about Dimension of entrepreneurship and also the Role of Government and Institutions in Entrepreneurship Development.

**CO:4:**Through this paper students get to know about different forms of entrepreneurship- Micro , Small and Medium enterprises, women entrepreneurship

**CO:5:**This paper enables the students to know Sources of business ideas and test of feasibility and also to mobilise the resources.

### **PAPER CC-10 (CORPORATE LAWS)**

**CO:1:**This course imparts basic knowledge of the important corporate legislations along with relevant case laws.

**CO:2:**This course enables the students to get an idea and concept about a Company , Formation of a Company and Company Administration.

**CO:3:** Through this course students acquire knowledge about Share Capital and Debenture and Corporate Meetings.

### **PAPER:CC-11(TAXATION - I)**

**CO:1:**It provides basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961.

**CO:2:**It provides basic knowledge on concepts about Income Tax regarding basic ideas, total income and agricultural income

**CO:3:** This paper enables the students to compute taxable income under the head "Salary", "House Property" and also "Profits and Gains of Business and Profession".

### **PAPER:CC-12(AUDITING)**

**CO:1:**It provides knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards .

**CO:2:**This paper enables the students to get an idea about basic concepts, classification of audit and also to know the concepts about vouching and Verification of Assets and Liabilities.

**CO:3:**This course provides knowledge regarding audit of companies under the companies Act 2013, And divisible profit and dividend with special reference to depreciation , provision and reserve.

**CO:4:**Through this paper the students will come to know the different types of audit report and certificates.

**CO:5:**This course familiarize the students with various institutional audit and also inculcates the students with special areas of audit.

### **PAPER:DSE-1A(MANAGEMENT ACCOUNTING)**

**CO:1:**This paper impart the students, knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making.

**CO:2:**This course provides knowledge regarding definition, objective scope, functions, advantages, limitations, techniques of management accounting.

**CO:3:**This paper enables the students to get an idea about the role of management accountant.

**CO:4:**This course familiarize the students with comparative financial statement and common size financial statement.

**CO:5:**Through this paper the students will come to know about the concept of ratio analysis cash flow statement as per Indian Accounting Standard(Ind-AS):7,Budget and Budgetary Control.

**PAPER:DSE-1B(FUNDAMENTALS OF BANKING AND INSURANCE)**

**CO:1:**It imparts knowledge about the basic principles of banking and insurance.

**CO:2:** The students get to know about Banking, Banker Customer Relationship, Types of Deposits, Structure of Indian Banking at present.

**CO:3:** This course provides knowledge regarding Cheques and Paying Banker, Banking Lending and Internet Banking.

**CO:4:**Through this paper the students will come to know about basic concepts of risk : Types of Business Risks, Basic principles of utmost good faith, Indemnity, and Types of Insurance.

**CO:5:**This course familiarize the students withPower , function and Role of IRDA, Online Insurance and Recent Reforms in Insurance Sectors in India.

**PAPER:DSE-2A(INDIAN FINANCIAL SYSTEM)**

**CO:1:**This course provides the student about a basic knowledge of financial markets and Institution

**CO:2:**This course familiarize the students with major financial services in India

**CO:3:**Through this paper the students will come to know about Leasing and Hire Purchase

**PAPER:DSE-2B(ADVERTISING)**

**CO:1:**It familiarize the students with the basic concepts, tools and techniques of advertising used in marketing.

**CO:2:**This course provides knowledge regarding Communication process , Types of Advertising, Setting of Advertising Budget, Determinants and Major Methods.

**CO:3:**Through this paper the students will come to know about Media Decisions, Message Development, Measuring Advertising Effectiveness and also about Advertising Agency.

**PAPER:CC-13(FUNDAMENTALS OF FINANCIAL MANAGEMENT)**

**CO:1:**This course familiarizes the student with the principles and practices of financial management.

**CO:2:** This course provides knowledge regarding meaning core elements, Objectives, and Scopes of financial Management

**CO:3:**Through this paper the students will come to know the role of financial manager , Concept of Time Value of Money, and also Techniques for dealing with Time Value of Money.

**CO:4:**The Course Enable the students to know about Sources of Finance, Cost of Capital and Capital Structure Analysis.

**CO:5:** This Course acquaints the student with knowledge of Capital Budgeting Decision, Working Capital Management and Dividend Decisions.

**PAPER:CC-14(TAXATION -II)**

**CO:1:**It provides basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961and GST.

**CO:2:**This course provides knowledge regarding income of other Persons included in Assessee's , Set off and Carry forward of Losses u/s 71B,72,73,74,74A.

**CO:3:**This Course acquaints the student with knowledge about Deduction from Gross Total Income u/s 80C,80CCC,80CCD,80CCE,80DD,80D,80DDB,80E,80G,80GGC,80TTA,80U and Rebate u/s 87A

**CO:4:**This impart knowledge to compute total income and tax payable.

**CO:5:**This course enable the students to know about GST, its Basic Concepts and Procedure.

**PAPER:DSE-3A(FUNDAMENTALS OF INVESTMENT)**

**CO:1:**This course familiarizes the student with the different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection.

**CO:2:**This course provides knowledge regarding Fixed Income Securities: Concept and features of bond, Types of Bond , estimating Bond yields, Bond Risks

**CO:3:**This course enable the students to know about Portfolio Analysis and Financial Derivatives.

**CO:4:**This impart knowledge to the learners regarding Equity Analysis and Investor Protection.

**PAPER:DSE-3B(TAX PROCEDURES AND MANAGEMENT)**

**CO:1:**It provides basic knowledgeabout business tax procedures and management under different provisions of the Income tax.

**CO:2:**This course enable the students to know about Tax Planning , Tax Evasion and Tax Avoidance.

**CO:3:**This impart knowledge to the learners regarding Tax Management – PAN and TAN, various types of Income Tax Returns, Advance Payments of Tax; Tax Deduction/ Collection at Source.

### **PAPER:DSE-4A(INTERNATIONAL BUSINESS)**

**CO:1:**It enable the students to acquire the concept, importance and dynamics of international business and India's involvement with global business.

**CO:2:**The course also seeks to provide theoretical foundations of international business to the extent these are relevant to the global business operations and developments.

**CO:3:** This course impart knowledge to the learners regarding International organisation and Arrangement such as WTO,UNCTAD,OPEC,IMF and World Bank & ASEAN and SAARC.

**CO:4:**The outcome of this course is to help the students acquire knowledge about Export Promotion Measure including Special Economic Zones (SEZs) and Export Oriented Units(EOUs)

### **PAPER:DSE-4B(PROJECT WORK )**

**CO:1:**Through this paper the Students get acquainted with Practical Knowledge about collection of Data : Primary (collected from Field Survey ) and Secondary (available from published sources).

**CO:2:**This course helps the students acquire practical and theatrical knowledge about creation, designing and formation of project.

## **PROGRAMME OUTCOME(PO)**

### **PO:1**

The students can get the knowledge, skills and attitudes during the end of the B.com degree course.

### **PO:2**

By goodness of the preparation, they can turn into a Manager, Accountant, Management Accountant, Cost Accountant, Bank Manager, Auditor, Company Secretary, Teacher, Professor, Stock Agents, Government employments and so on.,

### **PO:3**

Students will prove themselves in different professional exams like C.A. , C S, CMA, MPSC, UPSC. As well as other courses.

### **PO:4**

The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day to day business activities.

### **PO5**



Students will gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication, computer.

**PO6**

Students can also get the practical skills to work as accountant, audit assistant, tax consultant, and computer operator. As well as other financial supporting services.

**PO7**

Students will learn relevant Advanced accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.













