

**PG & RESEARCH DEPARTMENT OF COMMERCE**  
**B.COM**

**Programme outcome**

**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 recognise 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.

**FINANCIAL ACCOUNTING I**

**CO I:** Comprehend concepts of basic accounting.

**CO II:** Learn and understand the difference between cash book and pass book.

**CO III:** Acquire knowledge about negotiable instrument- Bills of exchange.

**CO IV:** Explain the general purposes and causes of depreciation.

**CO V:** Identify the main functional statements and their purposes.

### **BUSINESS ORGANISATION**

**CO I :** Gain knowledge about various concepts of business

**CO II :** Apply and Know about various principles in business organization

**CO III :** Gain Knowledge about the forms of business and its functions

**CO IV :** Explain the various features and utilities in companies

**CO V :** Help us to know about various co-operative societies

### **BUSINESS ECONOMICS**

**CO I :** Gain basic knowledge of the operation of business economics.

**CO II :** Apply the different concepts of demand, cost and production.

**CO III :** Employ marginal analysis for decision making.

**CO IV :** Understand and gain analytical skills for understanding market structures.

**CO V :** Apply an ethical understanding and perspective to business situations.

### **ENVIRONMENTAL STUDIES**

**CO I :** Gain basic knowledge of the operation of ecosystem.

**CO II :** Learn and understand the basic concept of environment.

**CO III :** Acquire knowledge about BIO DIVERSITY.

**CO IV :** Understand and gain knowledge about various species.

**CO V :** Apply and use our protection skill to preserve environment.

### **FINANCIAL ACCOUNTING II**

**CO I:** Demonstrate knowledge and understanding of the fundamentals of consignment.

**CO II:** Identify the revenue and capital items in income and expenditure.

**CO III:** Learn and understand the difference between joint venture and partnership.

**CO IV:** Comprehend concepts to calculate average due date.

**CO V:** Explain the general purposes of self-balancing ledger.

### **PRINCIPLES OF MANAGEMENT**

**CO I :** Enable the students learn about the function of management

**CO II :** Helps to know about the different process of planning and decision making

**CO III :** Provide the basic principles of organization

**CO IV :** Provides different authors motivation theories on directing

**CO V :** Facilitates to study the requirement of effective co-ordination

## **MARKETING**

- CO I :** Understand the marketing concepts and its evolution.
- CO II :** Analyze the market based on segmentation, targeting and positioning.
- CO III :** Know the consumer behavior and their decision making process.
- CO IV :** Make decisions on product, price, promotion mix and distribution.
- CO V :-** Understand the rural markets and the contemporary issues in marketing.

## **VALUE BASED EDUCATION/ SOCIAL HARMONY**

- CO I :**Gain basic knowledge of the operation of community.
- CO II:**Learn and understand the basic concept of Social Harmony
- CO III:**Acquire knowledge about different diversified society.
- CO IV:**Understand and gain knowledge about various Social Conflicts and problems in society.
- CO V:**Apply and use our protection skill to preserve Society.

## **ADVANCED FINANCIAL ACCOUNTING – I**

- CO I:** Distinguish between the accounting treatment of dependent branches and independent branches and prepare the reconciliation statement.
- CO II:** Discuss the importance of a job cost system and calculate earned revenue.
- CO III:** Discuss The Components of Total Hire-Purchase Price and the Process of Calculation and Allocation of Their Different Situations
- CO IV:** Discover the properties taken as royalty and their accounting treatments
- CO V:**Understand the accounting treatment to be followed on insolvency of an individual

## **BUSINESS STATISTICS**

- CO I :**Helps to know about the basic knowledge of statistics
- CO II :** Provides the basic knowledge of statistical techniques that are applicable to business.
- CO III :** Enables the students to apply statistical techniques for quantification of data in business.
- CO IV :**Assists in investigating the relationship between two or more variables.
- CO V :** Facilitates in forecasting future economic trends

## **BANKING**

- CO I:** Demonstrate knowledge and understanding of the fundamentals of negotiable instruments.

**CO II:** Acquire a familiarities with major banks- Indigenous bank, Commercial bank, Cooperative Bank, Land Development Banks, NABARD, EXIM Banks, and Foreign Exchange Banks.

**CO III:** Identify and define the fundamental traditional system.

**CO IV:** Understand development in the terms of modernized banking. **CO**

**V:** Become aware about the functions of Reserve Bank of India.

### **HUMAN RESOURCE MANAGEMENT**

**CO I:** Explain about the importance of human resource.

**CO II:** Have knowledge of basic definition of job description, job specification, and job evaluation.

**CO III:** Identify the techniques of performance appraisal of employees

**CO IV:** Describe the concept of industrial relations.

**CO V:** Discuss the methods of redress the grievances of employees.

### **COMPANY ORGANISATION**

**CO I :** Provides a fundamental exposure to students on the basic concepts of a company.

**CO II :** Assists in knowing the rights and duties in the management of a company

**CO III :** Enables the students to learn about the functioning of a company.

**CO IV :** Provides the required expertise about the types of meeting in a company.

**CO V :** Facilitates the study of different meeting of directors of a company

### **INTRODUCTION TO ACCOUNTANCY**

**CO I :** Gain Knowledge regarding various concepts in Accounting

**CO II :** Know and apply various procedures in Journalising

**CO III :** Acquire Knowledge about ledger accounts and its preparation

**CO IV:** Understand the various features in Trial Balance

**CO V:** Apply and use various steps in solving Final Accounts

### **BUSINESS COMMUNICATION**

**CO I:** It provide students with the skills and knowledge of communication in the business environment.

**CO II:**It focus on the understanding of the theory of communication in the business context and it's application to effective business writing at a high level, persuasive and appropriate verbal and non verbal communication, and interpersonal skills across teams and cultures. **CO III:**It helps to achieve the students to undertake the role of a new graduate employee in the workplace and develop responses to a range of current and emerging business issues that they will encounter in the private and public sector.

**CO IV:**Students will use the workplace case study to develop knowledge and high level skills in business writing, and will assemble a portfolio of key written business documents to demonstrate capability to prospective employees.

**CO V:** This helps the students to prepare short reports, memorandums, business letters, action plans and formal long reports. It develops Effective interpersonal communication skills which are basic tools for those employed in professional fields.

## **ADVANCED FINANCIAL ACCOUNTING - II**

**CO I :** Understand the nature and system followed in a partnership firm

**CO II :** Learn the calculation of sharing ratio and distribution of income and expenses on admission of a partner

**CO III :** Discuss the procedure of accounting followed on the time of retirement and death of a partner

**CO IV:** Format to be followed on insolvency of individual partner, all partners and firm

**CO V:** Learn how a firm realizes the assets when it is amalgamated and sold

## **BUSINESS MATHEMATICS**

**CO I :** Helps to know about the number systems and equations

**CO II :** Helps to know about the application of logarithms in real life

**CO III :** Enables to find out practical solutions for the managerial problems

**CO IV :** Provides knowledge to forecast values using matrices

**CO V :** Provide basic knowledge of mathematical techniques that are applicable to business.

## **CAPITAL MARKET**

**CO I :** Helps to know where buyers and sellers engage in trade of financial securities like bonds, stocks, etc.

**CO II :** Helps to know where the new securities are issued in market.

**CO III :** Helps to know how the investors can purchase from other investors .

**CO IV :** know how the financial instruments whose value is derived from other underlying assets.

**CO V :** Helps to know the primary functions of SEBI which include protecting investor interests, promoting and regulating the Indian securities markets.

## **IMPORT AND EXPORT PROCEDUREs**

**CO I:** Understand difference between internal and international trade.

**CO II:** Have knowledge of basic definition of balance of trade, balance of payment, equilibrium and disequilibrium.

**CO III:** Identify the procedures regarding import business.

**CO IV:** Identify the procedures regarding exports business.

**CO V:** Gain knowledge about the promotions of exports and the problems which are faced by exporters.

## **COMPUTER APPLICATION IN BUSINESS**

**CO I:** Gain familiarity with the concepts and terminology used in the development, implementation and operation of business computer applications.

**CO II:** Investigate emerging technology in shaping new processes, strategies and business models.

**CO III:** Explore various methods where Information Technology can be used to support existing businesses and strategies.

**CO IV:** Achieve hands-on experience with productivity/application software to enhance business activities.

**CO V:** Accomplish projects utilizing business theories, teamwork, Internet resources and computer technology.

## **FINANCIAL ACCOUNTING**

**CO I:** Understand the various concepts and role of Accounting

**CO II:** Know and apply various techniques in preparation of Bank Reconciliation Statement

**CO III:** Learn and apply various procedures in preparing ledgers.

**CO IV:** Calculate depreciation

**CO V:** Find out the steps in rectifying accounting entries

## **ENTREPRENEURSHIP DEVELOPMENT**

**CO I -** helps to understand the meaning and importance of entrepreneurship in India

**CO II –** motivates the students to start new business

**CO III –** create an interest among students towards various steps involved in starting a business

**CO IV –** assists in knowing the sources of help and support available for starting business

**CO V –** provides knowledge on the various opportunities available to women entrepreneurs

## **CORPORATE ACCOUNTING I**

**CO I:** Helps to know the process of allotting new shares to the shareholders.

**CO II:** Helps to know about the profitability and financial position of a business to its management, owners, and other interested parties.

**CO III:** Helps to know about the amalgamation, absorption and changing the external structure of the company.

**CO IV:** Helps to know the Profit earned by the company or losses suffered during the period before incorporation.

**CO V:** Helps to assess the value of the firm and shares.

## **COST ACCOUNTING**

- CO I** – provides a fundamental exposure to students on the basic concepts of a costing.
- CO II** – helps to acquire the basic knowledge of business concerns dealing with processes.
- CO III** – enables to understand the techniques of cost control.
- CO IV** – provides the required expertise about budgetary control.
- CO V** – Makes the students to understand the assumptions underlying material, labour, overheads

## **BUSINESS LAW**

- CO I** – provides a fundamental contractual rights with a view to securing justice, peaceful living and social security.
- CO II** – helps to discharged from liabilities, the rights and obligations of the party under contract comes to an end.
- CO III** –Provides a security or protection against a loss or other financial burden.
- CO IV** - explained about the relationship between agent and principal.
- CO V** – explained about a seller transfers or agrees to transfer the ownership of goods to a buyer in exchange for a money price.

## **INCOME TAX LAW AND PRACTICE I**

- CO I:** Gives detail description about basic concepts of Income Tax, agriculture income and residential status of an assessee.
- CO II:** Describes about different forms of salary, allowances and perquisites in computation of income.
- CO III:** Describes and illustrates the computation of house property income
- CO IV:**Describes and illustrates all allowed and disallowed expenses in computation of income from business or profession.
- CO V:** Describes all types of exempted incomes and computation of capital gain income.

## **PERSONALITY DEVELOPMENT**

- CO I :** to study the different values are provided by personal behaviour
- CO II:** provide the leadership quality
- CO III :** helps to understand socio factor development of human beings
- CO IV :** to study the different levels of communication development
- CO V :** to study the interview and presented the interview types

## **CORPORATE ACCOUNTING – II**

**CO I :** Helps to know how the liquidator realize the assets and disburse the same among those who have a proper claim.

**CO II:** Helps to know how the banks pay interest to its customers as per the nature and conditions of the account.

**CO III :** Helps to know how to present the annual final accounts/annual financial statements of public utility .

**CO IV:** Know how to owns other companies' outstanding stock.

**CO V:** Helps to identify and report investments made in the *human resources* of an organization.

## **MANAGEMENT ACCOUNTING**

**CO I :** To enlighten the students thought and knowledge on management Accounting

**CO II :** Helps to give proper idea on financial statement analysis in practical point of view

**CO III :**To introduce the concept of fund flow and cash flow statement

**CO IV :**To provide knowledge about budget control keeping in mind the scope of the concept

**CO V :** To develop the know-how and concept of marginal costing with practical problems

## **INDUSTRIAL LAW**

**CO I :** To enlighten the students thought and knowledge on management Accounting

**CO II :** Helps to give proper idea on financial statement analysis in practical point of view

**CO III:** To introduce the concept of fund flow and cash flow statement

**CO IV :**To provide knowledge about budget control keeping in mind the scope of the concept

**CO V :** To develop the know-how and concept of marginal costing with practical problems

## **AUDITING**

**CO I :** helps tounderstand the meaning and fundamentals of auditing

**CO II :** motivates the students to know about internal check

**CO III :** create an interest among students towards various steps involved in vouching

**CO IV :** assists inknowing the sources of verification in a business

**CO V :** provides knowledge on the various duties and rights of a company auditor



## **INCOME TAX LAW AND PRACTICE II**

**CO I:** Describes and illustrates the computation of income from other sources.

**CO II:** Describes all the deductions to be made in computation of gross total income and illustrates set off and carry forward of loss in computing total income.

**CO III:** Describes the procedure for assessment and returns of tax liability and tax deducted at source.

**CO IV:** Describes and illustrates the tax liability of individuals.

**CO V:** Describes and illustrates the tax liability of firms.

## **PG-M.Com**

### **MANAGEMENT ACCOUNTING**

- CO I:** To enlighten the students thought and knowledge on management Accounting
- CO II :** Helps to give proper idea on financial statement analysis in practical point of view
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- CO IV:**To provide knowledge about budget control keeping in mind the scope of the concept
- CO V:**To develop the know-how and concept of marginal costing with practical problems

### **ADVANCED BUSINESS STATISTICS**

- CO I :** helps to understand the fundamental principles of probability distribution
- CO II :** assists to understand the various tools used to test hypothesis
- CO III :** helps to understand the application of non-parametric tests
- CO IV :** acquaint students with important statistical techniques for managerial decision making
- CO V :** helps the students to devise statistical quality control

### **MANAGEMENT CONCEPTS AND ORGANISATIONAL BEHAVIOUR**

- CO I :** Discover the management thoughts and functions of a manager
- CO II :** Understand the organizational behaviour in creating an employee
- CO III:** Learn to work in group and become a leader
- CO IV :** Understand the change in organisational development
- CO V :** Know the Quality of Working Life given by the organisation to create a development in career.

### **OFFICE AUTOMATION**

- CO I :** Know a description of how the *pages* of a document should be printed.
- CO II :** A worksheet is a collection of cells where you keep and manipulate the data.
- CO III :** MS Access is defined as a database computer program by Microsoft used to organize and use information for home or business.
- CO IV :** Users create a presentation with a series of slides. It is easy to import documents from other types of software such as Microsoft Word and import it into PowerPoint.
- CO V :** ERP is a modular software system designed to integrate the main functional areas of an organization's business processes into a unified system.

### **MODERN MARKETING MANAGEMENT**

- CO I :** Know a description of how the *pages* of a document should be printed.
- CO II :** A worksheet is a collection of cells where you keep and manipulate the data.

**CO III :**MS Access is defined as a database computer program by Microsoft used to organize and use information for home or business.

**CO IV :** Users create a presentation with a series of slides. It is easy to import documents from other types of software such as Microsoft Word and import it into PowerPoint.

**CO V :** ERP is a modular software system designed to integrate the main functional areas of an organization's business processes into a unified system.

## **FINANCIAL MANAGEMENT**

**CO I:** Perceive the concepts of finance its sources and the role of financial manager

**CO II :**Explore the knowledge of Capital Structure under various circumstances.

**CO III:**Computation of Cost of Capital, Equities and retained earnings.

**CO IV:**Explore various Dividend policies and its factors through various methods.

**CO V:**Preparation of Working capital and its Components.

## **QUANTITATIVE TECHNIQUES FOR DECISION MAKING**

**CO I :**Linear programming is a mathematical technique for maximizing or minimizing a linear function of several variables, such as output or cost.

**CO II :** The objective of transportation problem is to minimize the cost of distributing a product from a number of sources or origins to a number of destinations

**CO III :** Assignment problem deals with the allocation of the various resources to the various activities on one to one basis.

**CO IV :** A queuing model is constructed so that queue lengths and waiting time can be predicted

**CO V :**Simulation. is the imitation of the operation of a real-world process or system over time the act of simulating.

## **LEGAL FRAMEWORK OF BUSINESS**

**CO I :** helps to understand the highlights of wages act

**CO II :** gather knowledge on provisions relating to companies act 2013

**CO III :** create an interest among students towards the knowledge of Legal perspective of FEMA

**CO IV :** motivate the students to know about Environmental Legislation and regulatory framework

**CO V :** To know about consumer rights and redressal

## **BUSINESS ENVIRONMENT**

**CO I:** To know and analyze the prevailing business environment.

**CO II :** To analyze the present scenario of corporate world and the various policies prevailing in order to run a business.

**COIII :** To know about the various sectors of business environment

**CO IV :** To analyze the various opportunities prevailing in the market

**CO V :** To aware about the social responsibility of business in society.

## **RETAIL MANAGEMENT**

**CO I: Know** the retailing and procedures in India

**CO II: Learn** the process of retail merchandising

**CO III: Discover** the location strategy that uplifts a retailer.

**CO IV: To** know the criteria for segmenting a market for a successful retailing.

**CO V: Understand** how a retail store operate

## **ENTREPRENEURSHIP DEVELOPMENT**

**CO I :** helps to understand the meaning and importance of entrepreneurship in India

**CO II :** motivates the students to start new business

**CO III :** create an interest among students towards various steps involved in starting a business

**CO IV :** assists in knowing the sources of help and support available for starting business

**CO V :** provides knowledge on the various opportunities available to women entrepreneurs

## **ADVANCED CORPORATE ACCOUNTING**

**COI:** Help to know about the alteration capital and amalgamation, absorption and changing the external structure of the company.

**COII :** To evaluate the companies reputation and understand the techniques of restructuring and liquidating the corporate entities.

**CO III:** To gain the student with knowledge of Banking companies and maintenance of accounts.

**COIV:** Discover the types of insurance and their maintenance of accounts.

**COV:** To know the accounting procedures of public utility company.

## **TAXATION AND TAX PLANNING**

**COI:** Understands about the basic concepts of taxation, residential status, exempted incomes and tax planning aspects.

**COII:** Describes about different forms of salary, allowances and perquisites in computation of income and illustrates the tax planning aspects under salary income.

**CO III:** Describes and illustrates the computation of house property income and their tax planning aspects.

**CO IV:** Describes and illustrates all allowed and disallowed expenses in computation of income from business or profession.

**CO V:** Describes all types of exempted incomes and computation of capital gain income.

## **E-COMMERCE**

**CO I :**helps to understand the fundamental principles of e-business and e-commerce.

**CO II :** assists to understand the tools and services used by virtual e-commerce sites.

**CO III :** helps to understand the impact of information and communication technologies on business.

**CO IV :** provides knowledge on buildup basic knowledge on electronic business

**CO V :** helps the students to devise marketing strategies for concerns engaged in e-commerce

## **HUMAN RESOURCES MANAGEMENT**

**CO I :**helps to understand the fundamental principles of e-business and e-commerce.

**CO II :** assists to understand the tools and services used by virtual e-commerce sites.

**CO III :** helps to understand the impact of information and communication technologies on business.

**CO IV :** provides knowledge on buildup basic knowledge on electronic business

**CO V :** helps the students to devise marketing strategies for concerns engaged in e-commerce

## **RESEARCH METHODOLOGY**

**CO I-** have an understanding of the historical, theoretical and methodological foundations of research.

**CO II-**Have a critical understanding of the research process: what it is, what it does, how it is used, when it is used and for what purpose, what methods it employs, how good they are and a host of other issues.

**CO III-** Have an understanding of how to plan a research project and the kinds of decisions to be made regarding the methods and techniques, their relevance and their advantages and disadvantages.

**CO IV-** have an understanding of the process of data collection; the theoretical formulation of a topic, the most common methods and process of data collection.

**CO V -**have an understanding of how data is analysed and interpreted, focusing on both quantitative and qualitative analysis. To have an understanding of the process of writing a research report.

## **MODERN BANKING**

**CO I:** Become aware about the functions of Reserve Bank of India and financial system in India.

**CO II:** Prepare themselves in usage of e-banking.

**CO III:** Understand development in the terms of modernized banking.

**CO IV:** Understand the features and mechanism of ATM Networks.

**CO V:** Analyze different products of electronic clearance services.

## **ADVANCED COST ACCOUNTING**

**CO I :**helps to know about the basic concepts of a costing

**CO II :** Makes the students to understand the assumptions underlying material, labour, overheads

**CO III :** provides knowledge different types of costing system in operation

**CO IV :** enables to find out practical solutions in contract costing

**CO V :** helps to understand better about of cost and apply cost accounting in decision making

## **COMPUTERIZED ACCOUNTING PACKAGE – TALLY**

**CO I :** helping the students to work with basic concept of accounting

**CO II :** facilitates to provide types of accounting and inventory voucher preparation

**CO III :** helps to understand the general technologies used in vat,vat calculation and prepration of vat compositon report

**CO IV :** assists relationship between the commodity vs financial derrivatives

**CO V :** create the ledger ,voucher,and TCS report on tally

## **INDIRECT TAXATION**

**CO I :** Students will get an understanding on indirect taxation system in India

**CO II :** Students will get working knowledge on GST

**CO III :** Students will be able to compute GST

**CO IV :** Students will prepare and submit returns for GST

**CO V:** Students will be able to compute problems on Customs value and duty

## **FINANCIAL MARKETS**

**CO I :** Students shall understand the mechanism of financial market.

**CO II :** Students shall acquire knowledge on different securities traded in Stock Exchange

**CO III:** The learners shall apply different valuation techniques to determine share prices

**CO IV:** By the end of the course students shall be able to assess the risk and return associated with financial assets.

**CO V :** The taught shall be able to frame an optimal mix of debt and Equity financing.