

# **Department of Commerce**

## **(B.Com)**

### **Programme Outcomes**

**Upon completion of the Degree Programme the graduate will get the abilities as follows -**

**PO1:** This programme could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, warehousing etc., well trained professionals to meet the requirements.

**PO2:** After completing graduation, students can get skills regarding various aspects like Marketing Manager, Selling Manager, over all Administration abilities of the Company.

**PO3:** Capability of the students to make decisions at personal & professional level will increase after completion of this course.

**PO4:** Students can independently start up their own business.

**PO5:** Students can get thorough knowledge of finance and commerce.

**PO6:** The knowledge of different fields in commerce with the practical exposure which helps the students to stand in any organization.

**PO7:** The commerce 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.

**Department of Commerce**  
**(B.Com)**  
**Programme Specific Outcomes**

**PSO1:** Students will be able to apply basic skills learnt in Commerce necessary for analysis of various problems in business

**PSO2:** Students will understand the basic standards of commerce & Management

**PSO3:** Students will develop overall personality and corporate skills

**PSO4:** Students will get the knowledge in the area of commerce which channelize the career in all industries.

**PSO5:** Students to develop moral and ethical values through observation and experience

**PSO6:** Students will be able to use recent trends in business, organization and industries.

**PSO7:** Students will understand the changing role of employee in the business.

**Department of Commerce**  
**(B.Com)**  
**Course Outcomes**

<b>First Year</b>		
<b>Semester I</b>		
<b>Course Name</b>	<b>Code</b>	<b>Course Outcomes</b>
<b>Compulsory English- I</b>	<b>111</b>	<ul style="list-style-type: none"> <li>➤ Students will be able to appreciate literary pieces by different angles.</li> <li>➤ Students will get to know variety contemporary socioeconomic and cultural milieu.</li> <li>➤ Students will be able to do oral and written communication required for employability.</li> </ul>
<b>Financial Accounting- I</b>	<b>112</b>	<ul style="list-style-type: none"> <li>➤ Students will be able to acquire in-depth knowledge various concepts in accounting.</li> <li>➤ Students will be able to understand the process and importance of conversion of single entry into double entry system.</li> <li>➤ Students will gain knowledge about GST and other financial implications and its implications.</li> </ul>
<b>Business Economics- I</b>	<b>113</b>	<ul style="list-style-type: none"> <li>➤ Students will know cardinal and ordinal approach.</li> <li>➤ Students will understand basic concepts of micro economics.</li> <li>➤ Students will understand the concept of surplus.</li> <li>➤ Students will be able to interpret equilibrium in the market and market strategies.</li> </ul>
<b>Computer Concepts &amp; Application – I</b>	<b>114 B</b>	<ul style="list-style-type: none"> <li>➤ Students will get familiar with computer environment.</li> <li>➤ Students will get technical skills like operating system and business communication tools</li> <li>➤ Students will familiar with Computer environment &amp; will aware about e-commerce.</li> <li>➤ Students will familiar with basics of Network, Internet and related concepts.</li> </ul>
<b>Banking &amp; Finance- I</b>	<b>115 B</b>	<ul style="list-style-type: none"> <li>➤ Students will understand Indian Banking structure</li> <li>➤ Student will get primary and secondary functions of a bank.</li> <li>➤ Students will be able to process of opening &amp; operating procedure of bank A/C &amp; various types of bank accounts holders.</li> </ul>
<b>Marketing &amp; Salesmanship- I</b>	<b>116 C</b>	<ul style="list-style-type: none"> <li>➤ Student will get acquainted with the basics of marketing.</li> <li>➤ It will help students to implement this knowledge in practicality by enhancing their skills in the field of market segmentation.</li> <li>➤ Students will develop the skills of Pricing the product along with gaining</li> </ul>
<b>Additional English- I</b>	<b>117 A</b>	<ul style="list-style-type: none"> <li>➤ Students will be exposing a good blend of old and new literary extracts having various themes that are entertaining, enlightening and informative so that they realize the beauty and communicative power of English.</li> <li>➤ Students will aware of the cultural values and the major problems in the world today.</li> </ul>

## Semester – II

Course Name	Code	Course Outcomes
<b>Compulsory English- II</b>	<b>121</b>	<ul style="list-style-type: none"> <li>➤ Students will be able to appreciate literary pieces by different literary approaches.</li> <li>➤ Students will get to know variety contemporary socioeconomic and cultural milieu.</li> <li>➤ Students will be able to do oral and written communication required for employability.</li> </ul>
<b>Financial Accounting- II</b>	<b>122</b>	<ul style="list-style-type: none"> <li>➤ Students will be able to acquire in-depth knowledge about computerized accounting.</li> <li>➤ Students will be able to acquire in-depth knowledge about final account of charitable trust</li> <li>➤ Students will be able to acquire in-depth knowledge about valuation of intangibles.</li> <li>➤ Students will understand the process and methods of leasing</li> </ul>
<b>Business Economics- II</b>	<b>123</b>	<ul style="list-style-type: none"> <li>➤ Students will understand basic concepts of micro economics.</li> <li>➤ Students will understand revenue concept.</li> <li>➤ Students will able to understand perfect and imperfect market condition and marginal productivity</li> </ul>
<b>Computer Concepts &amp; Application – II</b>	<b>124 B</b>	<ul style="list-style-type: none"> <li>➤ Students will aware about e-commerce and Electronic Payment system</li> <li>➤ Students will get knowledge about E-Marketing Tools.</li> <li>➤ Students will able to understand M-Commerce.</li> </ul>
<b>Banking &amp; Finance- II</b>	<b>125 B</b>	<ul style="list-style-type: none"> <li>➤ Students will get work ability in banking sector</li> <li>➤ Students will get knowledge about lending.</li> <li>➤ Students will familiar with Negotiable Instrument.</li> <li>➤ Students can use banking technology.</li> </ul>
<b>Marketing &amp; Salesmanship- II</b>	<b>126 C</b>	<ul style="list-style-type: none"> <li>➤ Students will get knowledge of the basics of salesmanship which is a vital aspect of marketing</li> <li>➤ It will help students to implement this knowledge in practicality by enhancing their skills in the field of market segmentation.</li> <li>➤ Students will aware about rural marketing &amp; its importance.</li> </ul>
<b>Additional English- II</b>	<b>127 A</b>	<ul style="list-style-type: none"> <li>➤ Students will be exposing a good blend of old and new literary extracts having various themes that are entertaining, enlightening and informative so that they realize the beauty and communicative power of English.</li> <li>➤ Students will aware of the cultural values and the major problems in the world today.</li> </ul>

<b>Second Year</b>		
<b>Semester – III</b>		
<b>Course Name</b>	<b>Code</b>	<b>Course Outcomes</b>
<b>Business Communication- I</b>	<b>231</b>	<ul style="list-style-type: none"> <li>➤ Students will understand of basic knowledge of Business Communication &amp; communication barriers.</li> <li>➤ Students can able to prepare different format of business letters</li> <li>➤ Students will understand the knowledge about soft skills.</li> <li>➤ Students will be able to write job applications.</li> </ul>
<b>Corporate Accounting- I</b>	<b>232</b>	<ul style="list-style-type: none"> <li>➤ Students will get knowledge on applicability of various Accounting Standards.</li> <li>➤ Students will get knowledge about types of profit and their apportionment.</li> <li>➤ Students will get Conceptual Clarity and Practical understanding of final accounts.</li> </ul>
<b>Business Economics- I (Macro)</b>	<b>233</b>	<ul style="list-style-type: none"> <li>➤ Students will understand basic concepts of macro economics</li> <li>➤ Students will get knowledge about various concepts of national income &amp; the methods of calculation of national income</li> <li>➤ Students will understand law of employment -classical and Keynesian theory &amp; revenue concept.</li> </ul>
<b>Business Management- I</b>	<b>234</b>	<ul style="list-style-type: none"> <li>➤ Students will get an idea about the basic managerial process.</li> <li>➤ Students will get an idea about how planning works in real life and business communication tools.</li> <li>➤ Students will understand the process of implementation of management concepts.</li> </ul>
<b>Elements of Company Law- I</b>	<b>235</b>	<ul style="list-style-type: none"> <li>➤ Students will acquaint with knowledge and maturity to understand Company law- 2013</li> <li>➤ Students will get knowledge about the principal documents of the company.</li> <li>➤ Students will acquaint with knowledge of procedure of company formation.</li> <li>➤ Students will get deep knowledge about company capital.</li> </ul>
<b>Specialization Papers</b>		
<b>Cost &amp; Works Accounting- I</b>	<b>236 E</b>	<ul style="list-style-type: none"> <li>➤ Students will able to prepare a cost sheet.</li> <li>➤ Students will able to understand which procedures are used for purchasing the material</li> <li>➤ Students will able to understand documents used for purchasing the material</li> <li>➤ Understanding methods used for inventory control</li> </ul>
<b>Marketing Management- I</b>	<b>236 H</b>	<ul style="list-style-type: none"> <li>➤ Students will get acquainted with the basis of marketing management</li> <li>➤ Students will know about sales strategies of marketers.</li> <li>➤ Students will be able to work in marketing field.</li> </ul>

## Semester – IV

Course Name	Code	Course Outcomes
<b>Business Communication- II</b>	<b>241</b>	<ul style="list-style-type: none"> <li>➤ Students can able to prepare different types of business letters</li> <li>➤ Students will know recent trends in business communication.</li> <li>➤ Students will understand of basic knowledge of Writing formal mails and blog writing.</li> </ul>
<b>Corporate Accounting- II</b>	<b>242</b>	<ul style="list-style-type: none"> <li>➤ Students will get knowledge of holding company accounts</li> <li>➤ Students will get knowledge about concept of absorption of companies.</li> <li>➤ Students can able practical understanding on Process of Liquidation on companies.</li> <li>➤ Students will be aware of forensic accounting.</li> </ul>
<b>Business Economics- II (Macro)</b>	<b>243</b>	<ul style="list-style-type: none"> <li>➤ Students will understand basic concepts of money.</li> <li>➤ Students will understand the causes and consequences of inflation Stagflation.</li> <li>➤ Understanding phases of trade cycle.</li> <li>➤ Students will understand procedure of budget.</li> </ul>
<b>Business Management- II</b>	<b>244</b>	<ul style="list-style-type: none"> <li>➤ Students will get an idea about basic motivational tools used in management.</li> <li>➤ Students will get an idea about how leadership influences organizational success.</li> <li>➤ Students will understand the significance of coordination and control in modern business management.</li> <li>➤ Students will come across various emerging trends in management</li> </ul>
<b>Elements of Company Law- II</b>	<b>245</b>	<ul style="list-style-type: none"> <li>➤ Students will be aware of hierarchy of company.</li> <li>➤ Students will able to appreciate the emerging E Governance and E-filing under the companies' act-2013</li> <li>➤ Students will get knowledge and role of key managerial person of the Companies and Rules about CSR.</li> </ul>
<b>Specialization Papers</b>		
<b>Cost &amp; Works Accounting- II</b>	<b>246 E</b>	<ul style="list-style-type: none"> <li>➤ Understanding various methods used in the pricing of the issue of materials.</li> <li>➤ Students will able to calculate wage payments &amp; Incentives.</li> <li>➤ Students can understand process of job analysis &amp; evaluation.</li> </ul>
<b>Marketing Management- II</b>	<b>246 H</b>	<ul style="list-style-type: none"> <li>➤ Students will understand importance of green marketing.</li> <li>➤ Students can apply various techniques of e- marketing.</li> <li>➤ Students will get knowledge about practical implementation of digital marketing.</li> <li>➤ Understanding International Marketing</li> </ul>

<b>Third Year</b>		
<b>Semester – V</b>		
<b>Course Name</b>	<b>Code</b>	<b>Course Outcomes</b>
<b>Business Regulatory Framework- I</b>	<b>351</b>	<ul style="list-style-type: none"> <li>➤ Acquaint knowledge and maturity to understand Contract Law.</li> <li>➤ Students will train to face emerging issues relating Sale of Goods Act.</li> <li>➤ Students will get in- depth knowledge and application of Partnership Deed.</li> <li>➤ Students will get knowledge about emerging trend of Arbitration and conciliation and its regulatory mechanism.</li> </ul>
<b>Advanced Accounting- I</b>	<b>352</b>	<ul style="list-style-type: none"> <li>➤ Students can understand applicability of various Accounting Standards.</li> <li>➤ Students will get in- depth knowledge of the accounting for capital restructuring.</li> <li>➤ Students can able to understand about Investment accounting</li> <li>➤ Students will understand preparation of final accounts of banking companies.</li> </ul>
<b>Indian &amp; Global Economic Development- I</b>	<b>353</b>	<ul style="list-style-type: none"> <li>➤ Students will be able to understand present Economic Scenario of Indian Economy as well as World Economy.</li> <li>➤ Students will be able to understand difficulties Agricultural development in India.</li> <li>➤ Students will understand basic concepts of Development.</li> <li>➤ Students will understand New Industrial Policy 1991</li> </ul>
<b>Auditing &amp; Taxation- I</b>	<b>354</b>	<ul style="list-style-type: none"> <li>➤ Students will understand concepts of audit types and its process.</li> <li>➤ Practical knowledge about appointment, reappointment and other related provision.</li> <li>➤ Students will get practical knowledge about tax audit as per I.T. Act 1961.</li> <li>➤ Students will get knowledge of Audit of computerized Systems.</li> </ul>
<b>Specialization - Cost &amp; Work Accounting</b>		
<b>Cost &amp; Works Accounting- II</b>	<b>355 E</b>	<ul style="list-style-type: none"> <li>➤ Students can able to understand the concept of Overhead and classification of overheads.</li> <li>➤ Students will understand the stages in the process of accounting overheads.</li> <li>➤ Students will understand about under and over absorption.</li> </ul>
<b>Cost &amp; Works Accounting- III</b>	<b>356 E</b>	<ul style="list-style-type: none"> <li>➤ Students will understand important concepts in Marginal Costing.</li> <li>➤ It will help the learner to understand the preparation of various types of Budgets.</li> <li>➤ Students will understand the implementation of Inter- firm comparison.</li> <li>➤ Understanding modern costing environment</li> </ul>
<b>Specialization - Marketing Management</b>		
<b>Marketing Management- II</b>	<b>355 H</b>	<ul style="list-style-type: none"> <li>➤ Students will understand concept of demand and sales forecasting.</li> <li>➤ It will help the students to understand need and of importance of non-profit organization.</li> <li>➤ Students will understand the concept and importance of Building Brand Strategy.</li> </ul>

		<ul style="list-style-type: none"> <li>➤ Students will understand marketing organization and its changing role.</li> </ul>
<b>Marketing Management- III</b>	<b>356 H</b>	<ul style="list-style-type: none"> <li>➤ Students will understand concept of advertising and advertising media.</li> <li>➤ It will help the students to apply the various Economic and social aspects of advertising.</li> <li>➤ Students enable to study the Appeals and Approaches in Advertisement.</li> </ul>

### Semester – VI

Course Name	Code	Course Outcomes
<b>Business Regulatory Framework- II</b>	<b>361</b>	<ul style="list-style-type: none"> <li>➤ Students will be familiar with procedure, practices about negotiable instruments and liabilities of parties in case of dishonor of negotiable instruments.</li> <li>➤ Comprehensive understanding about the E-Contracts, E-Commerce and their legal aspects.</li> <li>➤ Acquaint students about regulatory mechanism of Consumer Protection and Procedural aspect of Redressal of Consumers' grievances.</li> <li>➤ Students will aware about Intellectual Property law and its impact.</li> </ul>
<b>Advanced Accounting- II</b>	<b>362</b>	<ul style="list-style-type: none"> <li>➤ Students will get practical understanding of preparation of final accounts of Co-operative Societies.</li> <li>➤ Students will aware about the Accounting for Branches.</li> <li>➤ Students will get Conceptual Clarity about new trends like forensic accounting, accounting for CSR activities, derivative contracts and artificial intelligence.</li> </ul>
<b>Indian &amp; Global Economic Development - II</b>	<b>363</b>	<ul style="list-style-type: none"> <li>➤ Students will be able to understand present Economic Scenario of Indian Economy as well as World Economy.</li> <li>➤ Students will be able to understand the concept of Human Resource Development &amp; foreign capital.</li> <li>➤ Students will understand the concepts of Balance of Trade and Balance of Payment</li> <li>➤ Understanding importance of international financial institutions</li> </ul>
<b>Auditing &amp; Taxation- II</b>	<b>364</b>	<ul style="list-style-type: none"> <li>➤ Students will acquaint with knowledge and maturity to understand The Income Tax Act, 1961.</li> <li>➤ Students will get Conceptual Clarity and Practical understanding of sources of income.</li> <li>➤ Students will understand the calculation of total income and tax payable for individual assesses.</li> <li>➤ Students will understand the latest amendment of the and act impact on the person</li> </ul>
<b>Specialization - Cost &amp; Work Accounting</b>		
<b>Cost &amp; Works Accounting- II</b>	<b>365 E</b>	<ul style="list-style-type: none"> <li>➤ Students will able to understand the methods of costing</li> <li>➤ Students will enable to calculate the profit of an incomplete contract.</li> <li>➤ Students will able to prepare process Account.</li> <li>➤ Students will get knowledge about cost sheet in service Industries.</li> </ul>



<p><b>Cost &amp; Works Accounting- III</b></p>	<p><b>366 E</b></p>	<ul style="list-style-type: none"> <li>➤ Understanding overall outlook of standard costing.</li> <li>➤ Students will get knowledge about pricing and pricing strategies.</li> <li>➤ Knowing recent changes in cost management</li> <li>➤ Students will understand cost records and cost audit reports.</li> </ul>
<p><b>Specialization – Marketing Management</b></p>		
<p><b>Marketing Management- II</b></p>	<p><b>365 H</b></p>	<ul style="list-style-type: none"> <li>➤ Students will aware about problems of agricultural marketing and its solutions.</li> <li>➤ It will help to familiar with various marketing regulations in India.</li> <li>➤ Students will understand factors that will effect on growth of global marketing.</li> <li>➤ Students will get insight on cyber security marketing</li> </ul>
<p><b>Marketing Management- III</b></p>	<p><b>366 H</b></p>	<ul style="list-style-type: none"> <li>➤ Students will understand Challenges of service marketing.</li> <li>➤ Students will understand various creative Advertisements.</li> <li>➤ Students will understand Marketing controls technique and audit process.</li> <li>➤ Students will understand marketing organization and its changing role in Advertisement</li> </ul>