

## Department of Commerce

**B.Com. (Bachelor of Commerce)**

In accordance with National Education Policy with effect from academic year 2024-25

### PROGRAM OUTCOMES (PO): B.COM.

PO <sub>1</sub>	Bachelor's Degree in Commerce results in giving comprehensive knowledge of Marketing, Human Resource Management, Business and Corporate Law, Economics, Finance, Accounting, Management, Tax and several other branches of Commerce that includes Investment, Insurance, and Banking. Thus, this programme helps students in building a concrete footing for advanced studies in Commerce and to stand with the requirement of business sector, insurance, banking seeking youth fit for employment.
PO <sub>2</sub>	Students undergoing this programme will be equipped to the world of work, particularly, work of the future. The student will get a first-hand exposure of working in the real world.
PO <sub>3</sub>	Students completing this programme will be able to develop managerial knowledge and tactical dexterity, with a broader skill set and encourages them to seek out audacious, innovative solutions for today's business.
PO <sub>4</sub>	Completion of this programme will also enable the students to formulate business problems and provide innovative solutions thus, moulding them into future visionaries, management leaders that are compassionate yet efficient.
PO <sub>5</sub>	The course provides an extreme and rigorous base for teaching, research, and allied business administration

### PROGRAM SPECIFIC OUTCOMES (PSO): B.COM.

After completion of B.Com Degree program the graduates will be able to.....

PSO <sub>1</sub>	Demonstrate extensive and coherent knowledge of commerce and its applications in real business world
PSO <sub>2</sub>	Understanding of various concepts and theories providing strong academic foundation
PSO <sub>3</sub>	Demonstrate educational skills in areas of Marketing, Finance, Accounting, HR, Tax, Economics, and several other branches of Commerce
PSO <sub>4</sub>	Acquire various soft skills (like communication, organizing, and analytical) required to manage complete business situation as well as life situations
PSO <sub>5</sub>	Apply knowledge, understanding, and skills to identify the difficult/unsolved problems in rapidly changing environment and to collect the required information from possible range of sources and try to analyse and assess these problems using appropriate methodologies
PSO <sub>6</sub>	Fulfil one's learning requirements to provide an insight of research in Commerce and interdisciplinary areas while seeking research pursuits
PSO <sub>7</sub>	Apply one's disciplinary knowledge and transferable skills to new/unfamiliar contexts, rather than replicate curriculum content knowledge, to identify and analyse problems and issues and solve complex problems with well-defined solutions
PSO <sub>8</sub>	Good value systems leading to high ethical and moral conduct in society at large
PSO <sub>9</sub>	Competencies and attitudes
PSO <sub>10</sub>	Values



**Department of Commerce**  
**B.Com (NEP 2.0) Part – I (Semester-I)**  
**Course Outcomes (COs) 2025-26**

After studying this course, students will be able to.....

**Subject: Accountancy Paper-I**

- 1) Complete accounting procedure in the case of amalgamation of partnership firms.
- 2) Understand accounting procedure in the case of conversion of partnership firms into a company.
- 3) Make accounting process for distribution of cash when a partnership firm is dissolved.
- 4) Make accounting of joint life policy of partners.

**Subject: Business Administration Paper-I**

1. Understand the contributions towards the management
2. Explain in detail types of change in management
3. Apply principles of management in various field of business
4. Demonstrate the plan of crisis management.

**Subject: Business Economics Paper I**

1. Understand the concept, nature & importance of Business Economics
2. Able to do demand analysis
3. Decide optimum production level
4. Familiar with various types of production cost and revenue

**Subject: SEC-I Marketing Skills Paper-I**

1. Develop understanding of basic concepts of marketing, marketing philosophies and environmental Conditions effecting marketing decisions of a firm.
2. Analyse the process of marketing decisions involving product development and its role in value Creation.

**Subject: SEC-I Insurance Skills Paper-I**

1. Understand the basic concepts of Life Insurance and Insurance contract.
2. Demonstrate documentation associated with taking life insurance policies.

**Subject: AEC-I English for Business Communication -I**

1. To enable students to learn and enrich vocabulary in English
2. To assist students to learn and use present and past tenses
3. To help students to use future aspect
4. To introduce different types of sentence constructions in English
5. To enable students to use new vocabulary in sentences with correct tenses.

**Subject: IKS- Generic: Indian Business Management**

1. Understand the key ideas of Indian management
2. Explain how to develop Indian thoughts in management
3. Application of values in Management
4. Demonstrate various examples of Indian thinkers and Indian business models before the students

**B.Com (NEP 2.0) Part – I (Semester-II)**

**Course Outcomes (COs)**

After studying this course, students will be able to.....

**Subject: Accountancy Paper-II**

1. Understand preparation of Statement of Affairs and calculation of profit or loss from incomplete records.
2. Convert single entry into double entry system
3. Prepare accounts of professionals
4. Maintain accounts of Non-Profit Organisations.

**Subject: Business Administration Paper-II**

1. Understand the various functions of management.
2. Explain in detail planning and decision-making process.
3. Apply theories of motivation in various fields of business.
4. Demonstrate the process of the controlling

**Subject: Business Economics Paper II**

1. Understand different market structure.
2. Analyze price and output determination in different market.
3. Familiar with product differentiation and selling cost.
4. Able to decide prices of production factors.

**Subject: SEC-II Marketing Skills Paper-II**

1. Identify and assess the impact of digital technology in transforming the business environment and also the customer journey;
2. Explain the way marketers think, conceptualize, test continuously to optimize their product search on digital platforms;
3. Illustrate the measurement of effectiveness of a digital marketing campaign;
4. Demonstrate their skills in digital marketing tools such as SEO, Social media, and Blogging for engaging the digital generation

**Subject: SEC-II Insurance Skills Paper-II**

1. Understand the basic concepts of General Insurance and Insurance contract.
2. Demonstrate documentation associated with taking non-life insurance policies

**Subject: AEC-II: English for Business Communication -II**

1. To enable students to describe the objects and things
2. To help students to describe the persons and places
3. To assist students to describe daily routine and processes
4. To develop students reading and comprehension skills
5. To inculcate values among the students



**B.Com (NEP) Part-II (Semester-III)**

**Course Outcomes (COs)**

After studying this course, students will be able to.....

**Subject: Accountancy Paper III ( Corporate Accounting Paper – I)**

1. Understand the basic concepts and types of companies.
2. Learn the legal provisions of corporate accounting
3. Understand Procedure for Issue of Shares.
4. Learn the methods of valuation of shares

**Subject: Accountancy Paper IV (Accounting for Consignment, Joint Venture and Departmental Accounts)**

1. To understand the concept of Accounting Standards and IFRS.
2. To understand the concept and Accounting Procedure of Consignment Account
3. To get exposure with the different method of maintaining joint venture Account
4. To understand accounting procedure of department accounts

**Subject: Business Economics Paper III (Macro Economics Part- I)**

1. Understand the basic ideas and framework of macroeconomics.
2. Understand different concept of national income & its application in economic policy making.
3. Understand concept of money and various approaches regarding value of money.
4. Analyse macroeconomic variables in relation to the various sectors of the economy.

**Subject: Business Ethics: Manners and Etiquettes (SEC III)**

1. Understand the Principles of ethical business conduct
2. Understand Key Elements of Business Etiquette

**Subject: Marketing of Financial Services- I (SEC III)**

- 1) Recognize the financial services of marketing and customer relationship Management
- 2) Identify marketing mix in financial services

**Subject: Hotel Accounting (VSC II)**

1. Understand the accounting of Restaurants
2. Understand the accounting of Hotels

**Subject: English for Business Communication III (AEC III)**

1. Familiar with the structure and language of business correspondence
2. write their own C.V. as well as Application letters and face the interview

**Subject: Evolution of Accounting in India (IKS)**

1. Understanding evolution of accounting in India
2. Explain the ancient auditing practices in India

**B.Com. (NEP) Part-II (Semester-IV)**

**Course Outcomes (COs)**

After studying this course, students will be able to.....

**Subject: Accountancy Paper V (Corporate Accounting Paper – III)**

1. Understand the procedure of Right Issue, Bonus Issue and issue of Sweat Equity Shares.
2. Explain the concept and accounting procedure of Issue and Redemption of Debentures.
3. Understand the process of Amortization of Discount and Loss on Issue of Debentures.
4. Explain the procedure to distribute the profit or loss prior to and after the period of Incorporation

**Subject: Accountancy Paper VI (Hire Purchase System and Branch Account)**

1. Introduce the meaning of Hire Purchase Contract.
2. Understand methods of Hire Purchase System.
3. Explain the branch accounting and types of branches
4. Understand methods of independent branch and foreign branch

**Subject: Business Economics Paper V (Macro Economics Part- II)**

- 1 Understand the various theories of trade cycles and their impact on the economy.
- 2 Identify the basics of international trade.
3. Understand the concept of rate of exchange and its theories
4. Develop an extensive knowledge of public finance various concept

**Subject: Project Management Skills (SEC IV)**

1. Understand the importance of effective project planning and scheduling in ensuring the timely and successful completion of projects.
2. Learn various tools and techniques for planning and scheduling projects.
3. Understand how to identify, assess, and mitigate risks that could affect a project's success.
4. Demonstrate Emerging Trends in Project Management

**Subject: Marketing of Financial Services- II (SEC IV)**

- 1) Familiars to digital marketing in financial services
- 2) Equip with risk management and evaluation marketing performance in Financial Services

**Subject: Hospital Accounting (VSC II)**

1. Understand the accounting of Dispensaries (OPD)
2. Understand the accounting of hospital

**Subject: English for Business Communication- IV (AEC)**

1. Get acquainted with advertising and promotion of products
2. learn human values

**Subject: Environmental Studies (VEC II)**

- 1: Get acquainted with the scope and multidisciplinary nature of environmental science with the overall aim of sustainable development.
- 2: Understand the importance of ecosystems in the view of its conservation.
- 3: Know the values of natural resources with associated problems for sustainable lifestyles.
- 4: Familiarize the basics of Biodiversity and concerned issues in the context of Western Ghats.



## **B.Com (NEP 1.0) Part – III (Semester-V)**

### **Course Outcomes (COs)**

After studying this course, students will be able to.....

#### **Subject: Advanced Accountancy Paper- I**

1. Practice the Preparation of Financial Statements of Banks.
2. Demonstrate accounting for hire purchase system.
3. Simulate accounting situations regarding computation of insurance claim.
4. Explain the accounting process on Tally with GST.

#### **Subject: Advanced Accountancy (Auditing) Paper– II**

1. To understand the concept and types of audit
2. To identify the residential status and its implication on tax liability
3. To understand the concept of exemption from income
4. To know the computation of income from various sources as well as total income

#### **Subject: Modern Management Practice- Paper-I**

1. To impart knowledge of modern management.
2. To explain the concepts of emotional and social intelligence.
3. To apply concepts of CRM.
4. To demonstrate the process of talent management.

#### **Subject: Business Regulatory Framework Paper- I**

1. Understand various laws related to business.
2. Explain Contract, labour laws. Sale of Goods Act, GST and Partnership acts.
3. Apply legal knowledge and framework for various business transactions.
4. Demonstrate making contracts, maintaining records under labour laws, GST mechanism etc.

#### **Subject: Cooperative Development Paper- I**

1. Study the meaning and principles of Co-operation.
2. Study the agricultural and Non-agricultural Credit Co-operative institutions.
3. Study the Co-operative credit system
4. Study the important cooperative organizations

#### **Subject: Indian Economic Environment Paper- I**

1. Understand the significance and position of Indian economy at the world level.
2. Understand the scenario of agricultural and industrial sectors.
3. Aware regarding Indian economy is facing some of the fundamental economic problems.
4. Make plans and solutions to these being as a citizen.
5. Understand the correlations between economic and social problems.

## **B.Com (NEP 1.0) Part – III (Semester-VI)**

#### **Subject: Advanced Accountancy Paper – III**

1. Practice the preparation of financial statements of banks.
2. Demonstrate accounting for farms and hire purchase system.
3. Simulate accounting situations of insurance claim.
4. Explain the accounting process on Tally with GST.

#### **Subject: Advanced Accountancy(Taxation) Paper– IV**

1. To understand the basic concepts of income tax and basis of charge
2. To identify the residential status and its implication on tax liability

3. To understand the manner of computation of income under each head
4. To understand the manner of computation of total income and Tax

**Subject: Modern Management Practice- Paper-II**

1. To impart knowledge of total quality management.
2. To understand the Japanese and Chinese Management Practices.
3. To know the concept of Event and Performance Management.
4. To understand the concept of time and stress management.

**Subject: Business Regulatory Framework Paper- II**

1. Understand various laws related to business, e commerce, consumers, SEBI and Negotiable instruments etc.
2. Explain Detail formation and management of company, consumer rights, cyber laws and crimes and various negotiable instrument.
3. Apply Consumer rights, e commerce transactions, shareholders rights etc.
4. Demonstrate process of company formation, trading of securities, IPR and Digital Signature.

**Subject: Cooperative Development Paper- II**

1. Equip with the cooperative legislations and fund management
2. Understand the institutional arrangement for cooperative education and training
3. Understand the nature, registration, legislation and audit of housing cooperatives
4. Understand the cooperative audit system and provisions

**Subject: Indian Economic Environment Paper- II**

1. Students will understand the Indian and global economic environment.
2. Students will equip with proper knowledge of Indian economic planning.
3. Students will enable with the knowledge of the plans and strategies toward foreign capital and multinational corporations.
4. Students will get acquainted with the functions, mechanism and performance of International financial, trade and regional cooperation institutions