

B.Com 2019 CBCS Pattern

Program Outcomes (PO)

B.Com (Regular) Program Outcome

1. The program develops the required knowledge, skills and attitudes for the handling of Trade, Commerce and Industry.
2. Meets the growing needs of the business society and develops tomorrow's leaders, managers, and professionals.
3. Incorporate all local and global changes in the field of trade and commerce.
4. Innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.
5. Students can independently start up their own Business.
6. Students can get thorough knowledge of finance and commerce with the practical exposure to stand in organization.
7. Develops communication skills and builds confidence to face the challenges of the corporate world.

Program Specific Outcomes (PSO)

1. To enhance computer literacy and its applicability in business through the latest version of tally.
2. To impart the knowledge of basic accounting principles and the latest application oriented accounting methods.
3. Use/Apply/Analyze business and economic problems and generate realistic solutions through the knowledge and skill gained throughout the program.
4. Learners will acquire the skills like effective communication, entrepreneurship, decision making, problem solving in day to day business affairs.
5. Students will be able to do their higher education and can make research in the field of finance and commerce.
6. To help learners to acquire conceptual knowledge of the corporate accounting system and to apply the techniques of financial statements preparation.
7. The learner is able to take up the job of an accountant/accounts clerk/accounts assistant etc. in some business organisation, Govt. Dept.



Course Outcomes (CO)

Course Code - 112 Financial Accounting - I

1. To impart knowledge of basic accounting concepts
2. To create awareness about application of these concepts in business world
3. To impart skills regarding Computerised Accounting
4. To impart knowledge regarding finalization of accounts of various establishments.

Course Code - 113 Business Economics (Micro) - I

1. To impart knowledge of business economics
2. To clarify micro economic concepts
3. To analyze and interpret charts and graphs
4. To understand basic theories, concepts of micro economics and their application

Course Code – 114 (A) Business Mathematics & Statistics- I

1. To introduce the basic concepts in Finance and Business Mathematics and Statistics
2. To familiar the students with applications of Statistics and Mathematics in Business
3. To acquaint students with some basic concepts in Statistics.
4. To learn some elementary statistical methods for analysis of data.
5. The main outcome of this course is that the students are able to analyze the data by using some elementary statistical methods

Course Code – 114 (B) Computer Concepts and Application - I

1. To make the students familiar with the Computer environment.
2. To make the students familiar with the basics of Operating System and business communication tools



3. To make the students familiar with basics of Network, Internet and related concepts.
4. To make awareness among students about applications of the Internet in Commerce.
5. To enable awareness among students about e-commerce and M commerce.

Course Code – 116 - C Marketing and Salesmanship- I

1. To introduce the basic concepts in Marketing.
2. To give the insight of the basic knowledge of Market Segmentation and Marketing Mix
3. To impart knowledge on Product and Price Mix
4. To establish a link between commerce, business and marketing.
5. To understand the segmentation of markets and Marketing Mix.
6. To enable students to apply this knowledge in practicality by enhancing their skills in the field of Marketing.

Course Code - 122 Financial Accounting- II

1. To impart knowledge of various software used in accounting
2. To impart knowledge about final accounts of charitable trusts
3. To impart knowledge about valuation of intangible assets
4. To impart knowledge about accounting for leases

Course Code - 123 Business Economics (Micro) - II

1. To understand the basic concepts of micro economics.
2. To understand the tools and theories of economics for solving the problem of decision making by consumers and producers.
3. To understand the problem of scarcity and choices.



Course code: - 124 (A) Business Mathematics and Statistics - II

1. To introduce the basic concepts in Finance and Business Mathematics and Statistics
2. To familiar the students with applications of Statistics and Mathematics in Business
3. To acquaint students with some basic concepts in Statistics.
4. To learn some elementary statistical methods for analysis of data.
5. The main outcome of this course is that the students are able to analyze the data by using some elementary statistical methods

Course Code -124 (B) Computer Concepts & Applications - II

1. To learn role of Internet in Ecommerce
2. To educate students on Electronic Payment System
3. To give insight on Online Marketing

Course Code - 126 (C) Marketing and Salesmanship- Fundamental of Marketing- II

1. To introduce the concept of Salesmanship.
2. To give insight about various techniques required for the salesman.
3. To inculcate the importance of Rural Marketing.
4. To acquaint the students with recent trends in marketing and social media marketing.

Course Code :-231 Business Communication- I

1. To understand the concept, process and importance of communication.
2. To acquire and develop good communication skills requisite for business correspondence.
3. To develop awareness regarding new trends in business communication.
4. To provide knowledge of various media of communication.
5. To develop business communication skills through the application and exercise



Course Code:-232 CORPORATE ACCOUNTING -I

1. To acquaint the student with knowledge about various Concepts, Objectives and applicability of some important accounting standards associated with to corporate accounting.
2. To develop understanding among the students on the difference between commencement and incorporation of a company and the accounting treatment for transactions during the two phases.
3. To update the students with knowledge for preparation of final accounts of a company as per Schedule III of the Companies Act 2013
4. To empower students with skills to interpret the financial statements in simple and summarized manner for an effective decision making process.
5. To acquaint the student with knowledge about various Concepts, Objectives and applicability of some important accounting standards associated with to corporate accounting.
6. To develop understanding among the students on the difference between commencement and incorporation of a company and the accounting treatment for transactions during the two phases.

Course Code: 233 BUSINESS ECONOMICS (MACRO)

1. To familiarize the students to the basic theories and concepts of MacroEconomics and their application.
2. To study the relationship amongst broad aggregates.
3. To impart knowledge of business economics.
4. To understand macroeconomic concepts.
5. To introduce the various concepts of National Income.

Course Code: 234 BUSINESS MANAGEMENT -I

1. To provide basic knowledge and understanding about various concepts of Business Management.
2. To help the students to develop cognizance of the importance of management principles.
3. To provide an understanding about various functions of management.
4. To provide them tools and techniques to be used in the performance of the managerial job.



Course Code: 235 ELEMENTS OF COMPANY LAW

1. To develop general awareness of Elements of Company Law among the students
2. To understand the Companies Act 2013 and its provisions.
3. To have a comprehensive understanding about the existing law on formation of new companies in India.
4. To create awareness among the students about legal environment relating to the company law.
5. To acquaint the students on e-commerce, E governance and e-filing mechanism relating to Companies.
6. To enhance the capacity of learners to seek career opportunities in the corporate sector.

Course Code: 236(E) Cost and Works Accounting -I

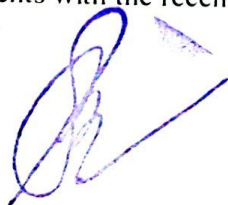
1. To prepare learners to know and understand the basic concepts of cost.
2. To understand the elements of cost.
3. To enable students to prepare a cost sheet.
4. To facilitate the learners to understand, develop and apply the techniques of inventory control.

Course Code: -241 Business Communication-II

1. To understand the concept, process and importance of communication.
2. To acquire and develop good communication skills requisite for business correspondence.
3. To develop awareness regarding new trends in business communication.
4. To provide knowledge of various media of communication.
5. To develop business communication skills through the application and exercises

Course Code: -242 CORPORATE ACCOUNTING -II

1. To acquaint the student with knowledge of corporate policies of investment for expansion and growth through purchase of stake in or absorption of smaller units.
2. To develop the knowledge among the students about consolidation of financial statements with the process of holding.
3. To update the students with knowledge of the process of liquidation of a company
4. To introduce the students with the recent trends in the field of accountancy



Course Code: 243 BUSINESS ECONOMICS (MACRO)-II

1. To familiarize the students to the basic theories and concepts of MacroEconomics and their application.
2. To understand the theories of money.
3. To understand the phases of the trade cycle and policy measures to elongatethe trade cycle.
4. To understand various concepts related to public finance.
5. To understand credit creation of banks and money measures of RBI.

Course Code: 244 BUSINESS MANAGEMENT-II

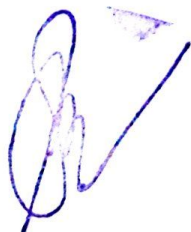
1. To provide basic knowledge and understanding about various concepts ofBusiness Management.
2. To help the students to develop cognizance of the importance of management principles.
3. To provide an understanding about various functions of management.
4. To provide them tools and techniques to be used in the performance of the managerial job.

Course Code: 245 ELEMENTS OF COMPANY LAW-II

1. To develop general awareness among the students about management ofcompany
2. To have a comprehensive understanding about Key Managerial Personnel of company and their role in Company administration.
3. To acquaint the students about E Governance and E Filling under theCompanies Act, 2013.
4. To equip the students about the various meetings of Companies and their importance.
5. To make students capable of becoming good human resource of the corporatesector.

Course Code: 246(E) COST & WORKS ACCOUNTING-II

1. To know the documents that are used in stores and how to calculate theissuing price of material
2. To provide knowledge to students on classification and codification.
3. To equip students with knowledge regarding the ascertainment of labour cost.
4. To understand the concept of payroll.
5. To know the concepts of labour turnover and merit rating.
6. To understand recent trends in cost accounting.



Course code: - 351 Business Regulatory Framework

1. To provide conceptual knowledge about the framework of business Law in India.
2. To orient the students about the legal aspect of business.
3. To create awareness among the students about the legal environment relating to the Contract Law, Partnership Act, Sale of Goods Act in India.
4. To understand the emerging issues relating to e-commerce, e-transaction issues and E Contracts

Code: 352 ADVANCED ACCOUNTING – I

1. To acquaint the student with knowledge about various concepts, objectives, and applicability of some important accounting standards.
2. To develop the knowledge among the students about reorganization of business regarding restructuring the capital.
3. To update the students with knowledge for preparation of final accounts of a Banking Companies with the provisions of Banking Regulation Act 1949.
4. To empower students with skills to prepare the investment account in simple and summarized manner.

Course Code: 353 Indian & Global Economic Development

1. To develop the ability to analyze the economic development process of India.
2. To impart knowledge about the relevance of economic practices in the modern competitive world.
3. To help the students develop a sound theoretical foundation for their future academic ventures.

Course Code: 354 Auditing

1. To acquaint themselves about the Definition, Nature, Objectives and Advantages of Auditing, Types of Audit, Errors and Fraud, Audit Program, Notebook, Working Paper, Internal Control, Check.
2. To get knowledge about the concept of Checking, Vouching, Verification and Valuation, Types of Audit Report and Auditing Assurance Standard.
3. To understand the provision related Qualification, Disqualification, Appointment, Removal, Rights, Duties and Liability of Company Auditor and Provisions regarding Tax Audit as per Income Tax Act 1961 (Section 44 AA to 44AE).



4. To know the various new concepts in computerized systems and Forensic Audit.

Course Code -: 355 – e Cost and Works Accounting, Special Paper II

1. To provide knowledge about the concepts and principles of overheads.
2. To Introduce the cost accounting standards and the cost accounting standard board.
3. To understand the stages involved in the accounting of overheads.
4. To build an ability towards strategic overhead accounting under Activity Based Costing.

Course Code -: 356 – E Cost and Works Accounting Special Paper III

1. To prepare learners to understand the basic techniques in Cost Accounting
2. To understand the learner, application of Cost Accounting techniques in cost control and decision making.
3. To enable the learners to prepare various types of Budgets.
4. To learn the basic concept of Uniform Costing and Inter-firm comparison
5. To enhance the knowledge of students about MIS and Supply Chain Management.

