

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 – 115 - A Organizational Skills Development- I

1. To introduce the students to the emerging changes in the modern office environment

2. To develop the conceptual , analytical , technical and managerial skills of students efficient office organization and records management

3. To develop the organizational skills of students

4. To develop Technical skills among the students for designing and developing effective means to manage records , consistency and efficiency of work flow in the administrative section of an organisation

5. To develop employability skills among the students

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 – 116 - E Business Environment & Entrepreneurship - I

1. To understand the concept of Business Environment and its aspects
2. To make students aware about the Business Environment issues and problems of Growth
3. To examine personality competencies most common to majority of successful entrepreneurs and to show how these competencies can be developed or acquired
4. To understand the difference between Entrepreneurial and non-Entrepreneurial behavior
5. To provide knowledge of the significance of Entrepreneurship in economy
6. To familiarize the students with the contribution of selected institutes working to promote Entrepreneurship
7. To generate entrepreneurial inspiration through the study of successful Entrepreneurs.

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 - 125 (A) Organizational Skill Development- II

1.To imbibe among the students the qualities of a good manager and develop the necessary skill sets

2. To develop the technical skills of the students to keep up with the technological advancements and digitalization

3. To develop the communication skills of students and introducing them to the latest tools in communication

4. To develop writing, presentation, interpersonal skills of the students for effective formal corporate reporting

5. To educate the students on the recent trends in communication technology and tools of office automation

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:-126 (E) Business Environment & Entrepreneurship - II

1. To Provide knowledge and significance of entrepreneurship
2. To acquaint the students with various institutions promoting entrepreneurship
3. To understand entrepreneurial personality

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.

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7. To update the students with knowledge for preparation of final accounts of a company as per Schedule III of the Companies Act 2013
8. To empower students with skills to interpret the financial statements in a simple and summarized manner for an effective decision making process.

Course Code: 233 BUSINESS ECONOMICS (MACRO)

1. To familiarize the students to the basic theories and concepts of Macro Economics 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(A) Business Administration

1. To provide basic knowledge about various forms of business organizations
2. To acquaint the students about business environment and its implications thereon.
3. To make them aware about the recent trends in business.

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: 236(H) Marketing Management

1. To introduce the concept of Marketing Management.
2. To give the students the basic knowledge of Marketing Management to be a successful modern marketer.
3. To inculcate knowledge of various aspects of marketing management through practical approach.
4. To interpret the issues in marketing and their solutions by using relevant theories of marketing management.

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 Macro Economics and their application.
2. To understand the theories of money.
3. To understand the phases of the trade cycle and policy measures to elongate the 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

Course Code: 245 ELEMENTS OF COMPANY LAW-II

1. To develop general awareness among the students about management of company
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 Filing under the Companies 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 corporate sector.

Course Code: 246(A) BUSINESS ADMINISTRATION-II

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

1. To know the documents that are used in stores and how to calculate the issuing 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: 246(H) MARKETING MANAGEMENT -II

1. To create awareness and impart knowledge about the basics of Marketing Management which is the basic foundation of Marketing subject.
2. To orient the students in recent trends in marketing management.
3. To understand the concept of Green Marketing.
4. To enable students to apply this knowledge in practical ways by enhancing their skills in the field of Marketing.

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
5. To seek the career opportunity in the corporate sector relating to business law in India.

6. To acquaint students with the basic concepts, terms & provisions of Mercantile and Business Laws.

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: 353 International Economics-I

1. To acquaint the students with the basic theories of international trade and international economics.

2. To help the students evaluate the working and functions of international organizations and institutions.

3. To develop a foundation in the subject that will help the students in their future academic and professional 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.

Subject Code :- 355 (a) Business Administration – II (Human Resource Management)

1. To acquaint the student with knowledge about various Concepts , Objectives of the Human Resource Function , to identify the difference

between Human Resource Management and Human Resource Development

2. To update the students on the emerging trends in the area of Human Resource Management

3. To develop understanding among the students the process of Recruitment and Selection, understanding the various means and

methods associated with the Recruitment and Selection function

4. To educate the students on the importance of Training and Development and its impact on Career Planning and Development

5. To acquaint the students on the concept of Performance Appraisal ,d the process for effective Performance appraisal and imbibe the values

of Ethical Performance appraisal among the students.

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 – 355 (h) Marketing Management-II

1. The objective of this course is to facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints.

2. The course will make learners understand how to make effective marketing decisions, including assessing marketing opportunities and developing marketing strategies and implementation plans.

Subject Code :- PR- 356 (a) Business Administration – III (Finance)

1. To acquaint the student with knowledge about Corporate Finance and the structure of the Indian Financial Market
2. To develop the Financial Planning Skills among the Students by introducing them to the process of efficient Financial Planning
3. To educate the students on the importance of Capitalisation and the importance to maintaining an optimum capital structure
4. To create awareness among the students in the various sources of Finance available for raising corporate capital.

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.

Course Code: 356(H) Marketing Management - III

1. To introduce the concept of advertising and advertising media.
2. To provide the students the knowledge about appeals and approaches in advertisement.
3. To acquaint the students to the economic ,social and regulatory aspects of advertising.
4. To make the student understand the role of Brand Management in marketing.
5. To enable the students to apply this knowledge in precise by enhancing their skills in the field of advertising

Course code: - 361 Business Regulatory Framework

1. To develop general awareness of Business Law among the students.
2. To understand the various statutes containing the regulatory mechanism of business and its relevant provisions including different types of partnerships.
3. To have a understanding about the landmark cases/decisions having impact on business laws
4. To create awareness among the students about the legal environment relating to the business activities and new ways dispute resolutions provided under the Arbitration Act.
5. To acquaint the students on relevant developments in business laws to keep them updated.
6. To enhance the capacity of learners to seek the career opportunity in the corporate sector and as a business person.

Course code: - Code: 362 ADVANCED ACCOUNTING – II

1. To acquaint the student with knowledge about the legal provisions regarding preparation and presentation of final accounts of Co-operative Societies.
2. To empower students about branch accounting in simple.
3. To make aware the students about the conceptual aspects of various recent trends in the field of accounting especially forensic accounting, accounting of CSR activities, accounting of derivative contracts and Artificial Intelligence in Accounting.
4. To understand the procedure and methods of analysis of financial statements.

Course Code: 363 Indian & Global Economic Development

1. To develop the ability of students to analyze the economic development process of India.
2. To acquaint the students with the knowledge of recent trends in the Human Development Index.
3. To acquaint students with the emerging issues in policies of India's foreign trade.
4. To update the students about International institutions and organizations.

Course Code: 364 Auditing & Taxation - II

1. To understand the basic concepts of Income Tax Act, 1961 and create awareness of direct taxation among the students.

2. To understand the income tax rules and regulations and its provisions.
3. To have a comprehensive knowledge of calculation various types of income.
4. To know the recent changes made by the finance bill (Act) every year and its impact on taxation of person.
5. To acquaint the students on Income tax department portal (ITD), e-filing and e-services mechanism relating to Assessee.

Course Code :- PR- 365 (a) Business Administration – II (Marketing)

1. To acquaint the student with knowledge about Marketing, Marketing Concepts identification on various types of markets.
2. To develop understanding among the students on the various elements of Marketing Mix and Market Segmentation.
3. To update the students with knowledge on varied dimensions of Product Management , Branding and Pricing Management
4. To update the students with the knowledge on various aspects of Promotion and Distribution and to update them on the recent trends in the field of Marketing.

Course Code -: 365 – E Cost and Works Accounting. Special Paper II

1. To provide knowledge about the various methods of costing.
2. To understand the applications of different methods of costing in manufacturing and service industries.
3. To enable students to prepare cost statements under different types of manufacturing industries and Service Industries
4. To build the applicability of cost accounting standards in the method of costing.

Course Code - 365(h) Marketing Management-II

- 1.To understand the meaning of agricultural marketing, identify its problems and find solutions for the same.
- 2.Familiarizing the students with the different marketing regulations in India.
- 3.To provide an understanding of the factors that have led to the growth of global marketing.
- 4.To provide an insight on cyber security marketing in today’s digital world.

Course Code :- PR- 366 (a)Business Administration – III (Production and Operations Management

1. To acquaint the student with knowledge of Production Management and Production Functions.
2. 6. To equip the students with knowledge for efficient Inventory Management and the recent development in the area Inventory Management.
3. 7. To introduce the students to the concept of Quality Management and to motivate to adopt quality management even in the regular lifestyle.
4. 8. To update the students with the knowledge of Logistics Management.

Course Code -: 366 – E Cost and Works Accounting Special Paper III

1. To impart knowledge about Standard Costing and Variance Analysis
2. To learn about pricing policy and its implementation.
3. To know the related Cost Accounting Standards and Cost Management practices in specific sectors
4. To provide a conceptual understanding of procedures and Provisions of Cost Audit.

Course Code: 366(H) SPECIAL ELECTIVE COURSE (Special Course Paper – III) Marketing Management

1. To introduce the concept of Marketing of Service.
2. To provide the students the knowledge of Creative Advertisements.
3. To acquaint the students with various social media marketing.
4. To make the student understand the technique and process of Marketing Control and Audit.
5. To enable the students to apply this knowledge in practicality by enhancing their skills in the field of advertising.