

Program Objective (PO)

- PO1:** It develops the required knowledge, skills and attitudes for the handling of Trade, Commerce and Industry.
- PO2:** The Course routes to attend the aspirations of the nation and to meet the growing needs of the business society
- PO3:** The Commerce education is dedicated to developing tomorrow's leaders, managers, and professionals.
- PO4:** Commerce education helps to understand Legal framework, Business innovative concepts and updates in tax structure
- PO5:** It helps to develop a foundation in the various subjects that will help the students in their future academic and professional ventures.

Program Specific Objective (PSO)

- PSO1:** Basic knowledge of Trade, Commerce and Industry.
- PSO2:** Knowledge of Banking, Marketing management, Finance Management and Economic status and challenges and legal framework of corporate world.
- PSO3:** Practical knowledge of industry working through different accounting software in financial accounting.
- PSO4:** Knowledge of current challenges of the economy awareness of business environment, marketing management, knowledge of Computerized Accounting System, Business mathematics.
- PSO5:** Develop oral and written communication skills of the students so that their employability Enhances
- PSO6:** Impart knowledge regarding finalization of accounts of various establishments
- PSO7:** Provide knowledge of the significance of Entrepreneurship in economy
- PSO8:** Make the Students aware of the Banking Law and Practice in India
- PSO9:** Understand the various concepts of Cost Accounting and its application
- PSO10:** Understand the scope, functioning and development banking sector
- PSO11:** Acquire Knowledge of Macro economy and its challenges, Corporate Accounting new trends, Emerging trends in Business management and various elements of Company law
- PSO12:** Understand Financial Markets and its various segments.

PSO13: Provide knowledge of the procedure of e-commerce, E governance and e-filing Mechanism relating to Companies.

COURSE OUTCOMES

BCOM (CBCS) Pattern 2019

Course: B. Com -111: Compulsory English I

- C01: To offer relevant and practically helpful pieces of prose and poetry to students so that they not only get to know the beauty and communicative power of English but also its practical application
- C02: To expose students to a variety of topics that dominate the contemporary socio-economic and cultural life
- C03: To develop oral and written communication skills of the students so that their employability enhances
- C04: To develop overall linguistic competence and communicative skills of students

Course: B. Com -112: Financial Accounting- I

- C01: To impart knowledge of basic accounting concepts
- C02: To create awareness about various application of accounting concepts in business world
- C03: To impart skills regarding Computerized Accounting
- C04: To impart knowledge regarding finalization of accounts of various establishments

Course: B. Com -113: Business Economics (Micro) - I

- C01: To impart knowledge of business economics
- C02: To clarify micro economic concepts
- C03: To analyze and interpret charts and graphs
- C04: To understand basic theories, concepts of micro economics and their application

Course: B. Com -114 A: Business Mathematics & Statistics-I

- C01: To introduce the basic concepts in Finance and Business Mathematics and Statistics
- C02: To familiar the students with applications of Statistics and Mathematics in Business
- C03: To acquaint students with some basic concepts in Statistics.
- C04: To learn some elementary statistical methods for analysis of data.
- C05: The main outcome of this course is that the students are able to analyze the data by using some elementary statistical methods

Course: B. Com -114 B: Computer Concepts and Application - I

- C01: To make the students familiar with Computer environment.

C02: To make the students familiar with the basics of Operating System and business communication tools

C03: To make the students familiar with basics of Network, Internet and related concepts.

C04: To make awareness among students about applications of Internet in Commerce.

C05: To enable make awareness among students about e-commerce and Mcommerce

Course: B. Com -115 B BANKING & FINANCE- I (Fundamentals of Banking I)

C01: To provide knowledge of fundamentals of Banking

C02: To create awareness about various banking concepts

C03: To conceptualize banking operations.

Course: B. Com -116 C: Marketing and Salesmanship- I (Fundamentals of Marketing)

C01: To introduce the basic concepts in Marketing.

C02: To give the insight of the basic knowledge of Market Segmentation and Marketing Mix

C03: To impart knowledge on Product and Price Mix.

C04: To establish link between commerce, business and marketing.

C05: To understand the segmentation of markets and Marketing Mix.

C06: To enable students to apply this knowledge in practicality by enhancing their skills in the field of Marketing

Course: B. Com -116 E: Business Environment & Entrepreneurship - I

C01: To understand the concept of Business Environment and its aspects

C02: To make students aware about the Business Environment issues and problems of Growth

C03: To examine personality competencies most common to majority of successful Entrepreneurs and to show how these competencies can be developed or acquired

C04: To understand the difference between Entrepreneurial and non-Entrepreneurial behavior

C05: To provide knowledge of the significance of Entrepreneurship in economy

C06: To familiarize the students with the contribution of selected institutes working to promote Entrepreneurship

C07: To generate entrepreneurial inspiration through the study of successful Entrepreneurs

Course: B. Com -117 A: Additional English I

C01: To expose students to 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

C02: To make students aware of the cultural values and the major problems in the world today

C03: To develop literary sensibilities and communicative abilities among students

Course: B. Com -121: Compulsory English II

C01: To offer relevant and practically helpful pieces of prose and poetry to students so that they not only get to know the beauty and communicative power of English but also its practical application

C02: To expose students to a variety of topics that dominate the contemporary socio-economic and cultural life

C03: To develop oral and written communication skills of the students so that their employability enhances

C04: To develop overall linguistic competence and communicative skills of students

Course: B. Com -122: Financial Accounting- II

C01: To impart knowledge of various software used in accounting

C02: To impart knowledge about final accounts of charitable trusts

C03: To impart knowledge about valuation of intangible assets

C04: To impart knowledge about accounting for leases

Course: B. Com -123: Business Economics (Micro) - II

C01: To impart knowledge of business economics

C02: To clarify micro economic concepts

C03: To analyze and interpret charts and graphs

C04: To understand basic theories, concepts of micro economics and their application

Course: B. Com -124 A: Business Mathematics & Statistics- II

C01: To introduce the basic concepts in Finance and Business Mathematics and Statistics

C02: To familiar the students with applications of Statistics and Mathematics in Business

C03: To acquaint students with some basic concepts in Statistics.

C04: To learn some elementary statistical methods for analysis of data.

C05: The main outcome of this course is that the students are able to analyze the data by using some elementary statistical methods

Course: B. Com -124 B: Computer Concepts and Application - II

C01: To understand to E-commerce Tools

C02: To know about E-Marketing

C03: To understand E-Customer Relationship Management

Course: B. Com -125 B BANKING& FINANCE- II (Fundamentals of Banking I)

C01: To develop the working capability of students in banking sector

C02: To Make the Students aware of Banking Business and practices.

C03: To enlighten the students regarding the new concepts introduced in the banking system.

Course: B. Com -116 C: Marketing and Salesmanship- II (Fundamentals of Marketing)

C01: To introduce the concept of Salesmanship.

C02: To give insight about various techniques required for the salesman.

C03: To inculcate the importance of Rural Marketing.

C04: To acquaint the students with recent trends in marketing and social media marketing.

Course: B. Com -126 E: Business Environment & Entrepreneurship –II

C01: To understand concept of Entrepreneurial Behavior

C02: To know about Institutions working for promoting entrepreneurship

C03: To Study of entrepreneurs

Course: B. Com -127 A: Additional English II

C01: To expose students to a good blend of old and new literary extracts having various themes those are entertaining, enlightening and informative so that they realize the beauty and communicative power of English

C02: To make students aware of the cultural values and the major problems in the world today

C03: To develop literary sensibilities and communicative abilities among students

S.Y.B. Com (2019 Pattern)

Course: B. Com -231 - BUSINESS COMMUNICATION -I

C01: To understand the concept, process and importance of communication.

C02: To acquire and develop good communication skills requisite for business correspondence.

C03: To develop awareness regarding new trends in business communication.

C04: To provide knowledge of various media of communication.

C05: To develop business communication skills through the application and exercises.

Course: B. Com - 232 – CORPORATE ACCOUNTING-I

C01: To acquaint the student with knowledge about various Concepts, Objectives and applicability of some important accounting standards associated with corporate accounting.

- C02: 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.
- C03: To update the students with knowledge for preparation of final accounts of a company as per Schedule III of the Companies Act 2013.
- C04: To empower to students with skills to interpret the financial statements in simple and summarized manner for effective decision-making process.
- C05: To acquaint the student with knowledge about various Concepts, Objectives and applicability of some important accounting standards associated with to corporate accounting.
- C06: 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.
- C07: To update the students with knowledge for preparation of final accounts of a company as per Schedule III of the Companies Act 2013.
- C08: To empower to students with skills to interpret the financial statements in simple and summarized manner for effective decision-making process.

Course: B. Com - 233 – BUSINESS ECONOMICS (MACRO) - I

- C01: To familiarize the students to the basic theories and concepts of Macro Economics and the its application.
- C02: To study the relationship amongst broad aggregates.
- C03: To impart knowledge of business economics.
- C04: To understand macro-economic concepts.
- C05: To introduce the various concepts of National Income.

Course: B. Com - 234 - BUSINESSMANAGEMENT- I

- C01: To provide basic knowledge and understanding about various concepts of Business Management.
- C02: To help the students to develop cognizance of the importance of Management principles.
- C03: To provide an understanding about various functions of management.
- C04: To provide them tools and techniques to be used in the performance of the Managerial job.

Course: B. Com - 235 - ELEMENTS OF COMPANY LAW - I

- C01: To develop general awareness of Elements of Company Law among the students.
- C02: To understand the Companies Act 2013 and its provisions.
- C03: To have a comprehensive understanding about the existing law on formation of new company in India.

C04: To create awareness among the students about legal environment relating to the company law.

C05: To acquaint the students on e-commerce, E governance and e-filing mechanism relating to Companies.

C06: To enhance capacity of learners to seek the career opportunity in corporate sector.

Course: B. Com - 236(B) - Banking and Finance-I (Indian Banking System-I)

C01: To provide the knowledge about Indian Banking System.

C02: To create the awareness about the role of banking in economic development.

C03: To provide the knowledge about working of Central Banking in India.

C04: To know the functioning of private and public sector banking in India.

Course: B. Com - 236(E) - Cost and Works Accounting -I

C01: To prepare learners to know and understand the basic concepts of cost.

C02: To understand the elements of cost.

C03: To enable students to prepare a cost sheet.

C04: To facilitate the learners to understand, develop and apply the techniques of inventory control.

Course: B. Com - 241 - BUSINESS COMMUNICATION-II

C01: To understand the concept, process and importance of communication.

C02: To acquire and develop good communication skills requisite for business correspondence.

C03: To develop awareness regarding new trends in business communication.

C04: To provide knowledge of various media of communication.

C05: To develop business communication skills through the application and exercises.

Course: B. Com - 242 - CORPORATE ACCOUNTING-II

C01: 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.

C02: To develop the knowledge among the student about consolidation of financial statement with the process of holding.

C03: To update the students with knowledge of the process of liquidation of a company.

C04: To introduce the students with the recent trends in the field of accountancy.

Course: B. Com - 243- BUSINESS ECONOMICS (MACRO)-II

C01: To familiarize the students to the basic theories and concepts of Macro Economics and their application.

C02: To understand the theories of money.

C03: To understand the phases of trade cycle and policy measures to elongate the trade cycle.

C04: To understand various concepts related to public finance.

C05: To understand credit creation of banks and money measures of RBI.

Course: B. Com - 244 - BUSINESS MANAGEMENT-II

C01: To provide basic knowledge and understanding about various concepts of Business Management.

C02: To help the students to understand the importance of Motivational skills

C03: To provide an understanding about various concepts and importance of leadership and conflict management

C04: To understand the importance of Coordination and Control

C05: To understand the Emerging trends in Business management

Course: B. Com - 245 - ELEMENTS OF COMPANY LAW-II

C01: To develop general awareness among the students about management of company

C02: To have a comprehensive understanding about Key managerial Personnel of company and their role in Company administration.

C03: To acquaint the students about E Governance and E Filing under the Companies Act, 2013.

C04: To equip the students about the various meetings of Companies and their importance.

C05: To make students capable of becoming good human resource of the corporate sector.

Course: B. Com - 246(B) - : BANKING & FINANCE-II

C01: To provide the knowledge of Cooperative Banking in India

C02: To analyze the functioning of Development Banking

C03: To create the awareness about Banking Sector Reforms

C04: To understand the role of various committees on Banking Sector Reforms.

Course: B. Com - 246(E) - COST & WORKS ACCOUNTING-II

C01: To know the documents that are used in stores and how to calculate the issuing price of material.

C02: To provide knowledge to students on classification and codification.

C03: To equip students with knowledge regarding the ascertainment of labour cost.

C04: To understand the concept of payroll.

C05: To know the concepts of labour turnover and merit rating.

C06: To understand recent trends in cost accounting.

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Semester V

Course: B. Com – 351: Business Regulatory Framework

- C01: To provide conceptual knowledge about the framework of business Law in India.
- C02 . To orient the students about the legal aspect of business.
- C03. To create awareness among the students about legal environment relating to the Contract Law, Partnership Act, Sale of Goods Act in India.
- C04. To understand the emerging issues relating to e-commerce, e-transaction issues and E Contracts

Course: B. Com – 352: Advanced Accounting

- C01: To acquaint the student with knowledge about various concepts, objectives, and applicability of some important accounting standards.
- C02: To develop the knowledge among the students about reorganization of business regarding restructuring the capital.
- C03: To update the students with knowledge for preparation of final accounts of a Banking Companies with the provisions of Banking Regulation Act 1949.
- C04: To empower to students with skills to prepare the investment account in simple and summarized manner.

Course: B. Com – 353: Indian & Global Economic Development

- C01: To develop ability to analyze economic development process of India
- C02: To impart knowledge about the relevance of economic practices in modern competitive world.
- C03: To help the students develop a sound theoretical foundation for their future academic Ventures.
- C04: Understand present Economic Scenario of Indian Economy as well as World Economy.
- C05: Understand the various aspects of development in Agricultural, Industrial and service sector in India.
- C06: Able to critically evaluate the role of India in international economy.
- C07: To evaluate the working of international financial organization and institutions.

Course: B. Com – 354: Auditing & Taxation

- C01: To acquaint themselves about the Definition, Nature, Objectives and Advantages of Auditing, Types of Audits, Errors and Fraud, Audit Program, Notebook, Working Paper, Internal Control, Check.
- C02: To get knowledge about concept of Checking, Vouching, Verification and Valuation, Types of Audit Report and Auditing Assurance Standard.

C03: 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).

C04: To know the various new concepts in computerized system and Forensic Audit.

Course: B. Com – 355 - e: Cost and Works Accounting II

C01: To provide knowledge about the concepts and principles of overheads.

C02: To Introduce the cost accounting standards and the cost accounting standard board.

C03: To understand the stages involved in the accounting of overheads.

C04: To build an ability towards strategic overhead accounting under Activity Based Costing

Course: B. Com – 355 -b: Banking & Finance Special Paper II

C01: To acquaint the students with Indian Financial System and its various segments.

C02:.. To make the students aware about Indian Money Market.

C03: To analyse and understand the functions of Indian Capital Market.

C04: To enable the students the functioning of Foreign Exchange Market.

Course: B. Com – 356 - e: Cost and Works Accounting III

C01: To prepare learners to understand the basic techniques in Cost Accounting

C02. To understand the learner, application of Cost Accounting techniques in cost control and decision making.

C03: To enable the learners to prepare various types of Budgets.

C04: To learn the basic concept of Uniform Costing and Inter-firm comparison

C05: To enhance the knowledge of students about MIS and Supply Chain Management.

Course: B. Com – 356 -b: Banking & Finance Special Paper III

C01: To familiarize the Banking Laws and Practice in correlation to the Banking System in India.

C02: To understand the legal aspects of Banking transactions and its implication as a Banker and as a customer.

C03: To familiarize the students with the Banking Laws and Practices in India.

C04: To make students capable of understanding and applying the legal and practical aspects of banking to help them technically sound in banking parlance.

Semester VI

Course: B. Com – 361: Business Regulatory Framework

C01: To develop general awareness of Business Law among the students.

C02: To understand the various statutes containing regulatory mechanism of business and its relevant provisions including different types of partnerships.

- C03: To have an understanding about the landmark cases/decisions having impact on business laws
- C04: To create awareness among the students about legal environment relating to the business activities and new ways dispute resolutions provided under Arbitration Act.
- C05: To acquaint the students on relevant developments in business laws to keep them updated.
- C06: To enhance capacity of learners to seek the career opportunity in corporate sector and as a business person.

Course: B. Com – 362: Advanced Accounting

- C01: To acquaint the student with knowledge about the legal provisions regarding preparation and presentation of final accounts of Co-operative Societies.
- C02: To empower to students about the branch accounting in simple.
- C03: 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.
- C04: To understand the procedure and methods of analysis of financial statements

Course: B. Com – 363: Indian & Global Economic Development

- C01; To develop ability of students to analyze economic development process of India.
- C02: To acquaint the students with the knowledge of recent trends in Human Development Index.
- C03: To acquaint students with the emerging issues in policies of India's foreign trade.
- C04: To update the students about international institutions and organizations.

Course: B. Com – 364: Auditing& Taxation

- C01: To understand the basic concepts of Income Tax Act, 1961 and create awareness of direct taxation among the students.
- C0: To understand the income tax rules and regulations and its provisions.
- C03: To have a comprehensive knowledge of calculation various types of income.
- C04: To know the recent changes made by the finance bill (Act) every year and its impact on taxation of person.
- C05: To acquaint the students on Income tax department portal (ITD), e-filing and e-services mechanism relating to Assessors.

Course: B. Com – 365 - e:Cost and Works Accounting II

- C01: To provide knowledge about the various methods of costing.
- C02: To understand the applications of different methods of costing in manufacturing and service industries.

C03: To enable students to prepare cost statements under different types of manufacturing industries and Service Industries

C04: To build the applicability of cost accounting standards in the method of costing.

Course: B. Com – 365 -b: Banking & Finance Special Paper II

C01: To familiarize students about various basic concepts of stock market.

C02: To analyse the types and process of stock trading.

C03: To enable the students to understand the functions and working of Non -Banking Financial Institutions in India

C04: To enable the students to acquire sound knowledge of Regulatory Bodies in India.

Course: B. Com – 366 - e: Cost and Works Accounting III

C01: To impart knowledge about Standard Costing and Variance Analysis

C02: To learn about pricing policy and its implementation.

C03: To know the related Cost Accounting Standards and Cost Management practices in specific sectors

C04: To provide a conceptual understanding of procedures and Provisions of Cost Audit.

Course: B. Com – 366 -b: Banking & Finance Special Paper III

C01: To familiarize students about concept and types cybercrimes in banking.

C02: To understand the aspects of paying and collecting banker.

C03: To analyse the banker and customers relationship.

C04: To enable the students to apply the legal and practical aspects of Bank advances.