

<b>Name of the programme</b>	<b>Bachelor of Commerce</b>
<b>Short Name of the programme</b>	<b>B.Com.</b>
<b>Code of the programme</b>	<b>BCM</b>

### PROGRAMME OUTCOMES - POS

Sl. No.	CO No:	Programme Outcomes
1	PO 1	understand the role of business and its implications on society
2	PO 2	understands the conceptual knowledge of accounting and acquires skills of maintaining accounts
3	PO 3	acquire entrepreneurial, legal and managerial skills
4	PO 4	identify the avenues of marketing and banking both traditional and modern
5	PO 5	develop the skills and techniques of communication to be successful in business and personal life
6	PO 6	improve competency to make eligible and employable in the job market
7	PO 7	recognize different value systems and ethics, understand the moral dimensions and accept responsibility

### PROGRAMME SPECIFIC OUTCOMES - PSOs

Sl. No.	CO No:	Programme Specific Outcomes
1	PSO 1	apply different concepts in starting and managing business and realize the social responsibilities, social realities and inculcate an essential value system
2	PSO 2	solve problems related to employer, employee, investors and consumers with legal protection
3	PSO 3	prepare financial statements of business using accounting principles, concepts, conventions and provisions
4	PSO 4	develop necessary professional knowledge and skills in finance and taxation
5	PSO 5	implement traditional and modern strategies and practices of Costing, banking, economics, marketing, management, auditing and taxation
6	PSO 6	practice different techniques of communication and apply it in business and profession
7	PSO 7	use mathematical and statistical tools in academics, business and research
8	PSO 8	develop competency in students to make them employable in the global market
9	PSO 9	develop the skills of students to equip themselves as successful entrepreneurs
10	PSO 10	enhance practical knowledge to prepare various accounts in order to meet the national requirements

### COURSE OUTCOMES - COs

#### Core Course

Sem ester	Course code	Course Title	CO No:	Course outcomes
			CO1	To understand the management concepts and to learn concepts in real life businesses.

1	BCM1B01	BUSINESS MANAGEMENT	CO2	To understand the concept of Managerial functions and realise the importance of Leadership and Management.
			CO3	To transform the business concept of an Individual firm from an indigenous perspective to a global perspective and realise the importance of business ethics in real life situation.
			CO4	To realise the growing importance of corporate social responsibility in the present era and examine how this concept help the business to fulfil its responsibilities towards society
			CO5	To transform the limited idea about management to a more comprehensive and holistic concept and understand about the most sophisticated concepts and techniques in Management in various countries.
	BCM1C01:	MANAGERIAL ECONOMICS	CO1	To understand the concept of macro and micro economics and its role in managerial decision making.
			CO2	To understand the concept of marginal utility theory and its role in managerial decision making.
			CO3	To understand the structure of different markets and its influence on business decision and to integrate this knowledge with business applications.
			CO4	To realise the concept of Indian economy in Business and the role played by government in regulating Indian economy.
			CO5	To gain a conceptual knowledge regarding India's foreign trade and the application of this knowledge in benefitting the opportunities available to a businesses.
2	BCM2B02:	FINANCIALACCOU NTING	CO1	. To develop skill in the preparation of accounts from Incomplete Records system.
			CO2	To Understand preparation of company accounts and the various concepts.
			CO3	To learn accounting for debt instruments like debentures.
			CO4	To know application of 'IFRS' and its compliance by various business entities
			CO5	To study the differences between 'AS' and 'Ind AS' and its corporate application.
	BCM2C02	MARKETING MANAGEMENT	CO1	To understand the core marketing concepts, consumer buying behaviour and the potential challenges and strategies adopted by various business organisations.
			CO2	2. To understand the concept of creating and capturing value in order to gain a competitive advantage.
			CO3	3. To understand the concept of marketing channels and the importance of adopting various techniques of marketing to withstand competition.

			CO4	4. To realise the importance of communicating value and the technique of reaching the minds of the customers.
			CO5	5. To understand about the latest trends in e-commerce and e-marketing.
3	BCM3BO3:	BUSINESS REGULATIONS	CO1	To impart basic knowledge of various business law in force.
			CO2	To understand in detail of Indian Contract Act and its application on business situations.
			CO3	To study Consumer Protection Act and grievance handling mechanism
			CO4	To Learn Sale of Goods Act 1930 and its application.
			CO5	To understand Limited Liability Partnership and its application of partnership business.
	BCM3BO4:	CORPORATE ACCOUNTING	CO1	To learn to account for redemption of pref. shares, bonus shares, right shares and buy back of shares.
			CO2	Construct the financial practices of banking companies and preparation of final accounts.
			CO3	Develop accounting practices of life insurance companies and drafting final accounts
			CO4	Demonstrate the preparation of consolidated financial statements of group companies.
			CO5	Develop important disclosure based accounting standards and interim financial reporting
	BCM3A12:	PROFESSIONAL BUSINESS SKILLS	CO1	To know professional and soft skills for business, business communication and documentation
			CO2	To measure the applications e –learning resources and its delivery in India.
			CO3	To learn data analysis, networking, artificial intelligence, ethical and legal considerations
			CO4	To realize IT and society, cyber ethics, cyber crimes, cyber laws and E-governance initiatives.
			CO5	To introduce digital marketing, types of digital marketing, social media and advertisements.
	BCM3A11:	BASIC NUMERICAL METHODS	CO1	Understand the basic concepts of theory of equations and quadratic formula.
			CO2	To learn matrices, types, use and its application on various business situation
			CO3	To impart knowledge on progressions and its applications.
			CO4	To learn various types of interest, growth rate and calculation of EMI on debt repayment
			CO5	To realize the concepts of descriptive statistics and its applications.
			CO1	To impart understandings on human resource management

	BCM3C03:	HUMAN RESOUC E MANAGEMENT	CO2	To equip the students with basic knowledge and skills required for the acquisition, development and retention of human resources.
			CO3	Develop the organizational practices of induction and organizational training practices
			CO4	Analyze the concept of performance appraisal and career planning.
			CO5	Understand the compensation management and grievance redressal practices in the organisation.
4	BCM4A13:	ENTREPRENEURSHI P DEVELOPMENT	CO1	To understand the basic concepts of entrepreneurship
			CO2	To learn the governmental support for entrepreneurs
			CO3	To study the importance of MSMEs and supports available.
			CO4	To give a glimpse of establishment and running of a business unit
			CO5	To give an idea of preparing a project report.
	BCM4A14:	BANKING AND INSURANCE	CO1	To provide a picture of the functions of banks and RBI
			CO2	To understand the features of negotiable instruments and its formalities
			CO3	To impart knowledge on modern banking facilities
			CO4	To give a general idea of insurance business in India
			CO5	To understand Life Insurance business in India and the role of IRDA.
	BCM4B05:	BCM4B05: COST ACCOUNTING	CO1	Intended to impart basic knowledge of cost accounting and the terms associated with it.
			CO2	It is designed to understand measures for materials control by Management.
			CO3	3. To familiarize with the Labour and overhead cost control measures by Management
			CO4	To learn the various methods of costing
			CO5	To give an overview of budgeting and standard costing tools and techniques.
	BCM4B06:	CORPORATE REGULATIONS	CO1	. To study the Indian Companies Act 2013 and various provisions contained in it.
			CO2	To learn the legal formalities in the formation of a company.
			CO3	To know the clauses related to Shares and its transfer.
			CO4	To seek the rights, duties and powers of directors and corporate governance.
			CO5	To Understand the methods of winding up of a company
			CO1	To provide a basic idea of quantitative techniques used in business

	BCM4C04:	QUANTITATIVE TECHNIQUES FOR BUSINESS	CO2	To study the correlation and regression techniques
			CO3	To learn probability theories
			CO4	To understand theoretical distributions prominently in use
			CO5	To learn linear programming methods.
5	BCM5B07:	ACCOUNTING FOR MANAGEMENT	CO1	To give an overview of Management Accounting
			CO2	To study the methods of analysing financial statements
			CO3	To learn Ratio analysis
			CO4	To learn Fund Flow and Cash Flow analysis
			CO5	To understand CVP analysis
	BCM5B08:	BUSINESS RESEARCH METHODS	CO1	To impart a general idea of research and types of research
			CO2	To study the fundamentals of research and measurement of reliability
			CO3	To learn scientific data collection process
			CO4	To understand scientific data processing techniques and testing of hypothesis
			CO5	To study drafting of a research report and matters to be kept in mind.
	BCM5B09:	INCOMETAX LAW AND ACCOUNTS	CO1	To learn taxation system in India, and to learn taxable income, exempted income, agricultural income, calculation of taxable income, residential status etc.
			CO2	To learn computation of taxable income under the head Salaries
			CO3	To understand taxation of income under the head House Property.
			CO4	To study calculation of taxable profits and gains of business or profession
			CO5	To seek provisions of taxing capital gains and other sources
	BCM5B10:	FINANCIAL MARKETS AND SERVICES	CO1	To study functions of financial markets and to evaluate feasibility of financial products
			CO2	Intended to learn various terms used in Indian money market, players in it and their roles
			CO3	This is envisaged to learn composition of Indian Capital Market and Players in the Indian Capital Market, features, intermediaries, constructing Indices-important indices in use
			CO4	It is planned to study the NBFCs in India, roles, Leasing, Factoring and its importance
			CO5	To learn regulatory mechanism in India to regulate the financial markets and services offered. It is also intended to learn the role of regulatory agencies like RBI and SEBI,
		CO1	To provide a general idea of financial management and time value of money	

	BCM5B11:	FINANCIAL MANAGEMENT	CO2	To impart knowledge on capital investment evaluation process
			CO3	To study calculation of individual and overall Cost of capital
			CO4	To Study dividend Policies
			CO5	To learn working capital management tools and techniques
6	BC6B12:	INCOME TAX & GST	CO1	To impart knowledge on the computation of total income and tax liability of individuals
			CO2	To make students aware of Income Tax authorities, their powers and functions
			CO3	To enable students to differentiate between Direct and Indirect tax and its structure.
			CO4	To study the registration procedures, cancellation, payment and e-filing under GST
			CO5	To develop understanding on penalty recovery, audit procedures and power of CAG
	BCM6B13:	AUDITING AND CORPORATE GOVERNANCE	CO1	To familiarise the basic principles, techniques and classification of audit.
			CO2	To study vouching, verification and valuation of assets and liabilities.
			CO3	To learn internal control by way of internal check and internal audit.
			CO4	To provide insight on the framework of corporate governance.
			CO5	To discuss common governance problems noticed in various corporate failures.
	BCM6B15:	FINANCIAL DERIVATIVES	CO1	To study the financial derivatives and instruments traded on derivatives market.
			CO2	To acquire knowledge on derivatives trading in India and its regulatory framework.
			CO3	. To understand the forward and future markets and their trading strategies
			CO4	To make students aware of Option trading, types of options and trading strategies
			CO5	To familiarize students with swaps and various types of swaps.
	BCM6B14:	FUNDAMENTALS OF INVESTMENT	CO1	To study investment awareness, investment management and calculation of return on investment
			CO2	To enable students to do valuation of fixed income securities and equity
			CO3	To learn approaches to security analysis, fundamental/technical analysis & theories thereof
			CO4	To understand the concept of portfolio, its diversification, models, Theories & portfolio return

			CO5	To provide knowledge on the measures for investor protection & grievance redressal.
<b>Open Course</b>				
5	BCM5D03	OPEN COURSE: BASIC ACCOUNTING	CO1	to enable the students to acquire the basic knowledge of Accounting Principles and Practice.
			CO2	help the students to equip themselves with the skill of preparing accounts, trial balance and the financial statements of sole trading concerns.