

B.COM. PROGRAM OUTCOMES

PO- 1: After completing three years Degree Course – Bachelor of Commerce (B.Com.) program, Learners will have a strong foundation in Commerce, Economics, Accounting, Quantitative Methods, and Human Resource Management.

PO- 2: Learners will acquire practical knowledge , training in professional skills and ethics to build competencies in the area of business and commerce.

PO- 3: Learners will develop their personalities along with commercial , communication , research , analytical and managerial skills required for workplaces and higher studies .

PO- 4: Learners will be able to relate to global challenges in trade , commerce and industry.

PO- 5: Learners will be trained in leadership skills and demonstrate social responsibilities with sensitivity towards environment and sustainability.

Program: Bachelor of Commerce
Year : Third Year
Semester V
Subject: Financial Accounting VII
Course Code: BCOMS501

Course Outcomes:

After completion of the course learners will be able to

No	Course outcomes	PO mapping
CO 1 (Remember)	identify & describe the regulatory framework in respect of Financial statements of a company under Companies Act 2013, Internal reconstruction, Cash flow statements (AS 3) , Buy back of securities and Accounting for investments (AS 13)	PO1, PO2,PO3,PO4
CO 2 (Understanding)	infer & explain the accounting aspects and disclosure/presentation requirements in respect of Financial statements of a company under Companies Act 2013, Internal reconstruction, Cash flow statements (AS 3) , Buy back of securities and Accounting for investments (AS 13)	PO1, PO2,PO3,PO4
CO 3 (Applying)	apply accounting rules/ practices and provisions of accounting standards to solve practical problems based on Financial statements of a company under Companies Act 2013, Internal reconstruction, Cash flow statements (AS 3) , Buy back of securities and Accounting for investments (AS 13)	PO1, PO2,PO3,PO4
CO 4 (Analyzing)	analyze and select appropriate accounting treatment and practices to solve practical problems based on Financial statements of a company under Companies Act 2013, Internal reconstruction, Cash flow statements (AS 3) , Buy back of securities and Accounting for investments (AS 13)	PO1, PO2,PO3,PO4
CO 5 (Evaluating)	evaluate and summarize financial information in respect of compilation of Financial statements etc of a company under Companies Act 2013, Internal reconstruction, Cash flow statements (AS 3) , Buy back of securities and Accounting for investments (AS 13)	PO1, PO2,PO3,PO4
CO 6 (Create)	Compile Financial statements and Cash flow statements of a company under Companies Act 2013 and other applicable regulations	PO1, PO2,PO3,PO4

Program: Bachelor of Commerce
Year : Third Year
Semester V
Subject: Financial Accounting and Auditing -VIII
Course Code: BCOMS502

Course Outcomes:
 After completion of the course learners will be able to

No	Course outcomes	PO mapping
CO 1 (Remember)	describe the scope , advantages and need of cost accounting and also memorize the various methods used for computing stock ledger statements, total earnings of workers, absorption of overheads and cost sheet.	PO1, , PO2, PO3
CO 2 (Understanding)	interpret the methods of preparing stock ledger accounts, computing the economic order quantity , various stock order levels earnings of workers, primary and secondary absorption of overheads.	PO1, , PO2, PO3
CO 3 (Applying)	compute the economic order quantity, various stock order levels, total earnings of workers under various methods of computing wages and incentives, department wise absorption statement and prepare cost sheet and its reconciliation with the financial records.	PO1, , PO2, PO3
CO 4 (Analyzing)	classify the cost items in order to prepare the cost sheet and identify the treatment of various items of reconciliation between cost and accounting records.	PO1, , PO2, PO3
CO 5 (Evaluating)	summarize and reconcile statement between cost accounting records and financial statements of an entity.	PO1, , PO2, PO3
CO 6 (Create)	prepare the cost sheet considering various aspects of classification of costs	PO1, , PO2, PO3

Program: Bachelor of Commerce
Year : Third Year
Semester V
Subject: Business Economics V
Course Code : BCOMS503

Course Outcomes:
After completion of the course learners will be able to

No	Course outcomes	PO mapping
CO 1 (Remember)	identify different policy measures of the Government in all three sectors of the economy.	PO1
CO 2 (Understanding)	interpret and express different policy measures of the economy as a whole.	PO1, PO2, PO3
CO 3 (Applying)	relate policy measures with the growth initiatives and the Millennium Development Goals	PO1, PO2, PO3, PO4, PO5
CO 4 (Analyzing)	analyse the problems involved in each sector.	PO1, PO2, PO3, PO4
CO 5 (Evaluating)	evaluate and measure the problems involved and possible solutions in each sector	PO1, PO3, PO4, PO5
CO 6 (Create)	integrate issues and policies to study growth and sustainability.	PO3, PO4, PO5

Program: Bachelor of Commerce
Year : Third Year
Semester V
Subject: Commerce V
Course Code : BCOMS504

Course Outcomes:
After completion of the course learners will be able to

No	Course Outcomes	PO Mapping
CO 1 (Remember)	identify and define marketing concepts and the latest marketing strategies.	PO 1, PO 2, PO 3, PO 4
CO 2 (Understanding)	explain basic concepts of MIS, CRM, consumer behaviour, and bases of market segmentation	PO 1, PO 2, PO 3, PO 4
CO 3 (Applying)	apply various marketing mix concepts and develop and position a product or service	PO 1, PO 2, PO 3, PO 4
CO 4 (Analyzing)	differentiate the concepts of physical distribution and analyze the concepts of supply chain management	PO 1, PO 2, PO 3, PO 4
CO 5 (Evaluating)	evaluate and summarize the concepts of marketing ethics and competitive strategies of marketers.	PO 1, PO 2, PO 3, PO 4
CO 6 (Create)	to generalize the concepts of green marketing, rural marketing, social marketing, and other trends in marketing	PO 1, PO 2, PO 3, PO4, PO5

Program: Bachelor of Commerce
Year: Third Year
Semester V
Subject: Direct and Indirect Taxation I
Course Code: BCOMS505

Course Outcomes:

After completion of the course learners will be able to

No	Course outcomes	PO mapping
CO 1 (Remember)	define the technical terms and basic definitions related to direct taxation and describe the provisions of the Income Tax Act, 1961 relating to residential status , scope of income and various heads of income.	PO1, , PO2, PO3
CO 2 (Understanding)	interpret the provisions of the Income Tax Act, 1961 relating to determination of residential status , scope of total income, income from salaries, house property, business and profession, capital gains and income from other sources.	PO1, , PO2, PO3
CO 3 (Applying)	Calculate the income from salaries, house property, business / profession, capital gains and income from other sources and compute the various benefits / deductions under Chap VI-A of the Income Tax Act, 1961 to compute the net taxable income of an individual assessee.	PO1, , PO2, PO3
CO 4 (Analysing)	analyze the residential status of an assessee in order to determine the scope of total income and categorize income of an individual assessee under various heads	PO1, , PO2, PO3
CO 5 (Evaluating)	evaluate the income of an individual assessee thereby evaluating the maximum benefits that can be availed under the Income Tax Act, 1961.	PO1, , PO2, PO3
CO 6 (Create)	Design a tax plan to avail maximum benefits / deductions for assessee.	PO1, , PO2, PO3

Program: Bachelor of Commerce
Year : Third Year
Semester V & VI
Subject: Export Marketing I & II
Course Code : BCOMS506 & BCOMS606

Course Outcomes:
 After completion of the course learners will be able to

No.	Course Outcomes	PO Mapping
CO 1- Remember	identify and define the basics of exports and their contribution to economic development, various aspects of product planning like branding, labelling, marking, packaging, and pricing strategies in export marketing	PO 1, PO 2, PO 3, PO 4
CO 2- Understanding	explain and summarize the various trading blocs in operation, the distribution channels, and the components of logistics in export marketing	PO 1, PO 2, PO 3, PO 4
CO 3- Applying	relate to the need for the market selection process, and various sales promotion techniques used in export marketing	PO 1, PO 2, PO 3, PO 4
CO 4- Analysing	analyze the implications of foreign trade policies, the benefits of status holders and towns of excellence, and differentiate and distinguish between different methods of payment, pre-shipment finance	PO 1, PO 2, PO 3, PO 4
CO 5- Evaluate	appraise the various incentives offered for promoting exports and the procedural aspects involved in the process and the assistance rendered by commercial banks, EXIM, and SIDBI in promoting exports	PO 1, PO 2, PO 3, PO 4
CO 6- Create	generalize various schemes in export marketing and write the role of important documents like the bill of lading, commercial invoice, and consular invoice in the process of exports	PO 1, PO 2, PO 3, PO 4

Program: Bachelor of Commerce
Year: Third Year
Semester V & VI
Subject: Psychology of Human Behaviour at Work
Course Code: BCOMS507 & BCOMS607

Course Outcomes:
 After completion of the course learners will be able to,

No	Course outcomes	PO mapping
CO 1 (Remember)	identify and describe managerial skills, roles and functions	PO1, PO2, PO3
CO 2 (Understanding)	summarise the interdisciplinary nature of organisational behaviour and the challenges of managers	PO1, PO3
CO 3 (Applying)	apply the emotional regulation strategies, negotiation skills, stress management strategies in their personal and professional lives	PO1, PO2 PO3, PO4
CO 4 (Analyzing)	distinguish between the types of job attitudes and work teams	PO1, PO2, PO3, PO4
CO 5 (Evaluating)	evaluate critically the various motivation theories.	PO1, PO2, PO3
CO 6 (Create)	design a basic module on leadership training	PO1, PO2, PO3, PO5

Program: Bachelor of Commerce

Year : Third Year

Semester V

Subject: Computer Systems and Applications

Course Code : BCOMS508

Course Outcomes:

After completion of the course learners will be able to

No	Course Outcomes	PO Mapping
CO 1 (Remember)	familiarize with the concepts of Data Communication, Networking and Internet , Database and Word processing	PO 1, PO 2
CO 2 (Understanding)	understand the concepts of Data Communication, Networking and Internet and demonstrate Database Management and Word processing	PO 1, PO 2
CO 3 (Applying)	modify databases and tables and retrieve the desired data from them.	PO 1, PO 2, PO3
CO 4 (Analyzing)	analyse databases and tables.	PO 1, PO 2, PO 3
CO 5 (Evaluating)	compare ,link and sort tables.	PO 1, PO 2, PO 3
CO 6 (Creating)	create databases , tables and Word documents.	PO 1, PO 2, PO 3

Program: Bachelor of Commerce
Year : Third Year
Semester VI
Subject: Financial Accounting -IX
Course Code: BCOMS601

Course Outcomes:

After completion of the course learners will be able to

No	Course outcomes	PO mapping
CO 1 (Remember)	identify & describe the regulatory framework in respect of Amalgamation of companies (AS 14),Accounting for Transactions in foreign currency (AS 11), Liquidation accounts, Redemption of preference shares and Underwriting of securities	PO1, PO2,PO3,PO4
CO 2 (Understanding)	infer & explain the accounting aspects in respect of Amalgamation of companies (AS 14),Accounting for Transactions in foreign currency (AS 11), Liquidation accounts, Redemption of preference shares and Underwriting of securities	PO1, PO2,PO3,PO4
CO 3 (Applying)	apply accounting rules and practices to solve practical problems based on Amalgamation of companies (AS 14),Accounting for Transactions in foreign currency (AS 11), Liquidation accounts, Redemption of preference shares and Underwriting of securities	PO1, PO2,PO3,PO4
CO 4 (Analyzing)	analyze and select appropriate accounting treatment and practices in respect of Amalgamation of companies (AS 14),Accounting for Transactions in foreign currency (AS 11), Liquidation accounts, Redemption of preference shares and Underwriting of securities	PO1, PO2,PO3,PO4
CO 5 (Evaluating)	evaluate and summarize financial information in respect of Amalgamation of companies (AS 14),Accounting for Transactions in foreign currency (AS 11), Liquidation accounts, Redemption of preference shares and Underwriting of securities	PO1, PO2,PO3,PO4
CO 6 (Create)	Prepare and compile financial statements including statements on liquidation of company under Companies Act 2013	PO1, PO2,PO3,PO4

Program: Bachelor of Commerce
Year : Third Year
Semester VI
Subject: Financial Accounting and Auditing -X
Course Code: BCOMS602

Course Outcomes:

After completion of the course learners will be able to

No	Course outcomes	PO mapping
CO1 (Remember)	enumerate the methods to prepare cost control accounts, contract accounts, process accounts and marginal cost statement.	PO1, PO2, PO3
CO2 (Understanding)	understand the techniques to prepare cost control accounts, contract accounts, process accounts , marginal cost statement and also various emerging concepts in cost accounting and its implications on industry.	PO1, PO2, PO3
CO3 (Applying)	prepare cost control accounts, contract accounts, process accounts and marginal cost statement.	PO1, PO2, PO3
CO4 (Analysing)	analyse the cost control accounts, contract accounts, process accounts , marginal cost statements and point out the variances in material and labour cost under standard costing.	PO1, PO2, PO3
CO5 (Evaluating)	calculate material and labour variances under standard costing.	PO1, PO2, PO3
CO 6 (Creating)	Compile various cost control accounts and formulate statements for decision making.	PO1, PO2, PO3, PO4

Program: Bachelor of Commerce
Year : Third Year
Semester VI
Subject: Business Economics VI
Course Code : BCOMS603

Course Outcomes:

After completion of the course learners will be able to

No	Course outcomes	PO mapping
CO 1 (Remember)	describe different theories involved in international trade, the Balance of Payment Account structure and economic integration.	PO1
CO 2 (Understanding)	interpret and explain the international trade theories, terms of trade, foreign exchange determination, BoP accounts.	PO1, PO2, PO3
CO 3 (Applying)	calculate the gains from trade, terms of trade and the foreign exchange rate.	PO1, PO2, PO3, PO4
CO 4 (Analyzing)	analyse the gains from trade and the importance of economic integration.	PO1, PO2, PO3, PO4
CO 5 (Evaluating)	evaluate the gains from trade, the impact of tariff rates on trade and the effect of domestic financial policy on exchange rate.	PO1, PO2, PO3, PO4, PO5
CO 6 (Create)	combine the knowledge of international trade and international markets for personal, professional and economic growth.	PO1, PO4, PO5

Program: Bachelor of Commerce

Year : Third Year

Semester VI

Subject: Commerce VI

Course Code : BCOMS604

Course Outcomes:

After completion of the course learners will be able to

No.	Course Outcomes	PO Mapping
CO 1- Remember	identify and define the basic concepts of human resource management, human resource planning and recruitment	PO 1, PO 2, PO 3, PO 4
CO 2- Understanding	explain basic concepts of human resource development, performance appraisal and career planning	PO 1, PO 2, PO 3, PO 4
CO 3- Applying	apply the basic different theories in human relations, employee morale, and employee grievances.	PO 1, PO 2, PO 3, PO 4
CO 4- Analysing	differentiate and distinguish between leadership and motivation concepts	PO 1, PO 2, PO 3, PO 4
CO 5- Evaluate	evaluate the trends in human resource	PO 1, PO 2, PO 3, PO 4
CO 6- Create	generalize the changing environment in human resource	PO 1, PO 2, PO 3, PO 4

Program: Bachelor of Commerce
Year: Third Year
Semester VI
Subject: Direct and Indirect Taxation II
Course Code: BCOMS605

Course Outcomes:

After completion of the course learners will be able to,

No	Course outcomes	PO mapping
CO 1 (Remember)	define the various terms and enumerate the provisions related to Goods and Services Tax (GST).	PO1, PO2, PO3
CO 2 (Understanding)	interpret the provisions related to scope of supply time of supply, place of supply ,value of supply, input tax credit and exemptions under the GST law.	PO1, PO2, PO3
CO 3 (Applying)	apply the provisions of the GST law to determine the scope, time , place and value of supply and also identify the persons liable to registration and compute the GST payable after considering the provisions of input tax credit.	PO1, PO2, PO3
CO 4 (Analysing)	analyse whether an assessee is required to obtain registration under the GST law and calculate the time, place and value of supply in order to determine the GST payable by an assessee	PO1, PO2, PO3
CO 5 (Evaluating)	assess the GST payable by a supplier under the GST law after taking into consideration the various provisions mentioned in the GST law	PO1, PO2, PO3
CO 6 (Create)	prepare the documentation like tax invoices, credit notes , debit notes and electronic way bill prescribed under the GST law and also prepare and file returns required under the GST law.	PO1, PO2, PO3

Program: Bachelor of Commerce
Year : Third Year
Semester VI
Subject: Computer Systems and Applications
Course Code : BCOMS608

Course Outcomes:

After completion of the course learners will be able to

No	Course Outcomes	PO Mapping
CO 1 (Remember)	familiarize the concepts , Features , Types , Uses and Limitations of E Commerce	PO 1
CO 2 (Understanding)	understand Business Models in E Commerce ,use of Spreadsheet in data management and Visual Basic Environment	PO 1, PO 2
CO 3 (Applying)	apply various functions and data analysis tools in MS Excel and Visual Basic controls	PO 1, PO 2, PO3
CO 4 (Analyzing)	categorize and analyse Excel Spread sheets.	PO 1, PO 2, PO 3
CO 5 (Evaluating)	compare and link Excel Spread sheets using various functions and data analysis tools	PO 1, PO 2, PO 3
CO 6 (Creating)	create Excel spreadsheets and VB Projects as required	PO 1, PO 2, PO 3