

## **Bachelor of Commerce**

### **B.Com**

#### ***Program Outcome (PO)***

**On successful completion of Bachelor of Commerce programme, students will be able to**

- PO 1. Understand and critically evaluate the various forms of business organisations
- PO 2. Use appropriate media to communicate effectively in all business situations
- PO 3. Apply the various concepts of Marketing, Finance, Human Resource and Accounting  
in real time business environment
- PO 4. Use technology / e –resources in all functions of a business
- PO 5. Find solutions to problems through analysis of facts and application of knowledge
- PO 6. Display decision making skills at personal and corporate levels
- PO 7. Display competencies for self-directed and continuous learning
- PO8: Establish entrepreneurial ventures thereby creating employment opportunities
- PO 8. Understand the relevance of ethics and values in every aspect of business
- PO 9: Demonstrate attitudes and skills for providing valuable service to the nation

## ***Program Specific Outcome***

**On Successful completion of B.Com, students will be able to:**

### ***A. Accounting & Taxation***

- PSO 1. Prepare statement of accounts, analyse statements and report to management on the financial performance of the organization
- PSO 2. Prepare cost sheets, set standards, understand cost centers and advise on cost control
- PSO 3. Understand accounting standards, application of accounting standards in preparation of accounts and annual reports.
- PSO 4. Understand the process of auditing and the role of an auditor in ethical accounting
- PSO 5. Prepare and file income tax returns, understand the relevance of tax exemptions towards tax planning (individuals only)
- PSO 6. Computation of GST and income tax using the relevant provisions.

### ***B. Finance & Banking:***

- PSO 1. Understand the role of financial institutions, financial markets, financial instruments and financial services.
- PSO 2. Identify the different avenues for investment available to individuals
- PSO 3. Recognize the differences between the various mutual fund schemes and provide advice on selection of an appropriate scheme
- PSO 4. Understand the functioning of banks, procedure for opening of bank accounts and application for loans
- PSO 5. Analyse the different types of risks faced by banks with specific focus on NPAs and their impact on the financial performance of banks

## ***Course Outcome***

**On Successful completion of B.Com, students will be able to:**

### ***1.3 Financial Accounting – I***

- CO 1. Prepare Bank Reconciliation Statement of a Sole trading concern.
- CO 2. Draft a Hire Purchase Agreement and calculate Interest on amount due.
- CO 3. Prepare Departmental Accounts of a company after the data collection.
- CO 4. Understand the concept of bills of exchange, discounting and dishonour of bills.

### ***1.4 Company Law and Secretarial Practice***

- CO 1. Prepare Agenda of a meeting and Minutes of Meeting
- CO 2. Discuss the annual report of a company.
- CO 3. List the CSR activities of a few companies.
- CO 4. Understand the role of a Company Secretary.

### ***1.5 Marketing Management***

- CO 1. Identify core concepts of marketing.
- CO 2. Identify the role of advertising and sales promotion in marketing a product.
- CO 3. Identify marketing mix strategies of a business.
- CO 4. Apply knowledge on current trends and practices in marketing product.

### ***1.6 Business Organisation and Management***

- CO 1. Make presentations of types of business organization
- CO 2. Prepare an Organisation structure and analyse the suitability of different structure to different organisations.
- CO 3. Understand different styles of leadership
- CO 4. Analyze cases on individual behaviour, attitude and communication

### ***1.7 Methods and Techniques for Business Decisions***

- CO 1. Ability to calculate of EMI
- CO 2. Application of matrix in business problems
- CO 3. Application of mathematics in the commercial situations

CO.4. Understanding of basics concepts in mathematics

### ***1.8 Business Economics***

CO 1. Apply the concept of price elasticity to real-time business scenarios

CO 2. Present a diagram showing business cycles

CO 3. Present the balance of payment chart of India for the latest year

CO.4. Understand the concept of demand for a product

## **Semester II**

### ***2.3 Financial Accounting – II***

CO 1. Prepare branch accounts with imaginary figures

CO 2. Prepare Consignment Accounts with imaginary figures

CO 3. Prepare Joint Venture Accounts with imaginary figures

### ***2.4 Quantitative Analysis for Business Decisions – I***

CO 1. Prepare a questionnaire and collect data on demographic profile of a sample

CO 2. Tabulation of demography of customers visiting a store.

CO 3. Use of appropriate diagrams for presentation of data

CO 4. Application of suitable measures of central tendency and dispersion to analyse and interpret data.

### ***2.5 Indian Financial System***

CO 1. Presentation on types of banks in India

CO 2. Identify products & services offered by banks

CO 3. Prepare a list of instruments in financial market

Co 4. Identify the regulatory institutions in India

### ***2.6 Human Resources Management***

CO 1. Describe the process of recruitment and selection

CO 2. Collect information and make presentation on training methods adopted in an organization

CO 3. Collect information and make presentation regarding safety measures adopted in an organization

CO 4. Relate the theories of motivation to incentive schemes / promotion in an organisation

### ***2.7 Personality Development***

CO 1. Develop good communication, inter-personal and decision making skills

CO 2. Identify leadership skills of business leaders

CO 3. Identify stress and causes of stress

CO 4. Understanding the importance of career choice

## **Semester III**

### ***3.3 Corporate Accounting – I***

CO 1. Fill the share application form of a Public Limited Company.

CO 2. Collect annual report of a Company and list out its assets and Liabilities.

CO 3. Collection of latest final accounts of a company and find out the intrinsic value of shares

CO 4. Collect the annual reports of company and calculate the value of goodwill under different methods.

### ***3.4 Quantitative Analysis for Business Decisions – II***

CO 1. Collect the turnover of a company and extrapolate the sales of using Binomial Expansion method.

CO 2. Collect data, tabulate data, frame a Null Hypothesis and draw inferences using Test of Significance

CO 3. Understand the concept of consumer price index and its application

CO 4. Understand the concept of Hypothesis and the types

### ***3.5 Stock and Commodities Market***

CO 1. Understand functioning of a stock exchange

CO 2. Understand the process of online trading of shares and debentures.

CO 3. Prepare the list of commodities traded on commodity market on MCX and NCDEX

CO 4. Interpret the indices in the stock market.

### ***3.6 Financial Management***

- CO 1. Evaluate the NPV of an investment made in any one capital project with imaginary figures for 5 years.
- CO 2. Analyse Capital structure of a company from an Annual Report
- CO 3. Prepare an estimate of working capital requirements with imaginary figures
- CO 4. Calculate the future value of a fixed deposit given the interest rate and period of deposit

### ***3.7 Indian Banking Operations***

- CO 1. Collect and fill account opening form of SB A/c or Current A/c
- CO 2. Collect and fill pay in slip of SB A/c or Current A/c
- CO 3. List various customer services offered by banks.
- CO 4. List the new age banking products

## **Semester IV**

### ***4.3 Corporate Accounting – II***

- CO 1. List the legal provisions in respect of redemption of preference shares.
- CO 2. Calculation of Purchase consideration with imaginary figures.
- CO 3. Collect and present any five cases of amalgamation in the nature of merger or acquisition of Joint Stock Companies.
- CO 4. List the legal provisions in respect of internal reconstruction.

### ***4.4 Cost Accounting***

- CO 1. Identification of elements of cost in services sector by visiting an organization
- CO 2. Make cost estimation for the making of a proposed product.
- CO 3. Collection and Classification of overheads in an organization on the basis of functions.
- CO 4. Prepare a reconciliation statement with imaginary figures

### ***4.5 Financial Services – I***

- CO 1. Prepare a report on schemes of any two mutual fund companies.
- CO 2. Prepare a chart on different types of consumer finance offered.
- CO 3. Prepare a list of services offered by venture capital firms.

CO 4. Prepare a list of insurance types offered in India

#### **4.6 Auditing**

CO 1. Collect the information about types of audit conducted in any one organization

CO 2. Visit an audit firm; write about the procedure followed by them in auditing the books of accounts of a firm.

CO 3. Draft an audit program

CO 4. Draft an audit report

#### **4.7 International Business**

CO 1. List and make presentation of any five MNCs and TNCs

CO 2. Prepare a chart on companies and their modes of entry

CO 3. Discussion on India and WTO

CO 4. Understand the different modes of entry in international market

## **Semester V**

#### **5.1 Income Tax – I**

CO 1. Prepare table of rates of tax based on slabs

CO 2. Calculation of taxable income and tax payable (individuals only)

CO 3. Filing of IT returns of individuals.

CO 4. Prepare list of enclosures for IT returns.

#### **5.2 Business Law**

CO 1. Draft a 'rent agreement' incorporating all the essential features of a valid agreement.

CO 2. Draft agreement to repay a loan borrowed from a bank on installment basis.

CO 3. Draft a complaint against 'unfair trade practice' adapted by a businessman, to the consumer forum.

CO 4. Information of cyber protection.

### ***5.3 Management Accounting***

- CO 1. Collection of financial statements of any one organization for two years and preparing comparative statements
- CO 2. Collection of financial statements of any two organization for two years and prepare a common Size Statements
- CO 3. Calculation of Accounting Ratios and their interpretation
- CO 4. Draft a report on any financial crisis in an organization.

### ***5.4 Advanced Financial Accounting***

- CO 1. Understand the various concepts in advanced financial accounting
- CO 2. Prepare different schedules with reference to final accounts of Banking Companies
- CO 3. Prepare financial statement of Life Insurance Company
- CO 4. Prepare financial statement of General Insurance Company

### ***5.5 Business Taxation***

- CO 1. Collect financial statement of a firm and compute the taxable income
- CO 2. Prepare the challan for payment of tax under existing laws on goods not covered under GST.
- CO 3. Prepare a flow chart of GST Suvidha Provider (GST).
- CO 4. Prepare chart showing rates of GST.

### ***5.6 Costing Methods***

- CO 1. Understand all the concepts in costing
- CO 2. List the industries located in your area and methods of costing adopted by them
- CO 3. Preparation of Imaginary composite job cost statement
- CO 4. Preparation of activity based cost statement

### ***5.4 Advanced Financial Management***

- CO 1. Examine the various sources of Business Finance and interpret the various aspects of debt-equity ratio
- CO 2. Illustrate the principles underlying the Valuation of Business and financial assets including the impact of cost of capital on the value of Business.
- CO 3. Examine the risks and the main techniques employed in the assessment of such risk



CO 4. List the mergers in the past 5 years and examine the modalities of merger with emphasis on share exchange ratio

### ***5.5 Financial Services – II***

CO 1. Prepare an interview schedule and interview an official regarding the services provided by the financial institution.

CO 2. Meet a SHG and submit a report.

CO 3. Understand the ratings of instruments

CO 4. Interpret the ratings by rating agencies

### ***5.6 Banking Law***

CO 1. Discussion on bank scams and frauds

CO 2. Understand the risk related to Basel I, II & III

CO 3. Collect information and make regarding various e-banking services offered by the banks

CO 4. Collect information about the services offered by NPCI

## **Semester VI**

### ***6.1 Income Tax – II***

CO 1. E-Filing of Income Tax returns

CO 2. Understand the procedure for set-off and carry-forward of losses (Individuals only)

CO 3. Application of the provisions of clubbing of income

CO 4. Understanding of different types of assessment

### ***6.2 Business Ethics***

CO 1. Make presentation on scams in Finance and Technology.

CO 2. Understanding of cross cultural issues in an organisation.

CO 3. Make presentation on CSR practices of companies (sector wise).

CO 4. Identify and discuss issues involved in Corporate Governance.

### ***6.3 Entrepreneurship Development***

CO 1. List the various financial schemes available to an entrepreneur to start a business.

CO 2. Prepare a Project report to start a SSI Unit.

CO 3. Prepare a business plan.

CO 4. Discuss the success stories of Entrepreneurs .

### ***6.4 Cost Management***

CO 1. Understanding of concepts in cost management.

CO2. Prepare income statement using absorption costing and marginal costing technique.

CO 3. Preparation of Sales Budget with Imaginary Figures.

CO 4. Collect information regarding manufacturing units using standard costing.

### ***6.5 Indian Accounting Standards***

CO 1. Understanding the concept of Indian Accounting Standard.

CO 2. Selection of company and identify the applicability of these standards in the selected Companies.

CO 3. An in-depth information of the accounting and disclosure requirement.

CO 4. Understanding of the IFRS framework in comparison with the Indian financial reporting requirements (Indian GAAP).

### ***6.6 Corporate Tax Planning***

CO 1. Understand the concepts in corporate tax planning .

CO 2. Identify a company and discuss the tax planning aspects .

CO 3. Describe how the provisions in the corporate tax laws can be used for tax planning.

Co 4. Understanding the tax planning need for restructuring.

### ***6.4 Insurance Services***

CO 1. Calculation of policy premium with imaginary figures.

CO 2. Calculation of fair claims with imaginary figures.

CO 3. Prepare of list occupational hazards under life insurance.

CO 4. Understanding on the concepts in insurance.

### ***6.5 Investment Management***

CO 1. Understanding the concept of investment, speculation, risk and reward.

CO 2. Collect financial statement of a company (Five Years) and carryout fundamental analysis.

CO 3. Collect and make presentation on technical analysis of select securities (Charting).

CO 4. Collect information on different investment avenues.

### ***6.6 Bank Management***

CO 1. Make a presentation on of scheduled banks and discuss the innovative services of any five scheduled banks.

CO 2. Collect Bank Financial Statement and discussion of profitability.

CO 3. Collect SWOC of any one bank

CO 4. Collect information regarding the customer relationship management approaches in any five scheduled banks.

