

B.COM [REGULAR]

PROGRAM OUTCOME

B.com SEP course outcome aims to equip students with practical skills in Accounting, Taxation, Finance and IT, fostering employability entrepreneurship and ethical business management.

Key outcomes include developing analytical skills for capital/commodity markets and preparing students for professional roles, including roles in banking and corporate sector.

Key Program outcomes

- 1.Skill Development
2. Technical Proficiency
- 3.Entrepreneurship
- 4.Professionalism and Ethics
- 5.Analytical Abilities

Key Focus Area

- 1.Career preparation
- 2.Higher Education
- 3.Core Competencies
- 4.Practical Application
- 5.Continuous learning
- 6.Specialisation

B.COM[REGULAR] COURSE OUTCOME

I SEMESTER

SUBJECT: FINANCIAL ACCOUNTING

CO1: Understand the fundamental principles and concept of accounting

CO2: Demonstrate Proficiency in applying revenue recognition principles to transactions involving the sales of goods for approval or return

CO3: Proficient apply diverse methods to record and reconcile consignment transactions.

CO4: Accurately record, manage, and report royalty transactions, ensuring compliance with contractual agreements and financial regulations.

CO5: Accurately calculate and document fire insurance claims, ensuring compliance with policy terms and facilitating efficient claim settlement.

SUBJECT: CORPORATE LAW

CO1: Provide insight about the complete company's Act to the students .

CO2: It helps in understanding the formation of a company with all required rules and regulations.

CO3: Thows light on the various positions in any company, the duties and responsibilities of those positions, would motivate the students in understanding the roles of various positions.

CO4: It provides complete detail about the various activities and decision making concept in companies in the present scenario

CO5: To understand the various concept of raising capital and managing the same

SUBJECT: MODERN MARKETING

CO1: Understand the meaning and concept of marketing in the present scenario of competitive world

CO2: Understand the evolution and growth of business with an approach to understand the value based business activity

CO3: Students learn about the product planning and pricing based on various aspects in the market.

CO4: Possess the knowledge and skills to develop comprehensive and integrated marketing strategies that leverage emerging trends in marketing.

CO5: Enhances the knowledge and skills the new trends in markets, advertising and tec based approach in reaching consumer.

SUBJECT: QUANTITATIVE ANALYSIS FOR BUSINESS DECISION

CO1: After successful completion of the course students will be able to summarize and analyze statistical data to solve practical business related problems.

CO2: Students will be able to interpret the relevance of statistical findings for business problems solving and decision making.

CO3: Developing critical thinking skills to select and apply the appropriate measures of central tendency based on the nature and distribution of data, ensuring accurate interpretation and decision making.

CO4: Ability to apply correlation and regression analysis to various business problem.

CO5: Effectively communicating time series analysis findings and forecasting results to stakeholders, including non technical audiences, to support strategic planning and decision making in business contexts.

II SEMESTER

SUBJECT: ADVANCED FINANCIAL ACCOUNTING

CO1: Understand the concept and regulatory framework of LLPs

CO2: Acquire essential skills and knowledge needed for proficiently handling joint venture accounting in various business contexts.

CO3: prepare and reconcile branch accounts

CO4: Comprehend and apply accounting principles for foreign branches.

CO5: Master the preparation and consolidation of departmental accounts.

SUBJECT: BANKING OPERATION

CO1: Explain the historical evolution and structural framework of the Indian banking system and identify the role of RBI

CO2: Differentiate between various classifications of banks and interpret their specific functions in the financial system.

CO3: Demonstrate knowledge of different banking products and services including savings instruments, loans, and advances.

CO4: Analyze negotiable instruments and various types of endorsements used in banking operations.

CO5: Evaluate the emergence of e-banking technologies and recognize security,ethical, and fraud-related issues in digital banking services.

SUBJECT:HUMAN RESOURCE MANAGEMENT

CO1: Explain core HRM functions using real-world examples

CO2: Demonstrate understanding of recruitment and selection processes

CO3: Describe modern training and performance appraisal methods

CO4: Analyze contemporary HR trends like work-from-home policies

CO5: Discuss legal and ethical aspects of HR practices

SUBJECT:QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

CO:1 Students will be able to measure and interpret the degree of relationship between two variables using correlation coefficients.

CO:2 Students will be able to develop and apply regression models to predict the value of one variable based on another

CO:3 Students will be able to construct and interpret various types of index numbers to analyze economic and price-level changes over time.

CO:4 Students will be able to estimate missing or future values in a data series using appropriate interpolation and extrapolation techniques.

CO:5 Students will be able to apply fundamental probability rules to assess uncertainty and make informed decisions in real-life situations.

SUBJECT:COMPUTER ACCOUNTING WITH TALLY PRIME

CO:1 Understand the basic concepts of computerized accounting

CO:2 Understanding payroll accounting through the usage of excel worksheet.

CO:3 Setting up new company profiles, configuring financial years, and managing multiple company data within Tally Prime.

CO:4 Entering various types of transactions such as sales, purchases, receipts, payments,journal entries, etc., accurately into Tally Prime

CO:5 Understanding how to configure and manage GST (Goods and Services Tax) compliance within Tally Prime for businesses operating in regions where GST is applicable.

III SEMESTER

SUBJECT:CORPORATE ACCOUNTING

CO1: Understand the regulatory framework and accounting procedures related to the issue and buyback of shares.

CO2 :Understand and apply the concept of underwriting of shares, including the calculation of liability of underwriters.

CO3: Evaluate the intrinsic and market value of shares using different valuation methods.

CO4 :Understand the concept of Profit prior to incorporation and its importance incorporate accounting.

CO5: Prepare company final accounts as per the latest accounting standards and statutory requirements.

SUBJECT:FINANCIAL MANAGEMENT

CO1 :Understand the fundamental concepts and functions of financial management, as well as various sources of finance.

CO2: Apply the concepts of the time value of money to calculate the future and present values of cash flows.

CO3:Analyse capital structure decisions using EBIT-EPS analysis and leverage concepts, and assess the impact of operating and financial leverage on a firm's profitability.

CO4: Evaluate investment opportunities using capital budgeting techniques, including-both traditional and discounted cash flow methods.

CO5: Understand and apply various dividend theories and models, such as Walter's-model, Gordon's Model, and the Miller-Modigliani Hypothesis, to analyse and-make informed decisions regarding a firm's dividend policy.

SUBJECT:FUNDAMENTALS OF COSTING

CO1: Explain cost accounting basics and prepare cost sheets, tenders, and quotations.

CO.2 Use inventory control techniques, set stock levels, calculate EOQ, and apply material pricing methods.

CO3: Calculate labor costs, manage payroll, overtime, and incentive schemes.

CO4: Allocate and control overhead costs using methods like machine hour rate.

CO5: Apply job and batch costing to estimate and analyze manufacturing costs.

SUBJECT: DIGITAL ENTREPRENEURSHIP

- ☐ **CO1:** Explain digital entrepreneurship concepts and startup ecosystem.
- ☐ **CO2:** Compare different digital business models (B2B/B2C/C2C).
- ☐ **CO3:** Design basic digital marketing strategies.
- ☐ **CO4:** Evaluate funding options and legal requirements for startups.
- ☐ **CO5:** Discuss emerging trends like AI and blockchain in entrepreneurship.

IV SEMESTER

SUBJECT: ADVANCED CORPORATE ACCOUNTING

- CO1:** Analyze the procedure for internal reconstruction of companies
- CO2:** Understand the legal, financial aspects, and related accounting skills of mergers, demerge, and acquisitions
- CO3:** Assess company liquidation processes and prepare liquidator's statements and financial documents.
- CO4:** Analyse the impact of redemption of debentures on the financial statements of the company and ensure compliance with legal and regulatory provisions.
- CO5:** Understand the concept and structure of holding and subsidiary companies

SUBJECT: COSTING METHODS

- CO1:** Apply various costing methods (job costing, batch costing, contract costing, process costing, by-product costing, and transport costing) to different types of businesses and industries.
- CO2:** Determine unit costs for different production methods (job, batch, process) and assess their impact on pricing, profitability, and decision-making.
- CO3:** Understand the implications of by-products and allocate appropriate costs and revenues to ensure accurate financial reporting.
- CO4:** Develop practical skills in applying costing methods through case studies, exercises, and real-world examples to support decision-making in diverse business environments.
- CO5:** Make informed cost-related decisions that support business strategy, financial reporting, and operational efficiency, improving overall organizational performance.

SUBJECT:STOCKS AND COMMODITY MARKET

CO1: Understand the architecture, operations, and significance of stock markets in the Indian economy.

CO2: Demonstrate familiarity with stock trading procedures, order types, demat accounts, and risk mitigation strategies.

CO3: Identify and evaluate commodity market structure, key participants, and major commodity exchanges in India.

CO4: Compare different trading instruments like equity shares, futures, and options and assess their relevance to investors.

CO5: Apply technical and analytical tools to interpret price movements, trends, and investment decisions.

SUBJECT:RESEARCH METHODOLOGY

CO 1: Understand business research concepts and apply ethical research practices.

CO 2: Conduct a thorough literature review using various sources and AI tools.

CO 3: Design and plan research studies with clear objectives, hypotheses, and methods.

CO 4: Collect data using different techniques, including AI tools, while minimizing errors.

CO 5: Analyze data and present findings in clear and well-structured research reports.

SUBJECT:SOFT SKILLS FOR BUSINESS

CO1: Write formal business letters and emails.

CO2: Prepare job-ready resumes and cover letters.

CO3: Conduct effective meetings with agendas/minutes.

CO4: Deliver confident presentations and handle negotiations.