

B. COM -PROGRAMME OUTCOMES

PO 1- Comprehensive Business Knowledge:

Graduates will possess a broad understanding of key business disciplines, including accounting, finance, marketing and management enabling them to analyze and solve complex business problems

PO 2- Critical Thinking and Problem Solving:

Graduates will develop strong analytical skills, enabling them to critically evaluate business scenarios and devise effective solutions using appropriate tools and techniques;

PO 3- Effective Communication:

Graduates will demonstrate proficiency in written and oral communication, essential for conveying ideas clearly and persuasively in business contexts.

PO 4- Ethical and Social Responsibility:

Graduates will understand and uphold ethical standards and social responsibilities in business practices, promoting sustainability and ethical decision making

PO 5- Global Business Perspective:

Graduates will gain insights into global business dynamics and cultural diversity, preparing them for successful careers in an interconnected world.

PO 6- Research and Analytical Skills:

Graduates will be equipped with research skills and the ability to interpret data, facilitating informed decision making and strategic planning.

PO 7- Leadership and Teamwork:

Graduates will exhibit leadership qualities and the ability to work collaboratively in teams, essential for achieving organisational goals.

PROGRAMME- B.COM (CBCS) HONOURS & REGULAR

COURSE OUTCOME

Subject	Course Outcome
Semester I	
Business Communication (English/Hindi/MIL) (BCM-AE-1014)	<ul style="list-style-type: none">• The objective lies in preparing the students for better communicative skills through vocabulary building and written correspondences.• Secondly, to equip the students with enhanced communicative mediums through new technologies.• To boost the confidence among students through practical lessons on Presentation, Group Discussion, Personal Interview etc.
Financial Accounting (COM-HC-1026 & COM-RC-1026)	<ul style="list-style-type: none">• Acquire conceptual knowledge of financial accounting• Learn about accounting information, accounting principles and the use of accounting standard• Understand the theory of measurement of Business Income• Learn Computerised accounting system with practical application of Tally-ERP 9• Learn the procedure of preparation of Final Accounts• Learn the concept of Hire-Purchase, Installment Payment System and Branch Account
Business Law (COM-HC-1036)	<ul style="list-style-type: none">• Impart basic knowledge of the important business legislation along with relevant case law.
Micro Economics [COM-GE-1046(A)]	<ul style="list-style-type: none">• To understand the consumer buying behaviour and their process of decision making to create demand• To understand the supply side of the market and producers' equilibrium through cost and revenue.
Investing in Stock Markets [COM-GE-1046(B)]	<ul style="list-style-type: none">• Provide basic skills to operate in stock markets and the ways of investing in it• Enable the student to take up investment in stock markets independently.
Business Organisation and Management (COM-RC-1036)	<ul style="list-style-type: none">• The course aims to provide basic knowledge to the students about the organization and management of a business enterprise.
English Language (Eng. CC-1016)	<ul style="list-style-type: none">• Its purpose and aim are to impart knowledge to the students to develop communication skills in English and to bring proficiency in reading, speaking & writing of English.
Semester II	
Environmental Studies (ENV-AE-2014)	<ul style="list-style-type: none">• To provide the knowledge of environment education, its importance and various environmental related issues.• To make aware of students for various environmental effects and social responsibilities for protection and reservation of natural resources.
Corporate Accounting (COM-HC-2026)	<ul style="list-style-type: none">• Acquire conceptual knowledge of Corporate Accounting and learn about the process of preparation of Final accounts of Joint Stock Company (as per Companies Act, 2013).• Learn about the concept and methods of valuation of Goodwill and Shares.• Learn about the concepts and accounting treatment of Right Shares, Bonus Shares and Buy Back of Shares.• Learn the basic concepts of Holding Company as per Companies Act and Accounting Standards and preparation of Consolidated Balance Sheet.

Corporate Laws (COM-HC-2036)	<ul style="list-style-type: none"> • Impart basic knowledge of the provisions of the Companies Act 2013 • Impart basic knowledge of the provisions of the Depositories Act, 1996. • Impart knowledge on practical aspects through case studies involving issues in corporate laws.
Macro Economics [COM-GE-2046(A)]	<ul style="list-style-type: none"> • To provide basic knowledge of macroeconomic variables. • To understand the working of the variables in determining equilibrium of the economy. • To understand the policy framework of the economy in the light of open economy.
Insurance & Risk Management [COM-GE-2046(B)]	<ul style="list-style-type: none"> • Develop an understanding among students about identifying analyzing and managing various types of risks • Understand principles of insurance and its usefulness in business • Impart knowledge on regulatory framework.
Business Law (COM-RC-2026)	<ul style="list-style-type: none"> • The students will have basic knowledge of the important business legislation along with relevant case law.
Business Mathematics and Statistics (COM-RC-2036)	<ul style="list-style-type: none"> • The objective of this course is to familiarize the students with the application of mathematics and statistical techniques in business decision making.
English-II (ENG-CC-2016)	<ul style="list-style-type: none"> • Its purpose and aim are to impart knowledge to the students to develop communication skills in English and to bring proficiency in reading, speaking & writing of English.
Semester III	
Computer Applications in Business (COM-HC-3016) & [COM-SEC-RC-3044 (A)]	<ul style="list-style-type: none"> • To provide computer skills and knowledge for commerce students and to enhance the student understands of usefulness of information technology tools for business operations • To enable the students familiar with the practical applications for preparing business information.
Income-tax Law and Practice (COM-HC-3026) & (COM-RC-3026)	<ul style="list-style-type: none"> • Acquire basic knowledge and equip themselves with application of principles of Income Tax Act 1961 and the relevant rules • Learn to compute taxable income under different heads of income • Learn the computation of income tax liability and deduction available • Learn to file Income Tax Return electronically
Management Principles and Applications (COM-HC-3036)	<ul style="list-style-type: none"> • Gain knowledge of the principles and practices of management techniques • Understand the various managerial functions in detail. • Apply principles of management in real business environment.
Business Statistics [COM-GE-3046 (A)]	<ul style="list-style-type: none"> • To provide knowledge to students about the basic statistical tools that are used in business and commerce and thus provide them with an expertise in managerial decision making so as to effectively handle statistical data vis-a-vis the application of these tools.
Entrepreneurship [COM-SEC-HC-3054 (A)]	<ul style="list-style-type: none"> • Comprehend the role of entrepreneurship in social-economic development at local, state, national and global level. • Evaluate the necessary techniques and formalities involved in building start ups. • Develop an entrepreneurial mindset and zeal to pursue entrepreneurship as a profession and reap the benefits of self employment

Company Law (COM-RC-3016)	<ul style="list-style-type: none"> The objective of this course is to impart basic knowledge of the provisions of the Companies Act, 2013. It will help to discuss the case studies involving issues in Company Law.
Semester IV	
Cost Accounting (COM-HC-4016) & (COM-RC-4036)	<ul style="list-style-type: none"> To acquaint with the basic concepts used in cost accounting Learn about various elements of cost like Materials, Labour and Overheads Learn the concept and calculation of cost in special situation like Job Costing, Contract Costing and Process Costing Acquire knowledge of Integral and Non- Integral System
Business Mathematics (COM-HC-4026)	<ul style="list-style-type: none"> To provide the learners with the basic knowledge of mathematical tools so as to familiarise them with the application of these tools in business and economic situations.
Human Resource Management (COM-HC-4036)	<ul style="list-style-type: none"> Gain knowledge of the processes to apply Human Resource Management Principles and techniques in dealing with human capital in organizations Understand emerging challenges of HRM, methods of acquiring human resource, training them and measuring their performance Learn issues related to Voluntary Retirement Scheme (VRS), downsizing, fringe benefits, HRIS, HRA, social security, employee welfare and ethics in HRM.
Micro Finance [COM-GE-4046 (B)]	<ul style="list-style-type: none"> Make the students understand the basic concepts of micro-finance and its importance. Develop understanding about the institutional structure of microfinance in India Develop understanding about the management of micro-finance institutions Impart knowledge about microfinance in Indian context.
E-Commerce [COM-SEC-HC-4054 (A)] & [COM-SEC-RC-4044 (A)]	<ul style="list-style-type: none"> To provide knowledge about various e-commerce tools, techniques, security issues for conducting business transactions through electronic means. To Provide practical skills for online transaction, e-payment and web designing methods etc.
Semester V	
Principles of Marketing (COM-HC-5016) & [COM-DSE- RC-5016 (B)]	<ul style="list-style-type: none"> Gain basic knowledge of concepts, principles, tools and techniques of marketing. Understand about marketing mix components, consumer behavior, market segmentation, consumerism and. Apply the learnt concepts in the context of recent developments in marketing.
Fundamentals of Financial Management [(COM-HC-5026) & COM-DSE- RC-5026 (A)]	<ul style="list-style-type: none"> Familiarize the students with the principles and practices of financial management.
Management Accounting [COM-DSE-HC-5036 (A)]	<ul style="list-style-type: none"> Acquire conceptual knowledge of various tools and techniques of Management Accounting Development of Managerial decision making skill Learn the preparations of various budgets required in a business organisation Acquire the knowledge of Standard Costing and variance analysis
Banking [COM-DSE- HC-5036 (D)]	<ul style="list-style-type: none"> To help the students to acquire the basic knowledge regarding banks, its functions, types and relevant instruments and to provide knowledge about Banking Regulation Act. Provide knowledge of Banking principles, procedures and techniques in accordance with current legal requirements and professional standards.

Entrepreneurship [COM-SEC-RC-5024 (A)]	<ul style="list-style-type: none"> • Comprehend the role of entrepreneurship in social-economic development at local, state, national and global level. • Evaluate the necessary techniques and formalities involved in building start ups. • Develop an entrepreneurial mindset and zeal to pursue entrepreneurship as a profession and reap the benefits of self employment
Business Economics [COM-GE-RC-5036 (B)]	<ul style="list-style-type: none"> • Students will understand key economic principles and their application in business, enabling effective decision making, market analysis and strategic planning within various business environments
Semester VI	
Auditing and Corporate Governance (COM-HC-6016)	<ul style="list-style-type: none"> • Acquire knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards • Acquire knowledge of conducting audit of Limited Company • Learn about Cost audit , Tax audit and Management audit • Get an overview of the principles of Corporate Governance and Corporate Social Responsibility
Indirect Tax Laws (COM-HC-6026)	<ul style="list-style-type: none"> • Acquire the basic knowledge of Indirect Tax Laws • Learn various provisions of Central Excise and Custom Laws • Acquire knowledge about the structure of GST in India • Learn the procedure of registration, levy and collection of Tax under GST.
Consumer Affairs and Customer Care [COM-DSE- HC-6036 (B)] & [COM- DSE- RC-6026 (D)]	<ul style="list-style-type: none"> • Know their rights as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights. • Understand the procedure of redressal of consumer complaints and the role of different agencies in establishing product and service standards • Comprehend the business firm's interface with consumers and the consumer related regulatory and business environment.
Business Research Methods and Project Work [COM-DSE- HC-6036 (F)]	<ul style="list-style-type: none"> • Learn Research Methodology • Demonstrate innovative thinking/ideas for future applications • Orient the students for research work • Acquire practical experience of Field Survey
Banking [COM- DSE- RC-6016 (B)]	<ul style="list-style-type: none"> • To help the students to acquire the basic knowledge regarding banks, it's functions, types and relevant instruments and to provide knowledge about Banking Regulation Act. • Provide knowledge of Banking principles, procedures and techniques in accordance with current legal requirements and professional standards.
Retail Management [COM-SEC- RC-6034 (B)]	<ul style="list-style-type: none"> • The primary objective of the course is to have students develop marketing competencies in retailing and retail consulting. The course is designed to prepare students for position in the retail sector or positions in the retail divisions of consulting companies.
Micro Finance [COM- GE- RC-6046 (B)]	<ul style="list-style-type: none"> • Make the students understand the basic concepts of micro-finance and its importance • Develop understanding about the institutional structure of microfinance in India • Develop understanding about the management of micro-finance institutions • Impart knowledge about microfinance in Indian context.

PROGRAMME- B.COM (FYUGP-NEP)

COURSE OUTCOME

Subject	Course Outcome
Semester I	
Business Organisation & Management (Core 1)	<ul style="list-style-type: none">Students will be able to understand about organisation structure and its processes; develop knowledge and skills regarding management principles and functions required to run an organisation
Financial Accounting (Core 2)	<ul style="list-style-type: none">Acquire conceptual knowledge of financial accountingLearn about accounting information, accounting principles and the use of accounting standardUnderstand the theory of measurement of Business IncomeLearn Computerised accounting system with practical application of Tally-ERP 9Learn the procedure of preparation of Final AccountsLearn the concept of Hire-Purchase, Installment Payment System and Branch Account
Indian Financial System (Core 3)	<ul style="list-style-type: none">Students will be able to understand the diverse components and functions of the system, the role of regulatory bodies, the impact of policies on economic growth, and the development of analytical skills to evaluate and navigate financial markets effectively.
Business Mathematics (MDC-1)	<ul style="list-style-type: none">To provide the learners with the basic knowledge of mathematical tools so as to familiarise them with the application of these tools in business and economic situations.
Environmental Studies (VAC-1)	<ul style="list-style-type: none">To provide the knowledge of environment education, its importance and various environmental related issues.To make aware of students for various environmental effects and social responsibilities for protection and reservation of natural resources.
MIL/ English (Alt)-1 [AEC-1]	<ul style="list-style-type: none">The objective lies in preparing the students for better communicative skills through vocabulary building and written correspondences.For students opting for English the aim is to impart knowledge to the students to develop communication skills in English and to bring proficiency in reading, speaking & writing of English.
Information Technology in Business (SEC-1)	<ul style="list-style-type: none">Students will learn to leverage information technology for optimizing business operations, enhancing decision- making, improving communication and gaining a competitive edge in the modern business landscape.
Semester II	
Corporate Accounting (Core 4)	<ul style="list-style-type: none">Acquire conceptual knowledge of Corporate Accounting and learn about the process of preparation of Final accounts of Joint Stock Company (as per Companies Act, 2013)Learn about the concept and methods of valuation of Goodwill and SharesLearn about the concepts and accounting treatment of Right Shares, Bonus Shares and Buy Back of SharesLearn the basic concepts of Holding Company as per Companies Act and Accounting Standards and preparation of Consolidated Balance Sheet.
Principles & Practice of Management (Core 5)	<ul style="list-style-type: none">Gain knowledge of the principles and practices of management techniques. Understand the various managerial functions in detail. Apply principles of management in real business environment.

Principles of Marketing (Core 6)	<ul style="list-style-type: none"> • Gain basic knowledge of concepts, principles, tools and techniques of marketing • Understand about marketing mix components, consumer behavior, market segmentation, consumerism and • Apply the learnt concepts in the context of recent developments in marketing.
Business Economics (MDC-2)	<ul style="list-style-type: none"> • Students will understand key economic principles and their application in business, enabling effective decision making, market analysis and strategic planning within various business environments
Trade and Commerce in India (VAC-2)	<ul style="list-style-type: none"> • Students will gain insights into the dynamics of trade and commerce in India, understanding regulatory frameworks, market structures and strategies for effective participation in the Indian economy.
MIL/ English (Alt)-2 [AEC-2]	<ul style="list-style-type: none"> • The objective lies in preparing the students for better communicative skills through vocabulary building and written correspondences. • Specifically for students opting for English the aim is to impart knowledge to the students to develop communication skills in English and to bring proficiency in reading, speaking & writing of English.
E- Commerce (SEC-2)	<ul style="list-style-type: none"> • To provide knowledge about various e- commerce tools, techniques, security issues for conducting business transactions through electronic means. • To Provide practical skills for online transaction, e-payment and web designing methods etc.