

Bachelor of Commerce (B.Com) General

Program Outcomes (POs)

1. **Foundational Knowledge:** Demonstrate comprehensive knowledge of accounting, finance, marketing, and business operations essential for the corporate and entrepreneurial world.
2. **Analytical Thinking:** Apply critical thinking and quantitative reasoning to analyze business problems and propose effective solutions.
3. **Ethical Responsibility:** Exhibit awareness of ethical values, corporate governance, and sustainable practices in professional and societal contexts.
4. **Communication Skills:** Develop effective communication skills, including written, oral, and digital mediums, tailored for business environments.
5. **Technology Proficiency:** Use modern tools and technology to enhance decision-making, efficiency, and competitiveness in business activities.
6. **Teamwork and Leadership:** Collaborate effectively in diverse teams, demonstrating leadership and interpersonal skills to achieve organizational goals.
7. **Lifelong Learning:** Commit to continuous learning and professional development to adapt to dynamic business and economic environments.

Program Specific Outcomes (PSOs) for B.Com (General Course)

1. **Specialized Business Acumen:** Acquire practical knowledge in core areas like accounting, taxation, and financial management to address specific industry requirements.
2. **Entrepreneurial Skills:** Develop entrepreneurial abilities and innovative thinking to create, manage, and sustain business ventures in a competitive market.

COURSE OUTCOMES

I SEMESTER

Paper DSC 101: Financial Accounting – I

CO Number	Course Outcome	Bloom's Taxonomy Level
CO1	To Identify fundamental accounting concepts, principles, and standards, including the accounting cycle and journal entries.	Remember
CO2	To explain the process and significance of subsidiary books, bank reconciliation statements, and depreciation.	Understand
CO3	To prepare journal entries, ledger accounts, trial balances, and final accounts for various business scenarios.	Apply
CO4	To analyze discrepancies in accounting records through bank reconciliation and rectification of errors.	Analyze
CO5	To evaluate the impact of accounting errors and depreciation methods on financial statements and business performance.	Evaluate

Paper DSC 102: Business Organization and Management

CO Number	Course Outcome	BTL
CO1	To identify and describe the concepts of business, trade, industry, commerce, and the various forms of business organizations, including sole proprietorship, partnership, Hindu Undivided Family, and cooperative organization, along with their characteristics, advantages, and disadvantages.	Remember
CO2	To explain and summarize the meaning, characteristics, and stages of promotion of a joint stock company, as well as the preparation of important documents like the Memorandum of Association, Articles of Association, and Prospectus as per the Companies Act 2013.	Understand
CO3	To apply the fundamental concepts of management, including its meaning, characteristics, functions, levels, skills, and scientific management principles, along with Fayol's 14 principles of management.	Apply
CO4	To analyze and understand the planning and organizing functions of management, including types of plans, approaches to planning, Management by Objectives (MBO), formal and informal organizations, and the span of management.	Analyze
CO5	To evaluate and assess the concepts of authority, power, responsibility, accountability, coordination, and control in management, including the processes and principles of delegation, decentralization, and techniques for effective coordination and control.	Evaluate

Paper DSC 103: Foreign Trade

CO Number	Course Outcome	BTL
CO1	To identify and describe the meaning, definition, and types of foreign trade, along with understanding various documents used in foreign trade such as commercial invoices, bills of lading, and certificates.	Remember
CO2	To explain and summarize the concepts of Balance of Trade (BOT) and Balance of Payments (BOP), their components, and the concept of disequilibrium along with its causes and remedies.	Understand
CO3	To apply and understand the importance and implementation of Indian Trade Policy, including current export and import policies.	Apply
CO4	To analyze and understand the growth, significance, merits, and demerits of foreign trade, and the types and functions of trade blocs such as Preferential Trade Area, Free Trade Area, Customs Unions, and Economic Unions.	Analyze
CO5	To evaluate and assess the objectives, functions, and features of international economic institutions like IMF, World Bank, NDB, AIIB, TPP, UNCTAD, and WTO, along with their memberships, shareholdings, and criticisms.	Evaluate

Paper DSC 103: Financial Accounting – I

CO Number	Course Outcome	Bloom's Taxonomy Level
CO1	To Identify fundamental accounting concepts, principles, and standards, including the accounting cycle and journal entries.	Remember
CO2	To explain the process and significance of subsidiary books, bank reconciliation statements, and depreciation.	Understand
CO3	To prepare journal entries, ledger accounts, trial balances, and final accounts for various business scenarios.	Apply
CO4	To analyze discrepancies in accounting records through bank reconciliation and rectification of errors.	Analyze
CO5	To evaluate the impact of accounting errors and depreciation methods on financial statements and business performance.	Evaluate

Semester – II

Paper DSC 201: Financial Accounting – II

CO Number	Course Outcome	Bloom's Taxonomy Level
CO1	Recall the basic concepts and definitions of bills of exchange, consignment, joint ventures, single-entry systems, and non-profit organization accounting.	Remember
CO2	Explain the procedures for recording transactions related to bills of exchange, consignment accounts, and joint ventures.	Understand
CO3	Prepare accounting records, including consignment accounts, joint venture accounts, and accounts for non-profit organizations, based on real-world scenarios.	Apply
CO4	Analyze incomplete records to determine profit, prepare statements of affairs, and correct defects in single-entry systems.	Analyze
CO5	Evaluate the impact of various accounting treatments on financial statements for consignment, joint ventures, and non-profit organizations.	Evaluate

Paper DSC 202: Business Law

CO Number	Course Outcome	Bloom's Taxonomy Level
CO1	Recall the essential elements of valid contracts, consumer protection laws, intellectual property rights, and company laws.	Remember
CO2	Explain the key provisions of the Indian Contract Act, Sale of Goods Act, Consumer Protection Act, and their applications in business scenarios.	Understand
CO3	Apply legal principles to resolve disputes related to contracts, consumer rights, intellectual property, and corporate governance.	Apply
CO4	Analyze legal issues in cases of breach of contract, consumer complaints, and intellectual property infringements.	Analyze
CO5	Evaluate the effectiveness of legal remedies, corporate governance practices, and winding-up procedures in addressing business challenges.	Evaluate

Paper DSC 203: Banking and Financial Services

CO Number	Course Outcome	Bloom's Taxonomy Level
CO1	Recall the fundamental concepts of commercial banking, banker-customer relationships, negotiable instruments, and financial services.	Remember
CO2	Explain the role and functions of banks, features of negotiable instruments, and the importance of financial services in the economy.	Understand
CO3	Apply the principles of banking operations, customer relationship management, and negotiable instruments in real-world scenarios.	Apply
CO4	Analyze banking practices, including loan processing, risk management, and the challenges faced by the financial services sector.	Analyze
CO5	Evaluate the effectiveness of modern banking techniques such as E-Banking, Mobile Banking, and Merchant Banking in improving customer service and financial inclusion.	Evaluate

III Semester

Paper DSC 301: Advanced Accounting

CO Number	Course Outcome (CO)	BTL (Bloom's Taxonomy Level)
CO1	Define key concepts such as Partnership Accounts, Debentures, Bonus Shares, and Goodwill.	Remembering
CO2	Explain the procedures for admission, retirement, and dissolution of a partnership and related accounting.	Understanding
CO3	Apply the principles of accounting to solve problems on goodwill, shares, and company final accounts.	Applying
CO4	Analyze the financial implications of issuing shares and debentures under various conditions.	Analyzing
CO5	Evaluate company profits before incorporation and assess methods for valuing goodwill and shares.	Evaluating

Paper DSC 302: Business Statistics – I

CO Number	Course Outcome (CO)	BTL (Bloom's Taxonomy Level)
CO1	Define key statistical concepts such as measures of central tendency, dispersion, skewness, and correlation.	Remembering
CO2	Explain the importance and limitations of statistics and the methods for presenting data graphically and diagrammatically.	Understanding
CO3	Apply statistical methods to calculate measures of central tendency and dispersion in real-life datasets.	Applying
CO4	Analyze statistical data using measures of skewness and kurtosis to understand data distribution characteristics.	Analyzing
CO5	Evaluate the relationship between variables using correlation techniques and interpret the results for decision-making.	Evaluating

Paper DSC 303: Financial Institutions and Markets

CO Number	Course Outcome (CO)	BTL (Bloom's Taxonomy Level)
CO1	Define key components and functions of the Indian financial system, financial institutions, and markets.	Remembering (Level 1)
CO2	Explain the roles and functions of financial institutions, including commercial and non-banking entities.	Understanding (Level 2)
CO3	Apply concepts of money, debt, and equity markets to evaluate financial instruments and their features.	Applying (Level 3)
CO4	Analyze the structure and recent developments in the Indian financial system to assess economic impacts.	Analyzing (Level 4)
CO5	Evaluate the regulatory frameworks and functions of SEBI and RBI in the context of financial markets.	Evaluating (Level 5)

Semester - IV

Paper DSC 401: INCOME TAX

CO Number	Course Outcome (CO)	Bloom's Taxonomy Level (BTL)
CO1	Explain the basic concepts of Income Tax, including the definitions, residential status, and scope of taxation.	Understand
CO2	Compute taxable income from salaries, including allowances and deductions under relevant sections.	Apply
CO3	Analyze the determination of annual value for house property and calculate taxable income under this head.	Analyze
CO4	Evaluate the profits and gains of business or profession, considering allowable and disallowable expenses.	Evaluate
CO5	Demonstrate the computation of capital gains and other income sources, applying relevant exemptions and rules.	Apply

Paper DSC 402: BUSINESS STATISTICS – II

CO Number	Course Outcome (CO)	Bloom's Taxonomy Level (BTL)
CO1	Explain the basic concepts of Income Tax, including the definitions, residential status, and scope of taxation.	Understand
CO2	Compute taxable income from salaries, including allowances and deductions under relevant sections.	Apply
CO3	Analyze the determination of annual value for house property and calculate taxable income under this head.	Analyze
CO4	Evaluate the profits and gains of business or profession, considering allowable and disallowable expenses.	Evaluate
CO5	Demonstrate the computation of capital gains and other income sources, applying relevant exemptions and rules.	Apply

Paper DSC 403: CORPORATE ACCOUNTING

CO Number	Course Outcome (CO)	Bloom's Taxonomy Level (BTL)
CO1	Explain the process and legal provisions related to company liquidation, including the preparation of a liquidator's statement.	Understand
CO2	Compute purchase consideration and analyze the accounting treatment for amalgamation as per AS-14.	Apply
CO3	Evaluate the accounting methods for internal reconstruction and acquisition of business transactions.	Evaluate
CO4	Prepare final accounts of banking companies, adhering to relevant legal provisions and formats.	Apply
CO5	Analyze and solve problems related to the valuation of insurance claims, including loss of stock and profit.	Analyze

Semester – V

Paper GE: a) BUSINESS ECONOMICS

CO Number	Course Outcome (CO)	Bloom's Taxonomy (BTL)
CO1	Define the concepts of business economics, including its scope, objectives, and fundamental laws.	Remembering
CO2	Explain demand and supply analysis, including elasticity and factors influencing market equilibrium.	Understanding
CO3	Apply production theories and cost concepts to analyze production and economies of scale in businesses.	Applying
CO4	Analyze revenue and cost relationships, focusing on marginal and average revenue curves.	Analyzing
CO5	Evaluate break-even analysis, including assumptions, uses, and limitations, for decision-making.	Evaluating

Paper DSE 501 (a) : COST ACCOUNTING

CO Number	Course Outcome (CO)	Bloom's Taxonomy Level (BTL)
CO1	Define key concepts of cost accounting, including features, objectives, and classification methods.	Remembering
CO2	Explain inventory control techniques and pricing methods like FIFO and LIFO in cost accounting.	Understanding
CO3	Apply cost allocation methods to classify and allocate labor and overhead costs effectively.	Applying
CO4	Analyze cost sheets and estimate tender costs for job and unit costing scenarios.	Analyzing
CO5	Develop process and contract accounts, addressing normal and abnormal losses in contract costing.	Evaluating

Paper DSE 502 (a) : COMPUTERIZED ACCOUNTING

CO Number	Course Outcome (CO)	Bloom's Taxonomy Level (BTL)
CO1	Define the basic concepts of ERP, including company creation, ledger configuration, and chart of accounts.	Remembering
CO2	Explain the process of creating inventory masters, stock groups, and categories in ERP systems.	Understanding
CO3	Apply ERP features to record day-to-day transactions like vouchers, receipts, and sales.	Applying
CO4	Analyze accounts receivable and payable management processes, including bill-wise details and financial year changes.	Analyzing
CO5	Evaluate MIS reports to generate profit and loss accounts, cash flow statements, and ratio analysis in ERP.	Evaluating

Paper DSE 503 (a) : AUDITING

CO Number	Course Outcome (CO)	Bloom's Taxonomy Level (BTL)
CO1	Define key concepts of auditing, including objectives, types, and standards issued by AASB.	Remembering
CO2	Explain the roles, duties, and responsibilities of auditors in the execution of audits.	Understanding
CO3	Apply internal control and internal audit procedures to assess organizational effectiveness.	Applying
CO4	Analyze various vouching methods for trading and cash transactions, including EDP environments.	Analyzing
CO5	Evaluate the verification and valuation of assets and liabilities, considering audit reports.	Evaluating

Semester – VI

Paper DSE 601 (a) : COST CONTROL AND MANAGEMENT ACCOUNTING

CO Number	Course Outcome (CO)	Bloom's Taxonomy Level (BTL)
CO1	Define key concepts of management accounting and marginal costing, including CVP and decision-making tools.	Remembering
CO2	Explain budgeting techniques and the steps involved in standard costing with variance analysis.	Understanding
CO3	Apply financial statement analysis techniques, such as ratio analysis and trend analysis, effectively.	Applying
CO4	Analyze funds flow statements to evaluate changes in working capital and their implications.	Analyzing
CO5	Evaluate cash flow statements (AS-3) for financial planning and decision-making processes.	Evaluating

Paper DSE 602(a) : THEORY AND PRACTICE OF GST

CO Number	Course Outcome (CO)	Bloom's Taxonomy Level (BTL)
CO1	Understand the basic concepts of GST, including registration, tax determination, and payment processes.	Understand
CO2	Apply GST rules to calculate tax rates and create reports for transactions and input-output tax credits.	Apply
CO3	Analyze GST-related transactions for compliance and assess tax adjustments and return filings.	Analyze
CO4	Evaluate the applicability of input tax credits and tax structures to optimize business processes.	Evaluate
CO5	Create and manage GST returns using ERP software and update tax-related records systematically.	Create

Paper DSE 603(a): ACCOUNTING STANDARDS

CO Number	Course Outcome (CO)	Bloom's Taxonomy Level (BTL)
CO1	Explain the concept of accounting theory, principles, and their role in financial reporting.	Understand
CO2	Apply Indian Accounting Standards (Ind AS) to solve problems related to financial reporting and disclosure.	Apply
CO3	Analyze the guidance provided by Ind AS for preparing accurate financial statements.	Analyze
CO4	Evaluate the impact of accounting standards on business acquisitions and consolidation processes.	Evaluate
CO5	Design comprehensive financial reports adhering to international standards and corporate reporting norms.	Create

