

B.Com Honours

Program Outcomes (POs):

1. **Financial Acumen:** Develop a strong foundation in financial principles, enabling effective management of resources and strategic decision-making.
2. **Critical Thinking:** Cultivate analytical and problem-solving skills to address complex business challenges with innovative solutions.
3. **Ethical Reasoning:** Demonstrate integrity and ethical responsibility in personal and professional decision-making processes.
4. **Global Perspective:** Understand the dynamics of the global economy and prepare for diverse career opportunities in an interconnected world.
5. **Technological Adaptability:** Leverage digital tools and emerging technologies to enhance business operations and improve organizational performance.
6. **Communication Excellence:** Exhibit proficiency in verbal and written communication to articulate ideas clearly and persuasively in a business context.
7. **Team Collaboration:** Foster leadership qualities and teamwork skills to excel in collaborative and multicultural professional environments.

Program Specific Outcomes (PSOs):

1. **Specialized Knowledge:** Acquire in-depth expertise in core areas such as accounting, finance, marketing, and business law, tailored to industry requirements.
2. **Entrepreneurial Spirit:** Develop entrepreneurial abilities and innovative thinking to identify opportunities and launch successful business ventures.

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 104: BUSINESS ECONOMICS

| CO Number | Course Outcome (CO) | Bloom's Taxonomy Level (BTL) |
|------------------|---|-------------------------------------|
| CO1 | Explain the fundamental concepts and principles of Business Economics. | Understand |
| CO2 | Analyze the relationship between demand, supply, and market equilibrium. | Analyze |
| CO3 | Apply the concept of cost and production theories to solve managerial problems. | Apply |
| CO4 | Evaluate different market structures and their impact on price determination. | Evaluate |
| CO5 | Create strategies to address macroeconomic challenges like inflation and fiscal deficits. | Create |

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 |

Paper DSC 204: FINANCIAL MANAGEMENT

| CO Number | Course Outcome (CO) | Bloom's Taxonomy Level (BTL) |
|------------------|---|-------------------------------------|
| CO1 | Explain the fundamental concepts and principles of Business Economics. | Understand |
| CO2 | Analyze the relationship between demand, supply, and market equilibrium. | Analyze |
| CO3 | Apply the concept of cost and production theories to solve managerial problems. | Apply |
| CO4 | Evaluate different market structures and their impact on price determination. | Evaluate |
| CO5 | Create strategies to address macroeconomic challenges like inflation and fiscal deficits. | Create |

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 |
| CO2 | Explain the roles and functions of financial institutions, including commercial and non-banking entities. | Understanding |
| CO3 | Apply concepts of money, debt, and equity markets to evaluate financial instruments and their features. | Applying |
| CO4 | Analyze the structure and recent developments in the Indian financial system to assess economic impacts. | Analyzing |
| CO5 | Evaluate the regulatory frameworks and functions of SEBI and RBI in the context of financial markets. | Evaluating |

Paper DSC304 : INVESTMENT MANAGEMENT

| CO Number | Course Outcome (CO) | Bloom's Taxonomy Level (BTL) |
|------------------|---|-------------------------------------|
| CO1 | Explain the fundamental concepts and principles of Business Economics. | Understand |
| CO2 | Analyze the relationship between demand, supply, and market equilibrium. | Analyze |
| CO3 | Apply the concept of cost and production theories to solve managerial problems. | Apply |
| CO4 | Evaluate different market structures and their impact on price determination. | Evaluate |
| CO5 | Create strategies to address macroeconomic challenges like inflation and fiscal deficits. | Create |

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 |

Paper DSC 404: HUMAN RESOURCES MANAGEMENT

| CO Number | Course Outcome (CO) | Bloom's Taxonomy Level (BTL) |
|------------------|--|-------------------------------------|
| CO1 | Explain the fundamental concepts and evolution of Human Resource Management (HRM) and its significance in India. | Understand |
| CO2 | Apply the HR planning process to analyze organizational needs and responsibilities effectively. | Apply |
| CO3 | Analyze recruitment and selection methods to identify the most suitable practices for different sectors. | Analyze |
| CO4 | Evaluate various training and development techniques to improve employee performance and organizational growth. | Evaluate |
| CO5 | Create a performance appraisal system incorporating modern evaluation methods like 360-degree appraisal and MBO. | Create |

Semester – V

Paper GE: a) EXCEL FOUNDATION

| CO Number | Course Outcome (CO) | Bloom's Taxonomy Level (BTL) |
|------------------|--|-------------------------------------|
| CO1 | Explain the fundamental concepts and evolution of Human Resource Management (HRM) and its significance in India. | Understand |
| CO2 | Apply the HR planning process to analyze organizational needs and responsibilities effectively. | Apply |
| CO3 | Analyze recruitment and selection methods to identify the most suitable practices for different sectors. | Analyze |
| CO4 | Evaluate various training and development techniques to improve employee performance and organizational growth. | Evaluate |
| CO5 | Create a performance appraisal system incorporating modern evaluation methods like 360-degree appraisal and MBO. | Create |

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 |

Paper DSE 504 (a) : MARKETING MANAGEMENT

| CO Number | Course Outcome (CO) | Bloom's Taxonomy Level (BTL) |
|------------------|---|-------------------------------------|
| CO1 | Explain the concepts of product management, including product lifecycle, branding, and packaging strategies. | Understand |
| CO2 | Apply pricing strategies under different market conditions to align with organizational goals. | Apply |
| CO3 | Analyze promotion mix elements and their effectiveness in achieving marketing objectives. | Analyze |
| CO4 | Evaluate the roles of marketing channels and retailing strategies in distributing products effectively. | Evaluate |
| CO5 | Develop a comprehensive marketing plan by incorporating corporate strategy, SWOT analysis, and feedback mechanisms. | Create |

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 |

Paper DSE 604 (a) : INTERNATIONAL FINANCE

| CO Number | Course Outcome (CO) | Bloom's Taxonomy Level (BTL) |
|------------------|--|-------------------------------------|
| CO1 | Explain the fundamental concepts of international financial management and its role in multinational corporations. | Understand |
| CO2 | Describe the evolution and functioning of the international monetary system, including the Bretton Woods System and IMF. | Understand |
| CO3 | Apply concepts of currency arbitrage and hedging to manage risks in foreign exchange markets. | Apply |
| CO4 | Analyze the determination of exchange rates and their impact on international trade and finance. | Analyze |
| CO5 | Evaluate the balance of payments and its components to assess a country's financial standing in global markets. | Evaluate |