

# **BACHELOR OF COMMERCE**

## **PROGRAMME OUTCOMES**

PO1. To bring up students with competitive edge with clear vision of concepts, skills for application of knowledge in all the areas of Commerce and Management.

PO2. To improve interdisciplinary thoughts and application in business decisions.

PO3. To improve innovative thinking, creative insights, analytical ability, methodological approach and critical judgments by students.

PO4. To provide a strong foundation for higher learning in commerce and management.

PO5. To improve communication skills to facilitate mobility of men, materials and knowledge.

PO6. To bring up young people with thorough knowledge of Business organizations, its establishment and conduct.

PO7. To equip students with latest information about the methods of accounting prevalent in the country and the refinements taking place in the world.

PO8. To equip students with up-to-date knowledge on basic economic principles, its significance and application in business and business decisions.

PO9. To equip students with thorough knowledge on the theory and application of descriptive, analytical and inferential statistics in business situations.

PO10. To bring up students with up-to-date knowledge on the principles, theories and practices of Management.

PO11. To provide students with information on the legal frame work of business organizations and various statutory requirements to be complied with.

PO12. To provide students with a provision to specialize in an area of their interest like Finance, Cooperation, Islamic Finance, Banking & Insurance, Marketing, Taxation, Travel & Tourism, Computer applications and Human Resource.

PO13. To provide young entrepreneurs with clear understanding of its Prospects and Possibilities capable of establishing and managing business units.

PO14. To provide students with clear understanding of direct and indirect taxation system in the country.

## **COURSE OUTCOMES**

### **SEMESTER – 1**

#### **BCM1B01: BUSINESS MANAGEMENT**

- CO1. Understand the concept of Management.
- CO2. Understand the importance of Management in a global perspective.
- CO3. Understand the differences between management and leadership in real life situations.
- CO4. Analyze the concept of corporate social responsibility towards various stake holders.
- CO5. Understand about the most modern techniques of management practiced in developed countries.

#### **BCM1C01: MANAGERIAL ECONOMICS**

- CO1. Understand Macro & Micro economics & its role in managerial decision making.
- CO2. Understand the concept of law of diminishing marginal utility theory.
- CO3. Understand the structure and importance of different types of markets.
- CO4. Understand the role played by government in regulating Indian economy
- CO5. Understand a conceptual knowledge regarding India's foreign trade and the application of this knowledge in securing business opportunities.

### **SEMESTER – 2**

#### **BCM2B02: FINANCIAL ACCOUNTING**

- CO1. Students learn to prepare accounts even from incomplete information.
- CO2. The learner learns to prepare Company accounts
- CO3. Understands the concept of debentures and learns to account for debentures.
- CO4. Understand the application of IFRS in Companies
- CO5. Critically learns 'AS' and IFRS.

#### **BCM2C02: MARKETING MANAGEMENT**

- CO1. The learner understands the core marketing concepts and consumer buying behaviour
- CO2. The Scholar learns the concept of creating and capturing value.
- CO3. Understand the concept of marketing channels in the competitive environment.

C04. Learns to enrich the firm's competitive strength.

C05. Understand and develop an idea about the latest trends in e-commerce and e-marketing.

### **SEMESTER – 3**

#### **BCM3A11: Basic Numerical Methods**

C01. The learner learns the concepts of equations and quadratic formula.

C02. Facilitates the scholar to use matrices for large volume data processing.

C03. This helps to solve problems involving arithmetic and geometric progressions.

C04. Able to choose the right mode of interest and EMI for debt repayment

C05. Develop the skill of using descriptive statistical tools.

#### **BCM3A12: PROFESSIONAL BUSINESS SKILLS**

C01. Facilitates easy business communication

C02. Improved knowledge of E-learning resources and its delivery broadens vision and insight of management.

C03. Knowledge of artificial intelligence and data analysis helps to diversify and grow business cutting across obstacles

C04. Knowledge of existing national and international cyber laws makes communication and business easier.

C05. Digital marketing and its application of social media channels and advertisements enhances changes and horizon of business.

#### **BCM3B03: BUSINESS REGULATIONS**

C01. Helps to establish and run business as directed by the government.

C02. Knowledge of Indian Contract Act 1872 helps to enter into valid contracts in life and business.

C03. Learning of Sale of Goods Act helps to do business keeping all legal formalities.

C04. Understanding of the privileges and rights of consumers helps to do legally standing business admitting the status of the customers; increases business and relationships in the long run.

C05. Able to create LLP business with sound legal knowledge.

### **BCM3B04: CORPORATE ACCOUNTING**

CO1. Becomes competent to prepare accounts related with redemption of preference shares, bonus shares, right issue of shares and buy back of shares.

CO2. Realizes the concept of preparation of final accounts of banking companies.

CO3. Develop the skill of preparation of final accounts of life insurance companies.

CO4. Able to prepare the final accounts of group companies.

CO5. Understand the concept of disclosure based accounting standard and interim reporting.

### **BCM3C03: Human Resources Management**

CO1. Knowledge of human resource management helps to run business effectively.

CO2. Understand the necessary skills required for the employment in an organization.

CO3. Familiarity with the induction and organizational training practices helps to have effective trained work force in the organization.

CO4. Understand the concept of career planning and performance appraisal.

CO5. Insight on compensation and grievance management practices helps to take effective and appropriate decisions on time.

### **SEMESTER - 4**

#### **BCM4A13: ENTREPRENEURSHIP DEVELOPMENT**

CO1. It motivates the learner to become an entrepreneur.

CO2. Knowledge of supports available helps to reap the benefits of easily.

CO3. It is intended to trigger the mind set of youth to establish and run MSMEs in life.

CO4. Knowledge of establishing industrial units helps to start with business units easily.

CO5. The learner can draft and finalise project report without external helps and supports.

#### **BCM4A14: BANKING AND INSURANCE**

CO1. Candidates get clear picture of the banking business India and he can plan accordingly.

CO2. Knowledge of negotiable instruments, features & formalities helps to deal with care.

CO3. This helps the candidate to be up-to-date in banking formalities and fund transfer.

CO4. Knowledge of insurance business helps to hedge, avoid, and reduce risk in business.

C05. Knowledge of LIC and IRDA helps to move with Insurance people with confidence.

#### **BCM4B05: COST ACCOUNTING**

C01. The learner gets insights into the costing and cost accounting tools and techniques.

C02. The learner understands the scientific material cost control measures in use.

C03. The scholar gets used to the scientific labour and overhead cost control measures.

C04. Knowledge of various methods of costing helps the learner to practice in life.

C05. Variance analysis helps to identify its causes and take corrective actions.

#### **BCM4B06: CORPORATE REGULATIONS**

C01. Knowledge of Indian Companies Act gives the legislative backgrounds of a company.

C02. The candidate knows the formalities for formation of a company which will help to form more corporates in life.

C03. The knowledge of raising funds will help the candidate to choose between debt and equity easily.

C04. The candidate can easily manage a company as he knows the rights, duties and powers of all positions.

C05. Knowledge of situations when a company may go for liquidation helps to run the business effectively.

#### **BCM4C04: QUANTITATIVE TECHNIQUES FOR BUSINESS**

C01. Knowledge of QT broadens vision and outlook of the candidate to face business problems.

C02. Understanding of correlation and regression analysis helps to predict with greater degree of accuracy.

C03. Awareness of probability and other theories helps to have critical thinking and rational decisions.

C04. Familiarity with theoretical distributions helps to correlate issues with standard theories and take decisions.

C05. Knowledge of LPP and modeling will be of great help in decision making.

## **SEMESTER – 5**

### **BCM5B07: ACCOUNTING FOR MANAGEMENT**

- CO1. To make the learner aware of the methodologies of Management Accounting
- CO2. It is to make the candidate learn how to conceive and interpret financial statements
- CO3. Ratios are very helpful tools for analysis and interpretations.
- CO4. Knowledge of movements in working capital helps to check/control flow of funds/cash.
- CO5. Knowledge of CVP analysis will be of great help for managerial decision making.

### **BCM5B08: BUSINESS RESEARCH METHODS**

- CO1. The learner knows the primary matters of business research.
- CO2. The student knows how to fix a research design, scaling checking validity etc.
- CO3. The candidate knows the method of data collection and its processing and validation.
- CO4. The learner knows to process collected data, test hypothesis and arrive at conclusions.
- CO5. The student knows well how to write an academic report and present it.

### **BCM5B09: INCOMETAX LAW AND ACCOUNTS**

- CO1. To understand the method and methodology of taxation on income in India.
- CO2. To learn the provisions related to computation of Taxable Salary Income.
- CO3. Knowledge of taxing income from house property helps the learner to compute taxable income under the head House Property correctly.
- CO4. Knowledge of computing income under the head profits and gains of business or profession helps the learner to do it effectively in life.
- CO5. Knowledge of computing income under the head Capital Gains and other sources makes the learner self-confident and competent to practice income tax.

### **BCM5B10: COMPUTER APPLICATIONS IN BUSINESS**

- CO1. Knowledge of networking and its application business helps students to learn in a networked community much easily.
- CO2. Knowledge of website creation and its updation and maintenance magnifies the identity and scope of business at much cheaper a cost.
- CO3. This helps to grow business across borders easily.

C04. Students become more competitive in this digital era for he knows these entire well.

C05. Knowledge of the threats present in the Net helps to take preventive measures early and thereby could be avoided on time.

### **BCM5B11: BUSINESS INFORMATION SYSTEMS**

C01. Knowledge of MIS helps to gather, process and take decisions easily.

C02. It helps to provide right information at the right time at the right quantity

C03. Knowledge of DBMS helps to process data scientifically keeping all manifestations.

C04. Understanding of ERP helps easy automation and results in reduced costs.

C05. Business Process Reengineering results in increased dignity in business and profits.

### **ENG5D01 ENGLISH FOR COMPETITIVE EXAMINATIONS**

C01. Identify the important skills necessary for professional development.

C02. Develop necessary linguistics skills that are relevant in English.

C03. Appraise important aspects necessary for language development.

C04. Recognize the importance of getting prepared for competitive exams.

### **SEMESTER - 6**

#### **BC6B12: INCOME TAX & GST**

C01. Students will be able to compute tax liability of individuals

C02. The Learner can do filing of returns of income meeting statutory obligations

C03. The scholars understand the concept of GST and e-filing procedures

C04. The candidates understand the offences and penalties under the Acts.

C05. The Learner learns the rights, duties and powers of CAG and tax authorities.

#### **BCM6B13: Auditing and Corporate Governance**

C01. Knowledge of auditing helps gives newer insights and wide vision on the topic.

C02. Learns to do verification, vouching and valuation independently.

C03. Knows to set internal control system effectively to check frauds, errors and omissions.

C04. Solid understanding of the models and benefits of corporate governance.

C05. Evaluate different stakeholders' roles and significance in corporate governance.

#### **BCM6B14: Office Automation Tools**

C01. Students understand how to prepare documents using MS-Word

C02. Learner demonstrates excel spreadsheets and its applications.

C03. The candidate knows Power Point Presentations and its use in business meetings.

C04. Scholar acquires knowledge on distributed and client server computing.

C05. Understand the applications of internet in the field of business education and governance.

#### **BCM6B15 Computerised Accounting with Tally**

C01. Helps to develop awareness on accounting concepts and principles

C02. Aids to perform documentation, accounting and inventory operations using Tally

C03. Assist preparation of financial statements, tax documents, budgets and presentations

C04. Develop adequate knowledge on accounting information system and their application.

C05. To excel in budgets, reporting and accounting using Tally.

#### **BCM6B16: PROJECT REPORT**

C01. Students get clear idea on idea generation, topic selection, factors to be considered before selection of a topic, drafting methodology, sampling, etc.

C02. Gets insight on collection, tabulation, processing, analysis and interpretation of data clearly.

C03. Students get clarity of expressions and judgments.

C04. Students get acquainted with the forms, formalities and methodology of presenting an academic document.

C05. It improves skill, enthusiasm and a spirit of inquisitiveness among younger generations to look further and further and elicit hidden facts before the academia.