



**PROGRAMME SPECIFIC OUTCOMES AND
COURSE OUTCOMES OF
COMMERCE (UG & PG)**

VISION

- ❖ To impart quality Commerce education to rural & economically weaker students.
- ❖ To create interest in commerce related subjects in higher education to make them more competent and competitive.
- ❖ To make the student creative and research oriented.
- ❖ To raise the standard of our students to global levels and make them employable.
- ❖ To provide a platform to the students to exhibit their talents & creativity.

MISSION

- ❖ To provide not only to acquire knowledge but also to inculcate a sound of philosophy for a holistic living.
- ❖ To encourage self-evaluation, personality development and guide the students strive towards perfection and competence.
- ❖ We dedicate ourselves to continuous development of infrastructure in technologically update and intellectually inspiring environment for learning, research, creativity, innovation and professional activity and inculcate in them ethical and moral values.
- ❖ Department of Commerce provides excellent teaching & Learning environment with its focus in continuing education.

COURSE PROFILE**B.COM & M.COM****PROGRAMME OBJECTIVES (PO)**

- PO1:** Acquire adequate knowledge through Principles, Theory and Models of Business Management, Accounting, Marketing, Finance, IT, Operations and Human Resource.
- PO2:** To develop Leadership and Communication skills to become successful Business Leaders and Managers.
- PO3:** Obtain legal knowledge of various Business operations for effective Decision-making. To remember the conceptual knowledge with an integrated approach to various functions of Management
- PO4:** To develop problem-solving skills through experiential learning and innovative pedagogy to ensure utilization of knowledge in Professional Careers.
- PO5:** To apply the various Concepts, Theories and Models in the area of HR, Marketing, Finance.
- PO6:** To develop a positive attitude and life skills to become a multi facet Personality with a sense of Environmental Consciousness and Ethical values.
- PO7:** Ability to develop Group Behavior and lead a team to achieve the Individual, Group and Organizational Goals.
- PO8:** Possess strong foundation for their higher studies.
- PO9:** Become employable in various IT companies and Government jobs.
- PO10:** Demonstrate use of appropriate techniques to effectively manage Business challenges.

PROGRAMME SPECIFIC OUTCOMES (PSO)

The expected outcomes after completing the program would be:

- PSO1:** **Communication Skills** - Demonstrate proficiency for Business Communication for effective and Professional Business Management.
- PSO2:** **Critical Thinking Skills** - Demonstrate analytical and problem-solving skills through core elective area of specialization in Finance, Human Resource, and Marketing to solve the Business Issues.
- PSO3:** **Technical Skills** - Acquire employability skills through practical exposure of IT and its usage in Management.
- PSO4:** **Pragmatic** - Acquire Practical learning through Summer Internship, Industrial visit and to develop the new dimensions of knowledge through open electives to cater the need of the Industry.

PSO5: Entrepreneurial Perspective - Develop Entrepreneurial skills to become an Entrepreneur and to understand importance of Ethics in Business Decision-making and inculcate the spirit of Social Responsibility.

PSO6: Business Knowledge - Analyze and comprehend the applicability of Management Principles in solving complex Business issues and to apply various concepts, theories and models in the functional areas of Business like Marketing, HR and Finance in the Organizations

COURSE OUTCOME

BACHELOR OF COMMERCE [B.COM]

FIRST YEAR

YEAR	CODE	SKILL DEVELOPMENT COURSES	CR EDI T
I	FINANCIAL ACCOUNTING (CC-2201)	The course aims to help learners to :- CO1 -Acquire conceptual knowledge. CO2 -Financial accounting to impart skills for recording various kinds of business transactions with G.S.T. CO3 -Prepare financial statements.	5
	BUSINESS COMMUNICATION (CC-2202)	The course Aims to :- CO1 -Impart the learner's skill in reading writing comprehension CO2 -Communication in business field especially using electronic media.	5
	BUSINESS MATHEMATICS (CC-2203)	CO1 -To enable the students to have such minimum knowledge of mathematics as is applicable to business and economic situations.	5
	BUSINESS REGULATORY FRAMEWORK (CC-2204)	CO1 -To provide a brief idea about the frame work of Indian business laws	5
	BUSINESS ENVIRONMENT (CC-2205)	CO1 -To acquaint students with the local and global environment of business. CO2 -To acquaint students with the economic, political and technological	5

		environment in business. CO3- To acquire in depth knowledge of govt. policies and legal environment of business	
	BUSINESS ECONOMICS (CC-2206)	CO1- The course aims to acquaint the learners with fundamental economic theories. CO2- Impact on pricing, demand, supply, production, and cost concepts.	5

SECOND YEAR

YEAR	SUBJECT	SKILL DEVELOPMENT COURSES
II	CORPORATE A/C	CO1- These courses enable the students to develop awareness about corporate accounting in conformity with the provision of companies Act. CO2- Ability to link this idea with accounting theories CO3- Understand the concept of amalgamation of companies and techniques.
	COMPANY LAW	CO1- This objective of this course is to provide basic knowledge of the provisions Companies Act. 2013, along with relevant case law. CO2- Winding up proceeding, winding up of unregistered company, dissolution of company.
	COST ACCOUNTING	CO1- This course exposes the students to the basic concepts and the tools used in cost accounting. CO2- Evaluate the cost and benefits of different conventional and contemporary costing system. CO3- Apply cost accounting methods for both manufacturing and service industry.
	PRINCIPLES OF BUSINESS MANAGEMENT	CO1- This Course familiarizes the students with the basics of principles of management. CO2- It will enhance the communication skills, managerial skills, leadership skills and decision making skills of the students.
	BUSINESS STATISTICS	CO1- It enables the students to gain understanding of statistical techniques as are applicable to

		business. CO2- Ability to link this idea with managerial decision making process. CO3- Understand the concept of probability and application of permutation and combination in probability.
	FUNDAMENTAL OF ENTREPRENEURSHIP	CO1- It Provides exposure to the students to the entrepreneurial culture and industrial growth. CO2- Preparing them to set up and manage their own small units.

THIRD YEAR

YEAR	SUBJECT	SKILL DEVELOPMENT COURSES
III	INCOME TAX	CO1- It enables the students to know the basics of Income Tax Act and its implications. CO2- In order to familiarize the different know-how and heads of income with its components. CO3- Able to file IT return for various assesses.
	AUDITING	CO1- This course aims at imparting knowledge about the principles and methods of auditing and their applications.
	INDIRECT TAX WITH GST	CO1- This course aims at imparting basic knowledge about GST and applies the provisions of GST law to various situations.
	MANAGEMENT A/C	CO1- This course provides the students an understanding of the application of accounting techniques for management. CO2- Prepare income statements using variable costing and absorption costing. CO3- Communicate effectively with appropriate skill for advocating management accounting.
	FINANCIAL MANAGEMENT	CO1- The objective of this course is to help students understand the conceptual framework of financial management.

		<p>CO2- Understand the foundations of financial management, risk return framework and role of a finance manager.</p> <p>CO3- Analyze and evaluate capital projects under different situations using appropriate capital budgeting techniques.</p>
	FINANCIAL MARKET OPERATIONS	<p>CO1-This course aims at acquainting the students with the working of financial markets in India.</p>

COURSE PROFILE**MASTER OF COMMERCE [M.COM]**

COURSE OUTCOMES		
COURSE CODE	COURSE NAME	COURSE OUTCOMES
	MANAGERIAL ECONOMICS	<p>On completion of this course, learners will be able to:</p> <p>CO1-Apply the economic way of thinking to individual decision and business decisions.</p> <p>CO2-Understand the different approaches to theories of firm. Demand estimation and costs of production and how they affect short and long run decisions.</p> <p>CO3-Derive the equilibrium conditions for cost minimization and profit maximization.</p>
	ADVANCED ACCOUNTING	<p>CO1-Explain and apply the equity method of accounting to appropriate acquisitions.</p> <p>CO2- Describe and apply the generally accepted accounting principles relating to business combination under the parent company theory and the entity theory.</p>
	INCOME TAX LAW & ACCOUNTS	<p>CO1-It enables the students to know the basics of Income Tax Act and its implications.</p> <p>CO2- In order to familiarize the different know-how and heads of income with its components.</p> <p>CO3- Able to file IT return for various assesses.</p>
	STATISTICAL ANALYSIS	<p>CO1-To develop logical reasoning ability in decision making.</p> <p>CO2-To apply various parametric and non-parametric tests in the real life case situation.</p> <p>CO3-To make decisions under uncertain business situations.</p> <p>CO4-To bring out clearly the importance of statistics in solving different research problems.</p>

	CORPORATE LEGAL FRAMEWORK	<p>CO1-This objective of this course is to provide basic knowledge of the provisions Companies Act. 2013, along with relevant case law.</p> <p>CO2- Winding up proceeding, winding up of unregistered company, dissolution of company.</p>
	BUSINESS ECONOMICS	<p>CO1-The course aims to acquaint the learners with fundamental economic theories.</p> <p>CO2-Impact on pricing, demand, supply, production, and cost concepts.</p> <p>CO3- Student gain knowledge of basic concept of economics policy.</p>
	ADVANCED STATISTICS	<p>CO1-It enables the students to gain understanding of statistical techniques as are applicable to business.</p> <p>CO2- Ability to link this idea with managerial decision making process.</p> <p>CO3- Understand the concept of probability and application of permutation and combination in probability</p>
	BUSINESS LAWS	<p>CO1-To provide a brief idea about the frame work of Indian business laws.</p> <p>CO2- To enable with skills to initiate entrepreneurial ventures as partnership firm and LLP.</p> <p>CO3- To understand the fundamentals of negotiable instruments and their different uses under negotiable instruments act.</p>
	MANAGEMENT CONCEPTS	<p>CO1-This Course familiarizes the students with the basics of principles of management.</p> <p>CO2- It will enhance the communication skills, managerial skills, leadership skills and decision making skills of the students.</p>

	ORGANIZATIONAL BEHAVIOR	<p>CO1: It gives the basic concept of the organizational behavior.</p> <p>CO2: Develop the basic understanding of the individual behavior it helps to understand the personality of others and adopt it if it seems too good.</p> <p>CO3: Develop the perceptual concept among the students and a technique of learning even it is so tough.</p>
	ADVANCED COST ACCOUNTING	<p>CO1-This course exposes the students to the basic concepts and the tools used in cost accounting.</p> <p>CO2- Evaluate the cost and benefits of different conventional and contemporary costing system.</p> <p>CO3- Apply cost accounting methods for both manufacturing and service industry.</p>
	MANAGEMENT ACCOUNTING	<p>CO1-This course provides the students an understanding of the application of accounting techniques for management.</p> <p>CO2- Prepare income statements using variable costing and absorption costing.</p> <p>CO3- Communicate effectively with appropriate skill for advocating management accounting.</p>
	ACCOUNTING FOR MANAGERIAL DECISION	<p>CO1 – To discuss appropriate financial information to make operational decisions.</p> <p>CO2 – To demonstrate usage of accounting data in critical management situations.</p> <p>CO3 – To enumerate the fundamental concepts of managerial accounting appropriate for all organizations.</p>
	PRINCIPLES OF MARKETING	<p>CO1 – To understand how organization identify customers and their wants / needs.</p> <p>CO2 – To apply key frameworks and methods, and develop analytical skills to solve marketing problems.</p> <p>CO3 – The impact of marketing and its integration with your own major or field of interest.</p>

	ADVERTISING & SALES MANAGEMENT	CO1 – Prepare and deliver a sales presentation. CO2 – Identify and respond to clients advertising and marketing communication objectives by applying theories of selling.
	MARKETING RESEARCH	CO1 -Students equipped with how to conduct marketing research/projects in their work place and/or in personal career advancement in research.
	INTERNATIONAL MARKETING	CO1 – Develop an understanding of and an appreciation for basic international marketing concepts, theories, principles and terminologies. CO2 – Be able to demonstrate an awareness and knowledge of the impact of environmental factors (cultural, economic, institutional, legal and practical) on international marketing activities. CO3 – Be capable of developing a global marketing strategies by applying the basic concepts of product, pricing, promotion and channels of distribution in international settings.
	FINANCIAL MANAGEMENT	CO1 -The objective of this course is to help students understand the conceptual framework of financial management. CO2 - Understand the foundations of financial management, risk return framework and role of a finance manager. CO3 - Analyze and evaluate capital projects under different situations using appropriate capital budgeting techniques.
	STRATEGIC MANAGEMENT	CO1 -To describe the role of strategic management and the strategic management process. CO2 -To understand about the techniques to scan an environment and the role of environment scanning in hurdle less strategic management of an organization. CO3 -To understand the importance of strategy formulation and strategy implementation.
	RESEARCH METHODOLOGY	CO1 -To understand Meaning of Research, identification and formulation of research problem. and to Create Hypothesis and testing.

		<p>CO2-To understand the research design. And to understand the different sampling methods and to identify methods of Data collection.</p> <p>CO3-To apply Report writing and drafting of report.</p>
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