



**Program B. Com**

**Program Objectives**

1	To provide the concepts of Management Accounting, Finance and the other areas of Commerce
2	To provide critical thinking skills by identifying and analyzing accounting issues using the relevant accounting framework
3	To prepare students Work effectively and professionally in teams as well as leaders.
4	To make students self employment, the programme also aims to develop and inculcate <i>entrepreneurial skills</i> among the students.
5	Provide practical knowledge to student for analysis and evaluation of ethical problems that occur at all levels of business decision making

**Program Outcomes**

<b>PO1</b>	Applying the disciplinary knowledge of commerce and its application in real business world.
<b>PO2</b>	Application of critical thinking and analytical reasoning for decision making.
<b>PO3</b>	Ability to cooperate, work as team and also as leader
<b>PO4</b>	Ability to communicate and understand ethical aspects of business.
<b>PO5</b>	Ability to develop the entrepreneurial acumen.

Code. No/CO	Subjects	Blooms Taxonomy	PO1	PO2	PO3	PO4	PO5
			<b>Knowledge</b>	<b>Communication &amp; Ethical</b>	<b>Team &amp; Leadership</b>	<b>Critical Thinking and Analytical Reasoning</b>	<b>Entrepreneuria l</b>
	<b>YEAR I</b>						
<b>C-101</b>	<b>BUSINESS COMMUNICATION</b>						
<b>Course Objective</b>	The objective of this course is to develop effective business communication skills among the students.						
CO1	Apply business communication strategies and principles to prepare effective communication for business situations.	Applying (K4)	H	H		L	L
CO2	Develop an understanding of appropriate organizational formats and channels used in business communications	Knowledge (K2)	H	H	L	L	L
CO3	Analyse ethical, legal, cultural, and global issues affecting business Communication.	Analyse (K5)	H	H	L	M	L
CO4	Developing effective verbal and non-verbal communication skills.	Remembering (K1),	H	H			
			<b>H</b>	<b>H</b>	<b>L</b>	<b>L</b>	<b>L</b>
<b>C-102</b>	<b>BUSINESS STATISTICS</b>						
<b>Course Objective</b>	The purpose of the paper is to inculcate and analytical ability among the students						
CO1	Gaining Knowledge of basic concept of business statistics	Knowledge ( K 2)	H			H	L
CO2	To compute various measures of central tendency, measures of Dispersion and their implication on business performance.	Remembering ( K1),	H			H	
CO3	To compute various measures of time series analysis, correlation and regression analysis and their implication on	Remembering ( K1),	H	L		H	
CO4	To perform practical application for taking managerial decision	Applying ( K 4)	M	L	L	H	L
			<b>H</b>	<b>L</b>	<b>L</b>	<b>H</b>	<b>L</b>
<b>C-103</b>	<b>FINANCIAL ACCOUNTING</b>						
<b>Course Objective</b>	To impart basic accounting knowledge as applicable to business						
CO1	Understand and apply accounting concepts, principles and conventions for their routine monetary transaction.	Knowledge (K2),	H	L		M	L
CO2	Understand about IFRS, IBC for preparation and reporting of financial statements	Knowledge (K2),	H	L			L
CO3	Analyse, interpret and communicate the information contained in basic financial statements and explain the	Analysing (K 5),	M	M		M	L
CO4	Understand about Accounting records for goods, Hire & Royalties Accounts and preparing financial statements	Knowledge (K2),	H			M	L
			<b>H</b>	<b>L</b>		<b>M</b>	<b>L</b>

<b>C-104</b>	<b>BUSINESS REGULATORY FRAMEWORK</b>							
<b>Course Objective</b>	The objective of this course is to provide a brief idea about the frame work of Indian business laws.							
CO1	Develop basic understanding of Law of Contract & Limited Liability Partnership Act	Knowledge (K2)	H	L				
CO2	Understanding & apply the knowledge of provisions of Sales of Goods Act for regulating business organizations	Knowledge (K2)	H					L
CO3	Understanding & apply of provisions of Consumer Protection Act for regulating business organizations	Knowledge (K2)	H	L	L			L
CO4	Able to analyse laws to facilitate business decisions.	Knowledge (K2),	M	L	L	H		L
			<b>H</b>	<b>L</b>	<b>L</b>	<b>L</b>		<b>L</b>
<b>C-105</b>	<b>BUSINESS ECONOMICS</b>							
<b>Course Objective</b>	This course in meant to acquaint the student with the principles of business economics as are applicable in business							
CO1	Remember the concepts of economics and also able to understand the various economic principles to make effective	Knowledge ( K 2),	H	L	L	M		L
CO2	Understand the law of demand & supply & their elasticities, evaluate & analyse these concepts in changing situations of	Knowledge (K2)	H			M		L
CO3	Understand the production concept its relation to the business world	Comprehending (K 3),	M			M		L
CO4	Understand & evaluate the different market structure and for application of various pricing strategic	Applying ( K 4),	M	L	L	M		L
			<b>H</b>	<b>L</b>	<b>L</b>	<b>M</b>		<b>L</b>
<b>C-106</b>	<b>BUSINESS ENVIRONMENT</b>							
<b>Course Objective</b>	This course aims acquainting the students with the emargiong issue in business at the national and international level in the light of the policies of liberalization and globalization.							
CO1	Develop understanding and fundamental knowledge about business environment	Remembering ( K1),	H			M		L
CO2	Develop understanding on role of government for business environment	Knowledge ( K 2)	H	L		L		L
CO3	Develop understanding on NITI Aayog	Knowledge ( K 2)	H	L				L
CO4	Analysing current trend of business environment	Analysing ( K 5)	M	L	L	M		M
			<b>H</b>	<b>L</b>	<b>L</b>	<b>M</b>		<b>L</b>
	<b>YEAR II</b>							
<b>C-201</b>	<b>COMPANY LAW</b>							
<b>Course Objective</b>	To impart basic understanding of provisions of Companies Act concerning incorporation and regulation of business organizations.							
CO1	Understanding of provisions of Companies Act concerning incorporation of business organizations	Knowledge (K2),	H	L	L	L		M
CO2	Understanding and apply the knowledge of provisions of Companies Act concerning Prospectus and Allotment of	Knowledge (K2)	H	L		L		M
CO3	Understanding and apply the knowledge of Companies Act concerning Management, Administration & Directors	Knowledge (K2)	H	L	L	L		M
CO4	Understanding and apply the knowledge of provisions of Companies Act concerning Winding up of company	Knowledge (K2)	H	L	L			M
			<b>H</b>	<b>L</b>	<b>L</b>	<b>L</b>		<b>M</b>
<b>C-202</b>	<b>COST ACCOUNTING</b>							
<b>Course Objective</b>	This course exposes the students to the basic concepts and the tools used in cost accounting.							
CO1	Understand and apply cost accounting concepts, principles and conventions for their routine monetary transaction	Knowledge (K2),	H	L		L		L
CO2	Develop basic understanding of Material, Labour and Overhead cost	Knowledge ( K 2)	H	L		L		L
CO3	Understanding and apply the knowledge of Cost Ascertainment & Cost Records	Knowledge (K2)	H	L		L		L
CO4	Understand and analyse of Job, Batch and Contract costing	Knowledge ( K 2)	H	L	L	L		L
			<b>H</b>	<b>L</b>	<b>L</b>	<b>L</b>		<b>L</b>
<b>C-203</b>	<b>PRINCIPLES OF BUSINESS MANAGEMENT</b>							
<b>Course Objective</b>	This course familiarizes the student with the basics of principles of management.							
CO1	Develop understanding of management concepts	Knowledge (K2),	H	L	M	M		M
CO2	Explain principles and functions of planning & organizing and its implementation in organisation	Knowledge (K2)	H	M	M	M		M
CO3	Develop understanding of motivation and it impact on organization	Knowledge (K2)	H	M	M	M		M
CO4	Analyse the concept of managerial control and its importance in business	Knowledge (K2)	H	M	M	M		M
			<b>H</b>	<b>M</b>	<b>M</b>	<b>M</b>		<b>M</b>

<b>C-204</b>	<b>INCOME TAX</b>						
<b>Course Objective</b>	It enables the students to know the basics of Income Tax and its implications						
CO1	Understand about various income tax provision	Remembering ( K1)	H			M	L
CO2	Have the knowledge of Heads of Income	Knowledge ( K 2)	H		L	L	M
CO3	Understand and apply the knowledge of Computation of Tax Liability & Tax management	Knowledge (K2)	H			L	M
CO4	Understand the scope income tax planning concerning various business and managerial and strategic activities can	Remembering ( K1),	M	L		M	M
			<b>M</b>	<b>L</b>	<b>L</b>	<b>M</b>	<b>M</b>
<b>C-205</b>	<b>FUNDAMENTALS OF ENTREPRENEURSHIP</b>						
<b>Course Objective</b>	It provides exposure to the students to the entrepreneurial culture and industrial growth so as to preparing them to set up and manage their own small units.						
CO1	Remember and comprehend basic concepts of entrepreneurship	Remembering ( K1), Knowledge ( K 2), Comprehending(K3)	H		L	L	H
CO2	Develop knowledge on Promotion of a Venture	Knowledge ( K 2)	H		L		H
CO3	Analyse knowledge on Assistance and role of Entrepreneurial Development Agencies	Applying ( K 4),	H	L	L	M	H
CO4	Analyse the concept of Entrepreneurial Behaviour and understand the Role of Entrepreneur	Applying ( K 4,	H	L	L	M	H
			<b>H</b>	<b>L</b>	<b>L</b>	<b>M</b>	<b>H</b>
<b>C-206</b>	<b>PUBLIC FINANCE</b>						
<b>Course Objective</b>	The objective of this course is to provides basic knowledge about various intricacies for Public finance						
CO1	Remember and comprehend basic concepts Public Finance	Remembering ( K1), Knowledge ( K 2), Comprehending(K3)	H			L	L
CO2	Develop understanding of Public Expenditure	Knowledge ( K 2)	H	L		L	L
CO3	Develop understanding of Public Revenue & Debts and apply this knowledge	Knowledge (K2)	H	L	L	L	L
CO4	Understand the scope Indian Public Finance System	Knowledge ( K 2),	M	L		M	L
			<b>H</b>	<b>L</b>	<b>L</b>	<b>M</b>	<b>L</b>
	<b>YEAR III</b>						
<b>C-301</b>	<b>CORPORATE ACCOUNTING</b>						
<b>Course Objective</b>	This course enables the students to develop awareness about corporate accounting in conformity with the provisions of companies Act.						
CO1	Understand about Issue of Shares and Debentures	Knowledge ( K 2)	H		L	L	L
CO2	Understand and analyse about Valuation of goodwill and shares	Knowledge ( K 2),	H		L	L	L
CO3	Understand and apply the knowledge about final accounts	Knowledge ( K 2),	H	L	L	L	L
CO4	Understand the scope Consolidated balance sheet	Knowledge ( K 2),	M	L	L	L	L
			<b>H</b>	<b>L</b>	<b>L</b>	<b>L</b>	<b>L</b>
<b>C-302</b>	<b>AUDITING</b>						
<b>Course Objective</b>	This course aims at imparting knowledge about the principal and methods or auditing and their applications .						
CO1	Understand about the concepts of auditing	Knowledge ( K 2)	H		L	L	L
CO2	Understand about the Audit Procedure	Knowledge ( K 2)	H	L		L	L
CO3	Understand and analyse about the Audit of companies & Auditor	Knowledge ( K 2),	H	L	L	L	L
CO4	Understand the scope Recent trends in auditing	Knowledge ( K 2),	M		L	L	L
			<b>H</b>	<b>L</b>	<b>L</b>	<b>L</b>	<b>L</b>

<b>C-303</b>	<b>PRINCIPLES OF MARKETING</b>						
<b>Course Objective</b>	The objective of this course is to help students understand the concept of marketing and its applications.						
CO1	Remember and Comprehend basic marketing concepts.	Remembering ( K1),	H	M	L	M	M
CO2	Understand marketing Insights on application of basic marketing concepts.	Comprehending ( K 2),	H	M	M	M	M
CO3	Understand and analysing Business, Consumer Markets and ability Identify & evaluate Market Segments and Targeting	Knowledge ( K 2),	H	M	M	H	M
CO4	Develop skills to understand the current global and digital aspect of marketing.	Evaluating ( K7)	M	M	M	H	M
			<b>H</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
<b>C-304</b>	<b>ECONOMIC LAWS</b>						
<b>Course Objective</b>	It will provide a basic knowledge of Economic laws to the learners.						
CO1	Remember and comprehend the Securities Laws	Remembering ( K1),	H	L		L	M
CO2	Understand and analyze the Environmental Laws	Knowledge ( K 2),	H	L		M	M
CO3	Understand and analyze the IPR & Industrial Laws	Knowledge ( K 2),	H	L	L	M	M
CO4	Understand and analyze the Foreign exchange & Anti-corruption Laws	Knowledge ( K 2),	H	L	L	M	M
			<b>H</b>	<b>L</b>	<b>L</b>	<b>M</b>	<b>M</b>
<b>C-305</b>	<b>E-COMMERCE</b>						
<b>Course Objective</b>	To enable the student to become competent to understand the mechanism for excelling in E Commerce based employment and self-employment opportunities.						
CO1	Remember and Comprehend the E commerce	Remembering ( K1),	H	M	M	M	M
CO2	Understand and analyse the various form of online business	Knowledge ( K 2),	M	M	M	M	M
CO3	Understand and analyse the operations & payment system of E-commerce	Knowledge ( K 2),	M	M	M	M	M
CO4	Understand and analyse the Security and legal Aspects of E-commerce	Knowledge ( K 2),	M	M	M	M	M
			<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
<b>C-306</b>	<b>MANAGEMENT ACCOUNTING</b>						
<b>Course Objective</b>	To enable the students to understand the practical knowledge of decision-making accounting, which is related to the management.						
CO1	Understand and apply management accounting concepts in business	Knowledge (K2), Comprehending (K 3)	H			L	L
CO2	Develop basic understanding of budgetary control and apply this knowledge in business	Knowledge ( K 2),	H	L		L	L
CO3	Understand and analyse the Funds and cash flow & marginal costing	Knowledge ( K 2),	H		L	L	L
CO4	Develop understanding of standard costing and analysis of variances in business	Knowledge ( K 2),	H	L	L	L	L
			<b>H</b>	<b>L</b>	<b>L</b>	<b>L</b>	<b>L</b>