

SUBJECT: COMMERCE(B.COM)	
PROGRAMME OUTCOMES	<p>PO1: The Commerce program is designed to provide students with the knowledge, skills, and mind-set needed to navigate the challenges faced by modern business organizations.</p> <p>PO2: The B. Com. (Hons) curriculum offers a carefully chosen mix of subjects including Accounting, Economics, Finance, Management, Tax, Marketing, and Law.</p> <p>PO3: The program focuses on nurturing intellectual, personal, interpersonal, and social skills through a holistic approach to education, preparing graduates to make informed, ethical decisions and excel in leadership roles.</p> <p>PO4: The course encourages reflective and analytical thinking, fostering curiosity and deep insights into the business world, enabling students to address complex situations with enhanced knowledge and wisdom.</p>
PROGRAMME SPECIFIC OUTCOMES	<p>PSO1: Demonstrate the ability to apply fundamental accounting and financial principles to analyze, record, and interpret financial transactions, prepare financial statements, and evaluate financial performance.</p> <p>PSO2: Explain and apply key business laws and regulations, including corporate law, taxation, and contract law, to ensure compliance and effective management within a business environment.</p> <p>PSO3: Design and conduct business research projects using appropriate methodologies, including data collection, analysis, and interpretation, to support decision-making and solve business problems.</p> <p>PSO4: Apply marketing principles and management strategies to develop and implement effective marketing campaigns, manage business operations, and enhance organizational performance.</p> <p>PSO5: Utilize advanced financial and management accounting techniques, including cost analysis, budgeting, and financial forecasting, to support strategic planning and operational efficiency.</p> <p>PSO6: Adapt to Technological Changes in Business: Demonstrate proficiency in using business software and technology for tasks such as financial analysis, data management, and digital marketing, and adapt to emerging technological trends in the business world.</p>
COURSE OUTCOMES	
After completion of the course students will be able to:	
Semester I	
CORE-1	CO1: Comprehensive understanding of the fundamentals of financial

<p>FINANCIAL ACCOUNTING</p>	<p>accounting, including its principles, processes, and reporting standards.</p> <p>CO2: Develop skills in preparing financial statements for various business structures, managing partnership accounts, and handling complex accounting scenarios such as hire purchase systems and branch accounting.</p> <p>CO3: Apply accounting procedures to record business transactions and prepare financial statements.</p> <p>CO4: Analyze and interpret financial statements using relevant reporting standards.</p> <p>CO5: Employ accounting principles to various business situations like partnerships, branches, and specific transactions.</p>
<p>CORE-2 BUSINESS LAW</p>	<p>PO1: Understand the essential principles of contract law, including contract formation, validity, and remedies for breach, as well as the specifics of sales transactions and the rights of unpaid sellers.</p> <p>CO2: Analyze and apply legal principles concerning partnerships and limited liability partnerships (LLPs).</p> <p>CO3: Demonstrate effective communication and critical thinking skills in the context of business law.</p> <p>CO4: Promote ethical conduct and responsible decision-making in business transactions.</p> <p>CO5: Enhance employability skills by applying legal knowledge to real-world business situations.</p>
<p>GE-I MICRO ECONOMICS</p>	<p>CO1:Analyze the concept of demand, including demand functions, laws, and elasticity, and explain consumer behavior using the Marshalling utility approach and Indifference Curve approach.</p> <p>CO2: Describe production functions and cost concepts, including short-run and long-run production, total, average, and marginal products.</p> <p>CO3: Explain the characteristics and equilibrium conditions of a perfectly competitive market, including profit maximization, revenue concepts, and the determination of supply curves and producer surplus.</p> <p>CO4: Evaluate the concept of monopoly, including sources of monopoly power, equilibrium conditions, and price discrimination, and discuss the social costs associated with monopoly.</p> <p>CO5: Assess imperfect competition by explaining monopolistic competition and oligopoly, including non-collusive and collusive models like Sweezy's Kinked Demand Curve and cartel concepts.</p>

SEMESTER II

<p>CORE-3 COST ACCOUNTING</p>	<p>CO1: Acquire a thorough understanding of cost accounting fundamentals, including its concepts, scope, objectives, and various costing methods and techniques.</p> <p>CO2: Apply practical skills in implementing costing systems, preparing cost sheets, and applying job and batch costing methods effectively.</p> <p>CO3: Analyze and manage labor costs using appropriate methods and incentive schemes.</p> <p>CO4: Employ cost allocation and absorption techniques to calculate overhead costs and determine cost variances.</p> <p>CO5: Apply different costing methods (contract and process) to analyze costs in diverse production environments.</p>
<p>CORE-4 CORPORATE LAWS</p>	<p>CO1: Understanding of company law, including the formation, types, and key features of companies as per the Companies Act 2013, and the roles and responsibilities of directors and key managerial personnel.</p> <p>CO2: Analyse about share capital and debentures, including their types, issuance, and management, equipping them with essential knowledge for effective company administration and financial management.</p> <p>CO3: Analyze the roles, responsibilities, and legal framework surrounding promoters and the incorporation process.</p> <p>CO4: Evaluate the function and requirements of a prospectus in the context of capital raising.</p> <p>CO5: Acquire knowledge about the legal framework and the ways and means to deal with the legal aspect of different situations of corporate sector</p>
	<p>CO1: Define and differentiate between microeconomics and macroeconomics, and describe various economic systems.</p> <p>CO2: Explain and calculate key concepts of national income, including GDP, GNP, and per capita income, and address the challenges in measuring them.</p> <p>CO3: Analyze national income equilibrium through concepts such as consumption, savings, investment, and the effects of government and foreign sectors.</p> <p>CO4: Evaluate the economic functions of government, including budget types, revenue sources, expenditure, and public debt.</p> <p>CO5: Analyze macroeconomic problems such as business cycles, unemployment, inflation, and deflation, and assess the role of the RBI and monetary policy.</p>

SEMESTER-III

CORE-5 CORPORATE ACCOUNTING	<p>CO1: Understand how to maintain books of accounts, statutory records, and annual returns, and manage the issue and underwriting of shares and debentures, including the accounting treatment of ESOPs and ESPS.</p> <p>CO2: Acquire clarity on preparing financial statements for companies and valuing goodwill and shares.</p> <p>CO3: Learn the provisions for buyback of shares and the redemption of preference shares and debentures.</p> <p>CO4: Recognize different modes of liquidation and understand their consequences.</p>
CORE-6 INCOME TAX LAW AND PRACTICE	<p>CO1: Define key concepts and terms under the IT Act, such as assessee, assessment year, sources of income, and tax-related terms like tax evasion, avoidance, and planning.</p> <p>CO2: Determine the residential status of individuals and understand the incidence of tax, excluding companies.</p> <p>CO3: Compute income under different heads including salary, house property, profits and gains from business or profession, capital gains, and other sources.</p> <p>CO4: Identify various deductions and exemptions applicable under specific income heads.</p> <p>CO5: Identify and assess incomes that do not form part of total income, except for section 10AA, and understand agricultural versus non-agricultural income.</p> <p>CO6: Apply rules for set off and carry forward of losses, and calculate deductions from gross total income under various sections, including rebate</p> <p>CO7: Determine total income, assess tax liability, and become familiar with filing returns, assessment procedures, and TDS provisions.</p>
CORE-7 MANAGEMENT PRINCIPLES AND APPLICATION	<p>CO1: Understand various management concepts such as planning, organizing, staffing, coordinating, controlling, motivating, and the Managerial Grid.</p> <p>CO2: Apply management principles to decision-making in different types of business organizations.</p> <p>CO3: Identify and develop human, motivational, communication, and conceptual skills required in the industry.</p> <p>CO4: Analyze different leadership styles and qualities, as well as</p>

	coordination and controlling mechanisms for effective management.
GE-III BUSINESS STATISTICS	<p>CO1: Define and classify different types of data (univariate, bivariate, multivariate, time-series, and cross-sectional) and compute measures of central tendency, including arithmetic, geometric, and harmonic means, as well as mode and median, using Excel and statistical software.</p> <p>CO2: Calculate and interpret measures of variation such as range, quartile deviation, mean deviation, and standard deviation, and assess skewness and kurtosis using Excel and statistical software.</p> <p>CO3: Perform correlation and regression analyses, including simple, multiple, and partial correlations, and linear and nonlinear regressions, while understanding the relationships between correlation and regression coefficients and calculating the standard error of estimate using statistical software.</p> <p>CO4: Construct and evaluate index numbers using fixed and chain bases, univariate and composite methods, and apply techniques for base shifting, splicing, and deflating, while addressing problems in index number construction and analyzing consumer price and share price indices.</p> <p>CO5: Analyze time series data by identifying components, applying additive and multiplicative models, fitting trend lines using least squares, and calculating seasonal variations using methods such as simple averages, ratio-to-trend, and ratio-to-moving averages with the help of statistical software.</p>
SEC-1 E-COMMERCE	<p>CO1: Define e-commerce, including its types, business models (B2B, B2C, C2C, C2B), and e-Governance, and analyze real-life examples and forces driving e-commerce.</p> <p>CO2: Explain E-CRM concepts, features, goals, and strategies, and describe the phases and types of E-CRM along with the functional components of a successful E-CRM system.</p> <p>CO3: Describe various digital payment methods (e.g., debit/credit cards, e-money, NEFT, RTGS), explain the functions of digital wallets and payment gateways, and evaluate the risks associated with e-payments.</p> <p>CO4: Define ERP, including its features, modules, and benefits, and analyze the phases of ERP implementation along with its limitations.</p> <p>CO5: Analyze new trends in e-commerce, such as social commerce and digital marketing, and evaluate the objectives, methods, and limitations of advertisement in social media.</p>
SEMESTER-IV	
CORE-8	CO1: Understand the basic principles, objectives, and benefits of GST,

GST AND INDIRECT TAXES	<p>including its constitutional background, pre-GST tax structure, and the dual GST model.</p> <p>CO2: Recognize the key features and provisions of the CGST Act, SGST Act, and IGST Act, and apply procedures for levy, collection, and exemption under these acts.</p> <p>CO3: Explain the processes for registration, returns, and assessment in GST, including the classification of goods and services, and handling of tax invoices and records.</p> <p>CO4:Analyze the roles and functions of the GST Council, CBEC, and other regulatory bodies, and understand the technology and compliance aspects related to GST.</p> <p>CO5: Evaluate practical issues related to GST compliance, including registration, returns, refunds, and dealing with offences and penalties.</p>
CORE-9 FUNDAMENTALS OF DATA MANAGEMENT	<p>CO1: Apply word processing and presentation tools to create and format business documents and graphical representations effectively.</p> <p>CO2: Create and analyze spreadsheets using advanced MS Excel functions and tools to support data-driven decision-making.</p> <p>CO3: Manage and maintain accounting records by using Database Management Systems (DBMS) for efficient data handling.</p> <p>CO4: Utilize web design tools to create and format websites, demonstrating practical application of web technologies.</p> <p>CO5: Evaluate and apply data management techniques in various business scenarios, including accounting and statistical analysis.</p>
CORE-10 MANAGEMENT ACCOUNTING	<p>CO1: Understand the nature, sources, and purpose of management information and apply accounting techniques for effective managerial decision-making.</p> <p>CO2:Analyze and interpret financial data to assist management in forming policies, strategies, and controlling organizational performance.</p> <p>CO3: Develop and apply basic cost and quantitative information for decision-making in various business contexts.</p> <p>CO4: Prepare budgets, compare actual costs with standard costs, analyze variances, and use performance measurements for effective planning and control.</p> <p>CO5: Evaluate and apply management accounting principles to support strategic decision-making and organizational control.</p>
GE-4	<p>CO1: Understand the nature, scope, and importance of marketing,</p>

<p>PRINCIPLES OF MARKETING</p>	<p>differentiate between selling and marketing, and analyze the components of the marketing environment.</p> <p>CO2:Analyze consumer behavior, identify factors influencing buying decisions, and explain market segmentation and its bases.</p> <p>CO3: Explain product concepts, classifications, and the product life-cycle, and describe the processes of branding, packaging, and new product development.</p> <p>CO4: Evaluate pricing strategies and policies, and analyze factors affecting pricing decisions, as well as understand distribution channels and physical distribution.</p> <p>CO5: Assess various promotion methods and their characteristics, and explore recent developments in marketing such as social marketing, online marketing, and consumerism.</p>
<p>(SEC-2) ENTREPRENEURSHIP DEVELOPMENT AND BUSINESS ETHICS</p>	<p>CO1: Define entrepreneurship and creative behavior, identify its elements and determinants, and analyze the importance of entrepreneurship in micro, small, and medium enterprises, including the role of family business and contemporary Indian business role models.</p> <p>CO2: Identify and evaluate sources of business ideas, and apply feasibility tests to develop a comprehensive business plan or project proposal, including business processes, location, layout, and project report preparation.</p> <p>CO3: Assess the public and private systems of support for entrepreneurship, including finance, marketing, technology, and industrial accommodation, and evaluate the roles of business incubators, angel investors, venture capital, and private equity funds.</p> <p>CO4:Analyze strategies for mobilizing resources for startups, including accommodation, utilities, preliminary contracts with stakeholders, and address common startup problems.</p> <p>CO5: Define business ethics and corporate social responsibility, explore various types and factors influencing business ethics, and analyze ethical dilemmas, principles, and arguments for and against business ethics.</p>
<p>SEMESTER-V</p>	
<p>CORE-11 COMPUTERIZED ACCOUNTING & E-FILING OF TAX RETURNS</p>	<p>CO1: Demonstrate the use of computerized accounting software by performing tasks such as company creation, ledger management, order processing, inventory handling, bank reconciliation, and managing vouchers, including TDS and GST.</p> <p>CO2: Design and implement a computerized accounting system using a DBMS package by creating tables, queries, forms, and reports, and developing voucher entry forms, ledgers, and financial statements like</p>

	<p>trial balance, profit & loss account, and balance sheet.</p> <p>CO3: Develop and manage a payroll accounting system using a DBMS package, including designing forms, queries, and reports for payroll processing.</p> <p>CO4: Prepare and submit income tax returns (ITR) online and offline for individual taxpayers, including the use of DSC, EVC, e-tax calculators, and e-payment methods, and perform tasks related to viewing and verifying e-filed returns.</p> <p>CO5: Utilize backup and restore functions, and manage data export and import processes in computerized accounting systems to ensure data integrity and accessibility.</p>
<p>CORE-12 FUNDAMENTALS OF FINANCIAL MANAGEMENT</p>	<p>CO1: Explain key functions of financial management, including profit vs. value maximization, the role of the CFO, and concepts of time value of money, annuities, and perpetuities.</p> <p>CO2: Analyze various sources of finance, compute the cost of capital, including weighted average and marginal costs, and understand the relevance of these costs to financing decisions.</p> <p>CO3: Evaluate capital expenditure decisions using methods such as Discounted Payback Period, Net Present Value, and Internal Rate of Return, and understand their merits and demerits.</p> <p>CO4: Develop dividend policies by analyzing types of dividends, payout and retention ratios, and applying dividend theories like Walter's and Gordon's models.</p> <p>CO5: Manage working capital by estimating needs, analyzing working capital cycles, and implementing policies for current assets, including conservative, aggressive, and balanced approaches.</p>
<p>DSE-1 ACCOUNTING & FINANCE (Financial Markets, Institutions, & Services)</p>	<p>CO1: Analyze the theoretical framework of the financial system, including its stability factors, development finance vs. universal banking, and the roles of financial intermediaries and innovations, with a focus on central banking and the RBI.</p> <p>CO2: Evaluate the performance and historical perspectives of major financial institutions such as IDBI, ICICI, LIC, and commercial banks, and assess issues related to competition, interest rates, NPAs, and capital adequacy norms.</p> <p>CO3: Understand the evolution and regulatory control of non-banking financial institutions (NBFIs) by RBI and SEBI, and analyze the role and features of entities like Unit Trust of India, mutual funds, and commercial paper markets.</p> <p>CO4: Examine asset-based and fee-based financial services, including lease finance, consumer credit, factoring, venture capital, and advisory</p>

	<p>services like stock broking and credit rating, and evaluate their functions and advantages.</p> <p>CO5: Describe the operations related to financial assets and instruments, including rights issues, debentures, and equity shares, and analyze the regulatory framework governing primary and secondary markets, focusing on SEBI and company law provisions.</p>
<p>DSE-2 ACCOUNTING & FINANCE (Financial Statement Analysis & Reporting)</p>	<p>CO1: Define the key concepts of financial statements, including their nature, objectives, and types such as income statements, balance sheets, fund flow statements, cash flow statements, and notes to accounts, and recognize their limitations.</p> <p>CO2: Compare traditional and modern approaches to financial statement analysis, and apply various techniques including comparative statements, common-size statements, trend ratios, and ratio analysis to interpret financial data and address common analysis problems.</p> <p>CO3: Classify and interpret various financial ratios, apply practical methods of ratio analysis such as time series, cross-sectional, residual, and multivariate analysis, and understand the application of statistical tools in financial analysis.</p> <p>CO4:Analyze cash flow statements as per AS 3, and evaluate both statutory and non-statutory corporate reports, including the principles of integrated and sustainability reporting.</p> <p>CO5: Evaluate the application and limitations of univariate versus multivariate ratio analysis, and understand how statistical tools enhance financial statement analysis.</p>
	<p>SEMESTER-VI</p>
<p>CORE-13 AUDITING AND CORPORATE GOVERNANCE</p>	<p>CO1: Define and apply fundamental concepts of auditing, including its objectives, principles, techniques, and procedures, and differentiate between internal controls mechanisms such as internal check and internal audit.</p> <p>CO2:Analyze the role and responsibilities of company auditors, including their qualifications, appointment, rights, duties, and the various types of auditor reports, and understand their liabilities under the Companies Act 2013.</p> <p>CO3: Evaluate special types of audits, including cost audit, tax audit, and management audit, and assess recent trends in auditing, such as auditing in an EDP environment and relevant standards and case studies.</p> <p>CO4: Explain the conceptual framework of corporate governance, analyze major corporate scandals, and understand common governance problems and reforms, including codes and standards on corporate governance.</p>

	<p>CO5: Assess the strategic planning and implementation of corporate social responsibility (CSR), including its relationship with corporate sustainability, business ethics, and governance, and understand CSR provisions and committees under the Companies Act 2013.</p>
<p>CORE-14 BUSINESS MATHEMATICS</p>	<p>CO1: Perform matrix operations, including finding inverses, and solve systems of linear equations with unique solutions using matrix inversion and Cramer's Rule.</p> <p>CO2: Analyze mathematical functions, including linear, quadratic, polynomial, exponential, logarithmic, and logistic functions, and apply differentiation rules to find maxima and minima.</p> <p>CO3: Apply integration techniques, including substitution, integration by parts, and partial fractions, to compute definite integrals and solve problems related to marginal analysis, consumers and producer's surplus, and learning curves.</p> <p>CO4: Calculate compounding and discounting of sums, evaluate different types of annuities (ordinary, due, deferred, continuous, and perpetual), and determine their present and future values using various interest rates, and understand depreciation of assets.</p> <p>CO5: Formulate and solve linear programming problems (LPP) using graphical and simplex methods, analyze cases of unique, multiple, unbounded, and infeasible solutions, and apply PERT and CPM techniques for project management using mathematical software.</p>
<p>DSE-III Accounting & Finance (Fundamentals of Corporate Tax Planning)</p>	<p>CO1: Explain the concepts of tax planning, tax management, tax avoidance, and tax evasion, and differentiate between assessment year and financial year in the context of corporate tax in India.</p> <p>CO2: Analyze the residential status of corporations and its tax implications, including the calculation of tax liability and the application of Minimum Alternate Tax (MAT).</p> <p>CO3: Evaluate the carry forward and set-off of losses and unabsorbed depreciation across different heads of income, understanding the impact on corporate tax computation.</p> <p>CO4: Develop tax planning strategies related to depreciation, capital gains, and scientific research expenditures to optimize corporate tax liabilities.</p> <p>CO5: Understand the processes of corporate tax return filing and assessment, including penal provisions for non-compliance and the mechanisms for double taxation relief.</p>
<p>DSE-IV Business Research Methods and Project</p>	<p>CO1: Define key concepts in business research, including the meaning, scope, and purposes of research, and differentiate between units of</p>

Work	<p>analysis such as individuals, organizations, groups, and data series.</p> <p>CO2: Outline the research process, including problem identification, definition, and selection of appropriate research methods such as field studies, surveys, and longitudinal studies.</p> <p>CO3: Design and apply measurement scales, including nominal, ordinal, interval, and ratio scales, and develop appropriate data collection methods using tools like Likert scales and semantic differential scaling.</p> <p>CO4: Conduct hypothesis testing using various statistical methods, including tests concerning means and proportions, ANOVA, Chi-square tests, and non-parametric tests, and understand their application in hypothesis testing and regression analysis.</p> <p>CO5: Prepare and organize a research report, including understanding different types of reports, report layout, citation practices, bibliography, and the JEL classification system.</p>
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