DEPARTMENT OF COMMERCE
COURSE / LEARNING OUTCOMES

I Year B Com (Gen & CA) Semester   I
Course1A: Fundamentals of Accounting

Learning Outcomes:

At the end of the course, the student will able to

➢ Identify transactions and events that need to be recorded in the books of

➢ accounts. Equip with the knowledge of accounting process and preparation of final accounts of sole trader.

➢ Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP.

➢ Analyze the difference between cash book and pass book in terms of balance and make reconciliation.

➢ Critically examine the balance sheets of a sole trader for different accounting

➢ periods. Design new accounting formulas & principles for business organizations.

CO-PO & PSO Mapping
Furnish the mapping of COs with the Pos & PSOs in Numerical values 1,2 or 3 only.
Subject : Fundamentals of Accounting

Paper 1A

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	3	2	1	3	2	2	3	2	2
CO 2	3	3	2	3	3	2	2	3	2
CO 3	2	3	3	2	3	3	2	2	2
CO 4	2	3	2	3	3	3	3	3	2
CO 5	3	2	2	3	2	3	3	3	2
CO 6	3	3	3	3	3	3	2	3	2

Note 1= Weak Mapping, 2 = Moderate Mapping, 3= Strong Mapping
PSO = Programme Specific Outcomes
PO = Programme Outcomes
CO = Course Out comes

I Year BCom (Gen & CA) Semester I
Course 1B: Business Organization and Management

Learning Outcomes:

At the end of the course, the student will be able to

- ➢ understand different forms of business organizations.
- ➢ Comprehend the nature of Joint Stock Company and formalities to promote a Company.
- ➢ Describe the Social Responsibility of Business towards the society.
- ➢ Critically examine the various organizations of the business firms and judge the best among them.
- ➢ Design and plan to register a business firm. Prepare different documents to register a company at his own.
- ➢ Articulate new models of business organizations.

CO-PO & PSO Mapping
Furnish the mapping of COs with the Pos & PSOs in Numerical values 1,2 or 3 only.
Subject : Business Organization and Management

Paper 1B

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	2	3	3	3	3	3	2	3	3
CO 2	3	2	3	2	3	3	2	3	2
CO 3	3	3	3	2	3	3	3	3	3
CO 4	3	3	3	3	2	3	2	3	3
CO 5	2	3	2	3	3	3	3	3	3
CO 6	3	3	3	3	3	3	2	3	3

*Note 1= Weak Mapping, 2 = Moderate Mapping, 3= Strong Mapping
PSO = Programme Specific Outcomes
PO = Programme Out comes
CO = Course Out comes

Course 1C: Business Environment

Learning Outcomes:

At the end of the course, the student will able To

➢ Understand the concept of business environment.

➢ Define Internal and External elements affecting business

➢ environment. Explain the economic trends and its effect on Government policies.

➢ Critically examine the recent developments in economic and business policies of the Government.

➢ Evaluate and judge the best business policies in Indian business

➢ environment. Develop the new ideas for creating good business environment.

CO-PO & PSO Mapping
Furnish the mapping of COs with the Pos & PSOs in Numerical values 1,2 or 3 only.
Subject : Business environment

Paper 1C

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	2	3	3	3	3	3	2	3	3
CO 2	3	2	3	2	3	3	2	3	3
CO 3	3	3	3	2	3	2	3	3	3
CO 4	3	1	3	3	2	3	2	3	3
CO 5	2	3	2	3	3	3	3	3	3
CO 6	3	3	3	3	3	3	2	3	3

Note 1= Weak Mapping, 2 = Moderate Mapping, 3= Strong Mapping
PSO = Programme Specific Outcomes
PO = Programme Out comes
CO = Course Out comes

Course 2A: Financial Accounting

Learning Outcomes:

At the end of the course the student will able to;

➢ Understand the concept of consignment and learn the accounting treatment of the various aspects of consignment.

➢ Analyze the accounting process and preparation of accounts in consignment and joint venture.

➢ Distinguish Joint Venture and Partnership and to learn the methods of maintaining records under Joint Venture.

➢ Determine the useful life and value of the depreciable assets and maintenance of Reserves in business entities.

➢ Design an accounting system for different models of businesses at his own using the principles of existing accounting system.

CO-PO & PSO Mapping
Furnish the mapping of COs with the Pos & PSOs in Numerical values 1,2 or 3 only.
Subject : Financial Accounting

Paper 2A

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	3	2	3	3	2	2	3	2	2
CO 2	3	3	3	3	3	2	2	2	3
CO 3	3	3	3	2	1	3	2	2	2
CO 4	3	3	3	3	3	3	3	2	3
CO 5	3	2	3	3	2	3	3	2	3
CO 6	3	3	3	3	3	3	2	2	2

I Year B Com (Gen & CA) Semester II

Course 2B: Business Economics

Learning Outcomes:

At the end of the course, the student will able to;

➢ Describe the nature of economics in dealing with the issues of scarcity of
➢ resources. Analyze supply and demand analysis and its impact on consumer behaviour.
➢ Evaluate the factors,such as production and costs affecting firmsbehaviour.
➢ Recognize market failure and the role of government in dealing with those
➢ failures. Use economic analysis to evaluate controversial issues and policies.
➢ Apply economic models for managerial problems, identify their relationships, and formulate the decision making tools to be applied for business.

CO-PO & PSO Mapping
Furnish the mapping of COs with the Pos & PSOs in Numerical values 1,2 or 3 only.
Subject : Business Economics

Paper 2B

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	3	3	3	3	3	3	2	3	3
CO 2	3	3	3	2	3	3	2	3	2
CO 3	3	3	3	2	3	3	3	3	3
CO 4	2	3	3	3	2	3	2	3	3
CO 5	2	3	3	3	3	3	3	3	3
CO 6	3	3	3	3	3	3	2	3	3

I Year B Com (Gen) Semester II

Course 2C: Banking Theory and Practice

Learning Outcomes:

At the end of the course, the student will able to;

➢ Understand the basic concepts of banks and functions of commercial

➢ banks. Demonstrate an awareness of law and practice in a banking
   context.

➢ Engage in critical analysis of the practice of banking law.

➢ Organize information as it relates to the regulation of banking products and

➢ services. Critically examine the current scenario of Indian Banking system.

➢ Formulate the procedure for better service to the customers from various banking
   innovations.

Format for CO-PO & PSO Mapping
Furnish the mapping of COs with the Pos & PSOs in Numerical values 1,2 or 3 only.
Subject : Banking Theory and Practice

Paper 2C

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	3	3	3	3	2	3	2	2	3
CO 2	3	2	3	2	3	3	2	3	3
CO 3	3	3	3	2	3	2	2	3	3
CO 4	3	2	3	3	2	3	2	3	3
CO 5	2	3	2	3	3	3	3	3	3
CO 6	2	3	3	3	3	3	3	3	3