

**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 be 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

I Year B Com (Gen & CA) Semester I

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

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.

Furnish the mapping of COs with the Pos & PSOs in Numerical values 1,2 or 3 only.

Subject : Financial Accounting

Paper 2A

[illegible]

I Year B Com (Gen) Semester II

Course 2C: Banking Theory and Practice

Learning Outcomes:

At the end of the course, the student will be 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

**DEPARTMENT OF COMMERCE
COURSE / LEARNING OUTCOMES**

II Year B Com (Gen &CA) Semester III

Course 3A: Advanced Accounting

Learning Outcomes:

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

- Understand the concept of Nonprofit organisations and its accounting process
- Comprehend the concept of single entry system and preparation of statement of affairs
- Familiarize with the legal formalities at the time of dissolution of the
- firm Prepare financial statements for partnership firm on dissolution of the firm.
- Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership

CO-PO & PSO Mapping

Furnish the mapping of COs with the Pos & PSOs in Numerical values 1,2 or 3 only.

Subject : Advanced Accounting

Paper 3A

	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	3	2
CO 3	2	3	3	2	3	3	2	2	2
CO 4	2	3	3	3	3	3	3	3	2
CO 5	3	2	3	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

II Year B Com (Gen& CA) Semester IV

Course 4C: Income Tax

Learning Outcomes:

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

- Acquire the complete knowledge of the tax evasion, tax avoidance and tax
- planning. Understand the provisions and compute income tax for various sources.
- Grasp amendments made from time to time in Finance
- Act. Compute total income and define tax complicacies
- and structure. Prepare and File IT returns of individual at his own.

CO-PO & PSO Mapping

Furnish the mapping of COs with the Pos & PSOs in Numerical values 1,2 or 3 only.

Subject : Income Tax

Paper 4C

	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	2	3	3	2	3	2	3	3
CO 5	2	3	2	3	3	3	3	3	3

II Year B Com(Gen) Semester IV

Course 4F: Goods and Service Taxes

Learning Outcomes:

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

- Understand the basic principles underlying the Indirect Taxation Statutes.
- Examine the method of tax credit. Input and Output Tax credit and Cross Utilization of Input Tax Credit.
- Identify and analyze the procedural aspects under different applicable statutes related to GST.
- Compute the assessable value of transactions related to goods and services for levy and determination of duty liability.
- Develop various GST Returns and reports for business transactions in Tally.

CO-PO & PSO Mapping

Furnish the mapping of COs with the Pos & PSOs in Numerical values 1,2 or 3 only.

Subject : Goods and Service Tax

Paper 4F

	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	2	3	3	2	3	2	3	3
CO 5	2	3	2	3	3	3	3	3	3

**DEPARTMENT OF COMMERCE
COURSE / LEARNING OUTCOMES**

III Year B Com(Gen & CA) Semester V

Course 18 A: MANAGEMENT ACCOUNTING AND PRACTICE

Learning Outcomes:

1. Understand the nature and scope of management accounting
2. Differentiate management accounting, financial accounting and cost accounting.
3. Compute ratios and draw inferences
- 4.. Analyze the performance of the organization by preparing funds flow statement and cash flow statements
5. Prepare cash budget, fixed budget and flexible budget

CO-PO & PSO Mapping

Furnish the mapping of COs with the Pos & PSOs in Numerical values 1,2 or 3 only.

Subject : Course 18 A: MANAGEMENT ACCOUNTING AND PRACTICE

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

Note 1= Weak Mapping, 2 = Moderate Mapping, 3= Strong Mapping

PSO = Programme Specific Outcomes

PO = Programme Out comes

CO = Course Out comes

III Year B Com(Gen & CA) Semester V

Course19 A: COST CONTROL TECHNIQUES

Learning Outcomes:

1. Differentiate cost control, cost reduction concepts and identify effective techniques.
2. Allocate overheads on the basis of Activity Based Costing.
3. Evaluate techniques of cost audit and rules for cost record.
4. Appraise the application of marginal costing techniques
5. To evaluate performances, fix selling price, make or buy decisions.

CO-PO & PSO Mapping

Furnish the mapping of COs with the Pos & PSOs in Numerical values 1,2 or 3 only.

Subject : Course19 A: COST CONTROL TECHNIQUES

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

III Year B Com(Gen) Semester V

Course 17 C -Service Marketing

Learning Outcomes:

1. Discuss the reasons for growth of service sector.
2. Examine the marketing strategies of Banking Services, insurance and education services.
3. Review conflict handling and customer Responses in services marketing
4. Describe segmentation strategies in service marketing.
5. Suggest measures to improve services quality and their service delivery.

CO-PO & PSO Mapping

Furnish the mapping of COs with the Pos & PSOs in Numerical values 1,2 or 3 only.

Subject : Course 17 C -Service Marketing

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

III Year B Com(Gen) Semester V

Course 16-C: DIGITAL MARKETING

Learning Outcomes:

1. Analyze online Micro and Macro Environment
2. Design and create website
3. Discuss search engine marketing
4. Create blogs, videos, and share
5. Extend digital knowledge

CO-PO & PSO Mapping

Furnish the mapping of COs with the Pos & PSOs in Numerical values 1,2 or 3 only.

Subject : Course 16-C: DIGITAL MARKETING

[illegible]

III Year B Com(Gen &-CA) Semester V

Course- 20-B. LIFE INSURANCE WITH PRACTICE

Learning Outcomes:

1. Understand the Features of Life Insurance , schemes and policies and insurance companies in India
2. Analyze various schemes and policies related to Life Insurance sector
3. Choose suitable insurance policy for given situation and respective persons
4. Acquire Insurance Agency skills and other administrative skills
5. Acquire skill of settlement of claims under various circumstances

CO-PO & PSO Mapping

Furnish the mapping of COs with the Pos & PSOs in Numerical values 1,2 or 3 only.

Subject : Course- 20-B. LIFE INSURANCE WITH PRACTICE

[illegible]

III Year B Com(Gen & CA) Semester V

Course 21- B. GENERAL INSURANCE PROCEDURE AND PRACTICE

Learning Outcomes:

1. Understand the Features of General Insurance and Insurance Companies in India
2. Analyze various schemes and policies related to General Insurance sector
3. Choose suitable insurance policy under Health, Fire, Motor, and Marine Insurances
4. Acquire General Insurance Agency skills and administrative skills
5. Apply skill for settlement of claims under various circumstances

CO-PO & PSO Mapping

Furnish the mapping of COs with the Pos & PSOs in Numerical values 1,2 or 3 only.

Subject : Course 21- B. GENERAL INSURANCE PROCEDURE AND PRACTICE

	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	3	2	2
CO 2	2	2	3	2	2	2	2	3	3
CO 3	3	2	2	3	3	3	3	3	2
CO 4	2	3	1	2	3	3	2	3	1
CO 5	3	2	3	3	3	2	3	2	2

III Year B Com(CA) Semester V

Course-6C: E- COMMERCE APPLICATION DEVELOPMENT

Learning Outcomes:

1. To apply in an integrative and summative fashion the students' knowledge in all fields of business studies by drafting a website presence plan.
2. To understand the factors needed in order to be a successful in ecommerce
3. To gain the skills to bring together knowledge gathered about the different components of building a web presence
4. To critically think about problems and issues that might pop up during the establishment of the web presence
5. To apply Word Press as a content management system (CMS), Plan their website by choosing colour schemes, fonts, layouts, and more

CO-PO & PSO Mapping

Furnish the mapping of COs with the Pos & PSOs in Numerical values 1,2 or 3 only.

Subject : Course 21- B. E- COMMERCE APPLICATION DEVELOPMENT

	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	3	2	2
CO 2	2	2	3	2	2	2	2	3	3
CO 3	3	2	2	3	3	3	3	3	2
CO 4	2	3	1	2	3	3	2	3	1
CO 5	3	2	3	3	3	2	3	2	2

III Year B Com(CA) Semester V

Course-7C: REAL TIME GOVERNANCE SYSTEM (RTGS)

Learning Outcomes:

1. Understand the terms regarding Governance, E-Governance and RTGS
2. Learn about E-Governance Infrastructure
3. Understand the E-Governance implementation in several countries
4. Understand the E-Governance implementation in several Indian states
5. Understand the applications of RTG

CO-PO & PSO Mapping

Furnish the mapping of COs with the Pos & PSOs in Numerical values 1,2 or 3 only.

Subject : Course 21- B. REAL TIME GOVERNANCE SYSTEM (RTGS)

	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	3	2	2
CO 2	2	2	3	2	2	2	2	3	3
CO 3	3	2	2	3	3	3	3	3	2
CO 4	2	3	1	2	3	3	2	3	1
CO 5	3	2	3	3	3	2	3	2	2