

GDC Memorial College, Bahal (Bhiwani)

NAAC Accredited Grade 'B'

**Department of Commerce**

Course Outcomes, Programme Outcomes and Programme Specific Outcomes

**Bachelor of commerce (Three year programme)**

**Programme Outcomes (PO)**

A Commerce degree will provide you with the knowledge and skills you need to begin a variety of rewarding careers. commercians work as Entrepreneurs, Bankers, Economist, Teacher, HR Manager, Accountant, Auditor, Share market Analyst, cost accountant, Trader, Exporter, Business Consultant and many more and in a variety of other areas. After successful completion Three year degree program in commerce a student should be able to;

- This program could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, Warehousing etc., well trained professionals to meet the requirements.
- After completing graduation, students can get skills regarding various aspects like Marketing Manager, Selling Manager, overall Administration abilities of the Company.
- Capability of the students to make decisions at personal & professional level will increase after completion of this course.
- Students can independently start up their own Business.
- Students can get thorough knowledge of finance, commerce as well as taxation.
- The knowledge of different specializations in Accounting, costing, banking and finance with the practical exposure helps the students to stand in organization.
- Commerce programme help the students to establish their business and make the dream comes true that is "Vocal for Local".
- This programme enables the student's employment creators and nation builders.

**Programme Specific Outcomes (PSO)**

After completion of these courses students will able to:

B.Com program offers students the opportunity to advance their career aspirations through advanced study in the classroom and in the field. The programme in commerce is tailored to meet the students' specific educational, research and professional goals in mind. It focuses on spatial studies, qualitative as well as quantitative, and emphasizes on human-management relationship. It focuses on student's carrier that forward to the Nations Carrier.

- The students can get the knowledge, skills and attitudes during the end of the B.com degree course.
- By goodness of the preparation they can turn into a Manager, Accountant, Management Accountant, cost Accountant, Bank Manager, Auditor, taxation officer, HR Manager, Security Market Officer, Depository participants, Company Secretary, Teacher, Professor, Stock Agents, Government employments and so on.
- Students will prove themselves in different professional exams like C.A., C S, CMA, MPSC, ICMA, ICWA, UPSC and many more.
- The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day to day business activities.
- Students will gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication, computer, mathematics, Statistics, Marketing, HR and many more.
- Students can also get the practical skills to work as accountant, audit assistant, tax consultant, and computer operator .As well as other financial supporting services.
- Students will learn relevant Advanced accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
- Students will be able to do their higher education, further studies like M.Com., Ph.D., in specific area and become a good professor in his field.

### **Course Outcomes (CO)**

#### **B.Com (1<sup>st</sup> year- 1<sup>st</sup> Semester)**

**Subject: Financial Accounting**

**Subject Code: 19BC-101**

#### **Course Outcomes (CO)**

After successful completion of the course, the student is expected to:

- CO1:** The students learn principles and concepts of Accountancy.
- CO2:** Understand Journal, Ledger, and Trial Balance, Statement of Profit & loss and Balance sheet.
- CO3:** Understand Depreciation, and Its Methods, Accounting Standards.
- CO4:** Understand the concept of GST and its use in Accounting.
- CO5:** Prepare Final Accounts and make its adjustments.
- CO6:** Students will understand Differentiates between NPO and profit oriented organizations.
- CO7:** Identify errors in final accounts and find out errors generated after preparing these final accounts.
- CO8:** Understand Consignment accounts and consignor- consignee relationship.

**Subject: Business Management**

**Subject Code: 19BC-102**

**Course Outcomes (CO)**

After successful completion of the course, the student is expected to:

**CO1:** Understand the concept & functions and importance of management and its application.

**CO2:** Make the student understand principles, functions and different management theories.

**CO3:** Understand the basic functions of Management planning, Organizing, Staffing, Directing and controlling and improving the managerial capability of decision making.

**CO4:** learn decision thinking and problem skills.

**Subject: Economics**

**Subject Code: 19BC-103**

**Course Outcomes (CO)**

After successful completion of the course, the student is expected to:

**CO:1-** Understand basic concepts of economics.

**CO:2-** Analyze economic behavior in practice. Understand the economic way of thinking.

**CO:3-** Analyze historical and current events from an economic perspective.

**CO:4-** Write and discuss economical issues at national levels.

**CO:5-** Find alternative approaches to economic problems through the exposure from the coursework in allied fields.

**CO:6-** Develop an ability to suggest solutions for various economic problems.

**CO:7-** Prepare for the Competitive Examinations as MPSC, UPSC..

**Subject: English**

**Subject Code: 19BC-104**

**Course Outcomes (CO)**

After successful completion of the course, the student is expected to:

**CO1:** Get introduced to the basics of English Grammar.

**CO2:** Learn about the different parts of speech including the respective definitions and types of Nouns, Pronouns, Adjectives, Articles, Verbs, Adverbs, Prepositions, Conjunctions and Interjections.

**CO3:** Formulate grammatically correct sentences on the basis of their knowledge of Tenses in English Grammar.

**CO4:** Learn about the detailed use of various elements of English Grammar — including modals, subject-verb agreement, active and passive voice, verb patterns, reported speech, tag questions, speech acts, and punctuation — with an in-depth study of the same.

**CO5:** Learn about the various aspects of Communication Skills.

**CO6:** Attain basic reading and comprehension skills with the help of understanding of prose from various Indian authors in the syllabus.

**CO7:** Learn different ideas and concepts and be acquainted with the means and techniques to put their views in a well-structured manner.

**Subject: Fundamental of Computer**

**Subject Code: 19BC-105**

**Course Outcomes (CO)**

After successful completion of the course, the student is expected to:

**CO1:** Understand the concept of input and output devices of Computers and how it works.

**CO2:** Understand the concepts, structure, types and design of operating Systems.

**CO3:** Realize the importance of managing information technology to achieve bottom line business results.

**CO4:** Understand the concept of Data Communication, its Modes, its Forms and Data Communication Channels.

**CO5:** Understand evolution of internet, its application and its basic services.

**CO6:** Create and design a word document for general office use

**CO7:** Students will have a working knowledge of paragraph formatting, macro and mail merge in MS-Word.

## **Course Outcomes (CO)**

**(B.Com -2nd Semester)**

**Subject: Financial Accounting-II**

**Subject Code: 19BC-201**

### **Course Outcomes (CO)**

After successful completion of the course, the student is expected to:

**CO1:** Student can able to make necessary journal entries in the books of record under hire purchase method.

**CO2:** Maintain royalty and joint venture accounts.

**CO3:** Easily examine the dissolution of partnership.

**CO4:** Easily can prepare the journal entries of amalgamations and sale of partnership firms.

**CO5:** Prepare independent and dependent branch Accounts.

**CO6:** Understand departmental Accounting.

**Subject: Indian Economy and Business Environment**

**Subject Code: 19BC-202**

### **Course Outcomes (CO)**

After successful completion of the course, the student is expected to:

**CO1:** Understanding business environment at national and international level.

**CO2:** Knowledge about agriculture development and industrial development in india.

**CO3:** Discussing the problems of Indian economy.

**CO4:** Measuring implementation and impact of Liberalization, Privatization and Globalization on Indian Economy.

**CO5:** Justifying performance, role, function, merits and demerits of Foreign Capital, Multinational corporations and International Corporation (IMF, IBRD, WTO and SAARC).

**Subject: Business Mathematics**

**Subject Code: 19BC-203**

### **Course Outcomes (CO)**

After successful completion of the course, the student is expected to:

**CO1:** Understand the basic terms in the areas of business calculus and financial mathematics.

**CO2:** Explain the concepts and use equations, formulae, and mathematical expressions and relationships in a variety of contexts.

**CO3:** Apply the knowledge in mathematics (algebra, matrices, calculus) in solving business problems

**CO4:**Analyze and demonstrate mathematical skills required in mathematically intensive areas in Economics and business.

**CO5:** Integrate concept in international business concepts with functioning of global trade.

**CO6:** Understand the concept of permutations and combinations.

**CO7:** Study the concept of sequence and series and their simple problems in commerce.

**CO8:** Understand the concept of minima and maxima of functions relating to cost revenue and profit.

**CO9:** Work with simple and compound interest, annuities and depreciation problems in various situations and use correct mathematical terminology.

**Subject: Paryojnamulak Hindi**

**Subject Code: 19BC-204**

**Course Outcomes (CO)**

- विद्यार्थियों को काव्य के ज्ञान से परिचित करवाना ।
- पत्र लेखन - सरकारी पत्र एवं व्यवसायिक पत्र लेखन सीखना।व उसका अपने जीवन में प्रयोग करना।
- हिंदी अनुवाद के बारे में समझना।
- विद्यार्थियों में व्याकरण की समझ तथा विषयों जैसे मुहावरे ,लोकोक्ति,पत्र लेखन, वर्तनी शोधन, अनुवाद प्रक्रिया, कंप्यूटर में हिंदी प्रोग्राम, मानकीकरण एवं सुधार के उपाय समझाना।
- देवनागरी लिपि के अर्थ समझाना एवं उनका अपने जीवन में प्रयोग करना।

**Subject: Business Communication Skills**

**Subject Code: 19BC-205**

**Course Outcomes (CO)**

After successful completion of the course, the student is expected to:

**CO1:** Understand techniques of effective communication.

**CO2:** Make aware about barriers to communication with ethical context.

**CO3:** Understand the process of e-mail communication & minutes of meeting.

**CO4:** Understand the concept and structure of report writing.

**CO5:** Develop & improve various skills like communication, reading, listing, note making, persuasive speaking, body language & gestures.

**B.Com (2<sup>nd</sup> year- 3<sup>rd</sup> Semester)**

**Subject: Corporate Accounting**

**Subject Code: 19BC-301**

**Course Outcomes (CO)**

After successful completion of the course, the student is expected to:

**CO1:** The students learn principles and concepts of Corporate Accounting.

**CO2:** Understand Share Capital issue procedure and its forfeiture as well as reissue.

**CO3:** Understand Debenture issue and its redemption process.

**CO4:** Understand the concept of Goodwill, Shares and its valuation

**CO5:** Prepare Final Accounts of companies.

**CO6:** Calculate profit or loss before and after incorporation of companies.

**Subject: Business Regulatory Framework**

**Subject Code: 19BC-302**

**Course Outcomes (CO)**

After successful completion of the course, the student is expected to:

**CO1 :** The student will well verse in basic provisions regarding legal frame work governing the business world.

**CO2 :** the students getting with the basic concepts, terms & provisions of Mercantile and Business Laws.

**CO3 :** develop the awareness among the students regarding these laws affecting trade business, and commerce.

**CO4 :** students Understand about contract terminology, RTI, COPRA, Sales of Goods Act, that aware the consumers and business to do the ethical practices.

**Subject: Human Resource Management**

**Subject Code: 19BC-303**

**Course Outcomes (CO)**

After successful completion of the course, the student is expected to:

**CO1:** Get introduced to the basics of HRM

**CO2:** Provide knowledge about the importance of human resources management in an organization and the scope of human resource management.

**CO3:** Understand the concept of recruitment, selection and training and apply them in business perspective.

**CO4:** Develop in pupils the understanding of wages their objectives and various theories of wages.

**CO5:** Able to know the concept of industrial relations and meaning of industrial unrest.

**Subject: Environmental Science**

**Subject Code: 19BC-304**

**Course Outcomes (CO)**

After successful completion of the course, the student is expected to:

**CO1:** Get introduced to the basics of Environmental Studies.

**CO2:** Understand Renewable and non renewable resources and its protection.

**CO3:** Understand the concept of Ecosystem like Forest, Aquatic, grassland, Desert etc.

**CO4:** Understand about environmental Pollution like Soil, Noise, water and Air. Create a good sense about natural hazards and learn how to combat with it.

**CO5:** Able to know the concept of SDG, Environmental ethics, environment protection, Population growth and role of IT in environment and human health.

**Subject: E- Commerce**

**Subject Code: 19BC-305**

**Course Outcomes (CO)**

After successful completion of the course, the student is expected to:

**CO1:** Get introduced to the basics concept and applications of electronic commerce.

**CO2:** Understand the Model of B2B, C2B, B2C, C2C, and G2C.

**CO3:** Understand the concept of Networking, Topologies, and TCP, IP address, Domain Name, URL, E mail protocols, HTTP, Search Engine and many more.

**CO4:** Understand about IT act 2000, Cyber laws and the concept of E governance.

**Subject: Compute accounting System**

**Subject Code: -19BC-306**

**Course Outcomes (CO)**

After successful completion of the course, the student is expected to:

**CO1:** Get introduced to the basics concept of Computerized accounting system.

**CO2:** Understand about accounting packages, Vouchers, Software etc.

**CO3:** Understand the concept of Tally, creation of groups, vouchers, Journal and Practical.

**CO4:** Understand about Data Entry Through Vouchers, preparing Trial Balance and balance sheet.

## **B.Com 4th Semester**

**Subject: Corporate Accounting II**

**Subject Code: 4.01**

### **Course Outcomes (CO)**

After successful completion of the course, the student is expected to:

**CO1:** The students learn principles and concepts of Corporate Accounting.

**CO2:** Understand internal reconstruction, external reconstruction in the nature of merger and purchase.

**CO3:** Understand the process of liquidation of a company.

**CO4:** Understand the concept of Holding companies

**CO5:** Prepare Final Accounts of Banking companies.

**Subject: Business Statistics-II**

**Subject Code: 4.02**

### **Course Outcomes (CO)**

After successful completion of the course, the student is expected to:

**CO1:** Estimate the mean and standard deviation of the marginal distribution of the response variable and use this information to inform a business decision.

**CO2:** Obtain a point estimate for the variance and standard deviation of the conditional distribution of the response variable given a value for the predictor.

**CO3:** Make them aware about confidence interval for the slope of the regression line.

**CO4:** Make them aware about an interval estimate for the mean of the conditional distribution of the response variable given a value for the predictor and use this information to inform a business decision.

**CO5:** To Construct a prediction interval for the response given a value of the predictor and use this information to inform a business decision.

**CO6:** Students will learn to Fit a simple linear regressions model and interpret the slope and intercept (when appropriate).

**Subject: Business Regulatory Framework**

**Subject Code: 4.03**

### **Course Outcomes (CO)**

After successful completion of the course, the student is expected to:

**CO1:** The student will well verse in basic provisions regarding legal frame work governing the business world.

**CO2:** The students getting with the basic concepts, terms & provisions of Mercantile and Business Laws.

**CO3:** Develop the awareness among the students regarding these laws affecting trade business, and commerce.

**CO4:** Students Understand about contract terminology, RTI, COPRA, Sales of Goods Act, that aware the consumers and business to do the ethical practices.

**CO5:** Students get knowledge about Partnership act and Negotiable instruments terminology, legal structure of cheque, Promissory note and Bills of exchange.

**Subject: Corporate Law-II**

**Subject Code: 4-04**

**Course Outcomes (CO)**

After successful completion of the course, the student is expected to:

**CO1:** The students get knowledge of company, shares and kinds of the company.

**CO2:** The Students get all the features of private companies in India and development of Indian company act.

**CO3:** Students well aware the knowledge of memorandum of association and article of association.

**CO4:** It enhances the knowledge about the prospectus and contents of prospectus.

**CO5:** The Students understand the relationship between company and debenture holders.

**Subject: Marketing Management**

**Subject Code: 4-05**

**Course Outcomes (CO)**

After successful completion of the course, the student is expected to:

**CO1:** They get knowledge about the place and contribution of marketing to the business Enterprise.

**CO2:** Identify the major basis of market segmentation.

**CO3:** They understand product life cycle.

**CO4:** Students know the factors affecting pricing objectives.

**CO5:** Students understand the concept of advertising and how this effect buying habits of consumers.

**CO6:** Students understand how to promote sale.

**CO7:** Able to understand the difference between trademark and branding.

**CO8:** Able to describe the customer segmentation, target marketing and positioning.

**Subject: Banking and Banking Law**

**Subject Code: -4.06**

**Course Outcomes (CO)**

After successful completion of the course, the student is expected to:

**CO1:** Get Knowledge about banking terminology.

**CO2:** Learn about the different parts of Monetary Policy.

**CO3:** Able to Know about RBI, Co-operative Banks, and Commercial Banks theory.

**CO4:** Learn about the banking terms and theory.

## **B.Com (3<sup>rd</sup> year- 5<sup>th</sup>Semester)**

**Subject: Taxation Law-I**

**Subject Code: - 5.01**

### **Course Outcomes (CO)**

After successful completion of the course, the student is expected to:

**CO1:** Get introduced to the basics knowledge of taxation Law.

**CO2:** Learn about the different types of Assesses i.e. persons, HUF, AOP, BOI, Company AP etc. who is eligible to file ITR and payment of Income Tax.

**CO3:** Get learn about residential status of persons, agricultural incomes and PAN card, TAN card.

**CO4:** Learn about the detailed use of various heads of Income tax—Salary, House Property, Profit and Gain from business and profession , capital Gain, Income From Other Sources for calculation of tax liability.

**CO5:** Learn about the various Concepts related to Exemptions and deductions i.e.80C to 80 U from GTI.

**CO6:** Understand about IT authorities and their laws.

**Subject: Cost Accounting-I**

**Subject Code: - 5.02**

### **Course Outcomes (CO)**

After successful completion of the course, the student is expected to:

**CO1:** Get introduced to the basics knowledge of Cost Accounting.

**CO2:** Learn about the different types of Methods of Costing, Cost centers, cost accountancy.

**CO3:** Get learn about Material Control, Fixation of inventory level like minimum order, maximum order, EOQ etc.

**CO4:** Learn about the labour cost control, method of wage payments

**CO5:** Learn about the various Concepts related to overhead allocation, classification and unit & output costing and cost sheet.

**CO6:** Understand about reconciliation of cost and financial accounting.

**Subject: Accounting For Management**

**Subject Code: - 5.03**

### **Course Outcomes (CO)**

After successful completion of the course, the student is expected to:

**CO1:** Get introduced to the basics knowledge of Management Accounting.

**CO2:** Learn about the different types of concepts i.e. Financial statement analysis, Ration analysis, cash flow statement, capital budgeting and many more.

**CO3:** Get learn about the utility of management accountant in production hub.

**CO4:** Learn about the detailed use of various concepts of AFM in real life manufacturing sector.

**CO5:** Learn about the controller, treasurer, auditor and management accountant.

**Subject: Financial Market Operations**

**Subject Code: - 5.04**

After successful completion of the course, the student is expected to:

**CO1:** Get introduced to the basic concepts of Financial Market operations.

**CO2:** Learn about the different types of markets like money market, capital market, primary market, secondary market and so on.

**CO3:** Get learn about SEBI and its powers for operating in share market.

**CO4:** Learn about the functionaries of stock exchanges like broker, sub brokers, market makers and jobbers.

**CO5:** Learn about various banks SIDBI, FCI, IFCI, NABARD, EXIM, ICICI and mutual funds.

**Subject: Entrepreneurship and small scale Business**

**Subject Code: - 5.05**

**Course Outcomes (CO)**

After successful completion of the course, the student is expected to:

**CO1:** Get introduced to the basic concepts of Entrepreneurship and small scale Business.

**CO2:** Learn about setting up of new venture and arrangement of finance.

**CO3:** Get learn about MSME and its procedure for operating in market.

**CO4:** Learn about the concept of production, PLC, publicity, distribution & sales Management.

**CO5:** Learn about preparation of business proposal, project report, conducting survey of various aspects of enterprise.

**Subject: International trade**

**Subject Code: - 5.06**

**Course Outcomes (CO)**

After successful completion of the course, the student is expected to:

**CO1:** Get introduced to the basic concepts of International trade like Export, Import and enter pot.

**CO2:** Learn about stages of internationalization like domestic, international, multinational, Global and transnational.

**CO3:** Get learn about theories of international trade, BOP and concepts of FDI.

**CO4:** Learn about the tariff and non tariff barriers and interventions imposed by govt.

**CO5:** Learn about the modes of entry into international business and methods of exporting.

**Subject: Taxation Law-II**

**Subject Code: - 6.01**

**Course Outcomes (CO)**

After successful completion of the course, the student is expected to:

**CO1:** Get introduced to the basics knowledge of taxation Law.

**CO2:** Learn about the different types of Assesses i.e. persons, HUF, AOP, BOI, Company AP etc. who is eligible to file ITR and payment of Income Tax.

**CO3:** Students get learn how to apply for PAN, TAN cards and use of these

**CO4:** Learn about the detailed use of various heads of Income tax—Salary, House Property, Profit and Gain from business and profession , capital Gain, Income From Other Sources for calculation of tax liability.

**CO5:** Learn about the various Concepts related to Recovery and Refund of Tax, TDS, TCS, Advance Payment of Tax, Penalties, offences and prosecution.

**CO6:** Understand about IT authorities and their laws.

**Subject: Cost Accounting-II**

**Subject Code: - 6.02**

**Course Outcomes (CO)**

After successful completion of the course, the student is expected to:

**CO1:** Make aware about cost structure and cost elements.

**CO2:** Understand various aspects of process costing along with joint and by-product.

**CO3:** Understand the concept of contract costing along with job and batch costing.

**CO4:** Understand the concept of budget and its controlling tools.

**CO5:** Understand the concept of standard and marginal costing and make aware about cost structure and cost elements.

**CO6:** Able to prepare various budgets like fixed and flexible budgets.

**CO7:** Get all the terms with regard to variance analysis.

**CO8:** know the terms with regard to BEP analysis.

**Subject: Financial Management**

**Subject Code: - 6.03**

**Course Outcomes (CO)**

After successful completion of the course, the student is expected to:

**CO1:** Students will able to understand the concept of working capital management and able to make use of all theory of WPM.

**CO2:** Able to understand the goals of business profit maximization and wealth maximization.

**CO3:** Students well learned the concept of EBIT-EPS analysis, and Cost of Capital.

**CO4:** They learned all theory and approached of Capital Structure.

**CO5:** They elaborate their Concept of dividend and all models of dividend.

**Subject: Auditing****Subject Code: - 6.04****Course Outcomes (CO)**

After successful completion of the course, the student is expected to:

**CO1:** Student will understand the audit process from the engagement planning stage through completion of the audit, as well as the rendering of an audit opinion via the various report options.

**CO2:** Student will understand auditors' legal liabilities, and be able to apply case law in making a judgment whether auditors might be liable to certain parties;

**CO3:** Student will understand to describe the various levels of persuasiveness of different types of audit evidence and explain the broad principles of audit sampling techniques.

**CO4:** Student will understand to discuss the need for an independent or external audit and describe briefly the development of the role of the assurance provider in modern business society;

**CO5:** Student will be able to describe the quality control procedures necessary to ensure that a competent assurance engagement is performed, and apply professional ethics including Code of Conduct to specific scenarios

**CO6:** Student will explain the internal audit process including the professional standards applicable to the internal audit profession.

**Subject: Goods and services tax****Subject Code: - 6.05****Course Outcomes (CO)**

After successful completion of the course, the student is expected to:

**CO1:** Students know all about Salient feature of GST, Benefit of GST, Constitutional Framework of Goods and Services tax, concept of GST; Important definitions; Supply under GST:- Meaning and scope of supply including composite and mixed supply ; levy and collection including reverse charge mechanism, Tax on electronic commerce operator (ECO); Exemption from GST; Composition levy.

**CO2:** They know all about E way bill, Export promotion schemes.

**CO3:** They also get deep knowledge about custom act 1962.

**CO4:** They understand the term ITC and Constitutional structure and model of GST.

**CO5:** They know all about TDS, TCS provisions, tax invoice, credit note and debit note.

**Subject: International Marketing****Subject Code: - 6.06****Course Outcomes (CO)**

After successful completion of the course, the student is expected to:

**CO1:** Understand the place and contribution of marketing to the business enterprise and different marketing concepts.

**CO2:** Identify the major basis of market segmentation.

**CO3:** Understand product life cycle.

**CO4:** know the factors affecting pricing objectives.

**CO5:** Understand the concept of advertising and how this effect buying habits of consumers.

**CO6:** Understand how to promote sale and international marketing documents and terminology and EPCG.