

## **BACHELOR OF COMMERCE (B.COM)**

### **PROGRAMMEME OUTCOMES:**

After completing three years for Bachelors in Commerce (B.Com) programme, students would gain a thorough knowledge in the fundamentals of Commerce, Accounting, Taxation and Finance.

PO1	Development of language abilities of students.
PO2	Development of numerical abilities of student.
PO3	Develops self-confidence, inter personal skills, leadership quality, time management etc.
PO4	Through a number of specializations and practical exposures which would equip the student to face the contemporary challenges in commerce and business.
PO5	All courses of bachelor of commerce offer a number of values based and job oriented courses ensure that students are trained into up-to-date.
PO6	In advanced accounting courses beyond the basic level, effective development will also progress to the valuing and organization levels.
PO7	Development of various skills like accounting skills, managerial skills, Commercial sense, Entrepreneurial skill, Budgeting skills, Human Resources Management skills , communication skills and overall personality development of the students.
PO8	Makes the students competent to face the challenges in present competitive market acquaint the students relating to changes in global scenario besides this the theoretical concepts and its application into the business.
PO9	Development of idea about various fields like banking sector, insurance sector, Income Tax, e-commerce.
PO10	In addition to this give the knowledge about Indian economy Five Year Plan, WTO, New industrial Policy etc.
PO11	Creates awareness of Law and Legislations related to commerce and business.
PO12	Makes lifelong learning and acquiring contemporary knowledge.

### **PROGRAMME SPECIFIC OUTCOMES:**

PSO1	Development of progressive learning of various tax matters.
PSO2	Development of domain knowledge and role of accounting in business.
PSO3	Getting familiar with the procedure of preparation of statement of Profit and Loss, retained earnings, Financial Position and statement of cash flows which are required to managers for managerial decision making and for external users.
PSO4	Inculcating different skills for analysis and interpretation of financial data to understand financial health of an organization and ensure that resources are being used to achieve the organizations objectives.
PSO5	Makes understanding of role of businessmen, accountant, auditor, managers, consultant, economist which helps to possess knowledge to apply in decision making
PSO5	Developing knowledge about cost ascertainment and fixation of selling price and cost control.
PSO6	Development of practical application of knowledge.
PSO7	Development of career skills. Students by applying both qualitative and quantitative knowledge to their future careers in business.
PSO8	Enhancement of subject skills within various disciplines like commerce, business, accounting, finance, taxation, economics, auditing, marketing and HRM.
PSO9	Development of various soft skills and expertise in commerce and business field.
PSO10	Development of skills like effective communication, critical thinking, decision making, problem solving in day to day business affairs.
PSO11	Integrate knowledge, skill and attitude that will sustain an environment of learning and creativity among the students.
PSO12	Enhances confidence level to do higher education and advance research in the field of commerce and finance.
PSO13	Students have a plethora of choices to pursue professional courses such as CA, M.COM, MBA, CMA, ICWA, CS, MFA etc.
PSO14	The students will be ready for employment in functional areas like accounting, taxation, banking, insurance and corporate law.
PSO15	Development of an attitude for working effectively and efficiently in a business environment.
PSO16	Exposed students about entrepreneurship.
PSO17	Development ability to work in teams with enhanced communication and inter-personal skills.

## COURSE OUTCOMES

<b>Course Code</b>	<b>Course name</b>	<b>Course outcomes:</b>
SC 1.4	Financial Accounting I	It helps students to recollect the basics of accounting and prepares them to understand advanced treatments in preparation of final accounts. It makes the students to convert the single-entry system into the double-entry system and acquire knowledge of accounting of consignment and branch accounts.
SC 1.6	Principles And Practices of Business Management-I	It makes the students to understand the basics of management and its evolution. It enable students manage the business entities effectively by getting the insights into the managerial functions.
SC1.5	Indian Taxation System (TPP)	It makes the students to understand the comprehensive tax structure in India.
SC1.6	State Goods and Services Tax (SGST) – I(TPP)	It enables the students to understand the various concepts and rules of State Goods& Service Tax. It makes them familiar with Levy, Collection, and registration, rate of taxes, returns, payments, refunds and updated knowledge.
SC 2.4	Financial Accounting-II	It makes students to understand various issues of partnership firms and accounting aspects of different forms of business.
SC 2.6	Principles And Practices of Business Management-II	It makes students to understand managerial functions and their significance to steer the business entity on a right track.
SC 2.5	Income Tax I (TPP)	It makes the students to understand the basics of Income Tax and provisions for and procedure of computation of Income from Salaries, House Property and Profits and Gains from Business or Profession.
SC2.6	State Goods and Services Tax (SGST) – II(TPP)	It makes the students to understand concepts of accounts, and records & audit, inspection, demand and recovery, advanced ruling, appeal and revision, offences, penalties and transitional provisions and important SGST rules and updated knowledge.
SC 3.4	Corporate Accounting-I	It makes students to understand and workout accounting issues from the inception to the liquidation of companies.

SC 3.5	Marketing Management	It helps students to acquire and analyse the basic concepts of marketing and imparts the knowledge on recent issues in marketing.
SC 3.6	Quantitative Techniques-I	It makes students equipped with necessary statistical tools to analyse the business performance to take appropriate decisions.
SC 3.5	Income Tax II (TPP)	It enables the students to understand the income tax provisions on capital gains, Income from other sources, clubbing up of incomes, set off and carry forward of losses, deductions from GTI and procedure. They will be able to assess Total Income and determine tax liability.
SC3.6	Integrated Goods and Services Tax(TPP)	It enables the students to understand the detailed knowledge of IGST, its rules, basic concepts, terminologies and updated knowledge.
SC 4.4	Corporate Accounting – II	It equips the students with accounting issues on bank accounts, insolvency accounts, insurance claims, self-balancing ledgers, and valuation of goodwill.
SC 4.5	Company Law And Secretarial Practice	It makes students to understand the strategic position and role of the company secretary. Students motivated to begin their career spot in that lucrative area.
SC 4.6	Quantitative Techniques –II	It makes students equipped with statistical tools to analyse the data inputs to come out with scientific inference and to forecast the trends.
SC 4.5	Income Tax-III (TPP)	It makes the students to understand the Income Tax Provisions for and Procedure of computation of Taxable Income, Income Tax and complete Assessment Procedure.
SC 4.6	Customs Duties (TPP)	It Enable the students to understand the administration & provisions of Customs, Procedure of import & export of goods. Thy will be able to calculate of Customs Duties.
OEC – 4.7	Business Communication	It equips students with necessary business communication skills and make them to use of electronic media for business communication
HC 5.1	Principles And Practices of	It makes the students to understand the basic concepts of

	Auditing	auditing and enables them to appraise the whole process of auditing.
HC 5.2	Business Laws	Students acquire comprehensive provisions on contracts, to throw light on Sale of Goods Act and Intellectual Property Rights.
SC 5.3	Financial Management	Students acquires conceptual knowledge on financial management and enables to take financial decisions by applying appropriate techniques and approaches
SC 5.4	Cost Accounting – I	It makes the students have a comprehensive understanding of cost concepts and enables the students to examine different techniques and approaches for cost control.
SC 5.5	Business Environment	It enables the students to scan the business environment and appraise various factors which influence on business performance.
SC 5.6	Income Tax-I	It makes the students to understand basic concepts of income tax and enable the students to compute income from employment, house property and business & profession by considering income tax provisions
SC5.5	Central Goods and Services Tax (CGST) – I(TPP)	It makes students to understand IGST rules, Concepts, terminologies and updated knowledge.
SC 5.6	Tax Planning I (TPP)	It enables the students to make tax planning by considering various provisions and issues.
OEC 5.7	Consumer Protection	It equips the students with basic knowledge of consumer protection law and grievance redressal mechanism.
HC 6.1	Contemporary Auditing	It imparts the students with the knowledge of audit of company and other entities. It enables students to prepare audit report and observes the professional ethics to be followed while auditing the accounts in the light of contemporary issues. Students motivated to begin their career in audit field.
HC 6.2	Financial Services	It equips the students with the knowledge of various financial services which support the economic activities and enables

		them to find a place in financial services sector for their career growth.
SC 6.3	Management Accounting	Enables students to analyse financial statements of business enterprises to take prudent managerial decisions.
SC 6.4	Cost Accounting-II	It equips the students with various methods and techniques of costing to take cost-effective business decisions.
SC 6.5	Human Resource Management	It helps the students to understand various issues of management of human resources to improve the productivity of business entities.
SC 6.6	Income Tax – II	It makes the students to an understanding on the Income Tax provisions on capital gains, income from other sources and whole gamut of other provisions with respect to computation of total income of individuals, HUF and firms.
SC6.5	Central Goods and Services Tax (CGST) – II(TPP)	It makes the students to understand concepts assessment and audit, inspection, demand and recovery, advanced ruling, appeal and revision, offences, penalties and transitional provisions and important CGST rules and updated knowledge.
SC 6.6	Tax Planning II (TPP)	It enables the students to make tax planning by considering various corporate issues.

### **CAREER OPPORTUNITIES AS PROGRAMMEME SPECIFIC OUTCOMES**

Career Option in Banking sector	Career Option in Insurance sector	Career Option in Chartered Accountancy( Accountants )
Career Option in Company Secretary	Career Option in Institute of Cost works Accountants of India	Career options in state and central government (KPSC, UPSC, SSC, PSUs, Direct taxes dept., Indirect Taxes Dept. etc.
Tax Auditor	Tax Consultant	FinanceManager
Stock Broking & Investment Analyst.	Foreign Trade	Marketing and Sales
Media Advertisement	Economist	Human Resources (Personnel Management)
Entrepreneurship	Career options in research sector	Statistician
Business Analyst	Risk Analyst	Tax Advisor
Money Manager	Operations Manager	Personal Finance Consultant