

DEPARTMENT OF COMMERCE

Programme Objectives (PO)

PO1: Enable the concept of Commerce through holistic, value-based educations, character building and Development of student for their employability.

PO2: Enhance to work in the field of accounting, auditing, taxation and financial analyst in various corporate and business firms.

PO3: Offering special courses with practical exposures to challenges in Commerce and business organisations.

PO4: Facilitate an entrepreneurial skills and Government schemes through MSME.

PO5: Contribute to the National and society growth by applying the acquired knowledge in Technical, Computing and Managerial skills.

Programme Outcomes (PO)

PO1: Develop ability the accounting concepts, principles and frameworks to communicate effectively to stakeholders.

PO2: Knowledge on Accounting, Finance, Banking and Marketing in all the areas of business operations with ethical standards.

PO3: Apply the principles, professional ethics, responsibilities and norms the accounting practices.

PO4: Incorporate the leadership and problem-solving skills to lead the business organisations.

PO5: Understand the modern accounting system in the global contexts to demonstrate the knowledge for sustainable development.

Programme Specific Outcomes (PSO)

PO1: Employability is ensured through courses such as principles of management, Business communication, company law and secretarial practice.

PO2: Skill development is developed through courses such as MS-Office, Tally and Artha Vidya etc.

PO3: Industrial training / Internship Training helps to develop entrepreneurship skill.

PO4: The students are able to gather knowledge of the different services offered by Banking and earn the entrepreneur how to mobilize the fund to start the business.

PO5: Students will learn ability to develop proactive thinking so as to perform effectively in the dynamic socio-economic and business ecosystem.

Programme: B.Com

Course Code: 20UCM1C01

Course Title : PART III – CORE 1 – FUNDAMENTALS OF ACCOUNTING

Course Outcome:

On the successful completion of the course, students will be able to

CO No.	CO Statement	Knowledge Level
CO1	Students have the basic knowledge in concepts of Accounting.	K1 & K2
CO2	Students able to understand the fundamentals of accounting concepts and conventions for the purpose of decision making.	K2
CO3	Students have the ability to use a basic accounting system to create (record, classify, and summarize) the data needed to solve a variety of business problems.	K3

K1 – Remember; K2 – Understand; K3 – Apply; K4 - Analyze

Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	S	S		M	S	S	M	S
CO2	M	S	S	M	S		M	S	S	M	S
CO3	M	S	M	S	S		S	S	M	S	S

S-Strong; M-Medium; L-Low

Programme: B.Com

Course Code: 20UCM1C02

Course Title : PART III – CORE 2 – PRINCIPLES OF ACCOUNTANCY

Course Outcome:

On the successful completion of the course, students will be able to

CO No.	CO Statement	Knowledge Level
CO1	Demonstrate knowledge of each step in the various subsidiary books of accounting	K1 & K2

CO2	Students will be able to prepare financial accounts and reason for difference between bank balance as per cash book and pass book.	K2 & K3
CO3	Have a comprehensive knowledge about bills of exchange and accommodation bills.	K2
CO4	Gain expertise in preparation of consignment and joint venture account.	K3
CO5	Acquiring a conceptual knowledge about Royalty account and Average due date.	K3

K1 – Remember; K2 – Understand; K3 – Apply; K4 - Analyze

Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	S	S		M	S	S	M	S
CO2	S	S	S	M	S		M	S	S	M	S
CO3	M	S	M	S	S		S	S	M	S	S
CO4	M	M	S	S	S		M	S	S	M	S
CO5	M	M	S	S	S		M	S	S	M	S

S-Strong; M-Medium; L-Low

Programme: B.Com

Course Code: 20UCM1C03

Course Title : PART III – CORE 3 – BUSINESS ORGANISATION

Course outcome

On the successful completion of the course, students will be able to

CO No.	CO Statement	Knowledge Level
CO1	Identify the role of management and its functions in the company	K1 & K2
CO2	Understand the different management levels and their links	K2
CO3	Analyze the organizational process of the company	K3
CO4	Identify and differentiate the elements of organizational design	K3

CO5	Analyze the implications of globalization in the strategy and global organization of the company	K4
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K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze

Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	S	M	S		M	S	S	L	S
CO2	M	S	M	S	S		S	M	M	L	S
CO3	M	S	S	M	S		S	S	M	S	M
CO4	S	M	S	S	M		M	S	S	M	S
CO5	S	M	S	M	S		S	M	S	S	L

S-Strong; M-Medium; L-Low

Programme : B.Com

Course Title : Allied Mathematics I

Subject Code : 20UCM1AL1

COURSE OUTCOMES (CO)

CO1	Remembering the basic concepts of set theory.	K1
CO2	Understanding the concepts of rate of interest, discounting and EMI.	K2 & K3
CO3	Knowing the types of sampling techniques.	K2
CO4	Analyzing the functions and limitations of statistics.	K4

K1 – Remember; K2 – Understand; K3 – Apply; K4 - Analyze

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	M	L	M		M	L	M	S	L
CO2	S	S	M	S	S		S	S	S	S	M
CO3	S	S	M	L	M		S	M	M	S	M
CO4	M	M	S	L	M		M	M	L	M	L

S – Strong; M – Medium; L - Low

Programme: B.Com

Course Code: 20UCM2C04

Course Title : PART III – CORE 4 – PUBLIC FINANCE

Course Outcome:

On the successful completion of the course, students will be able to

CO No.	CO Statement	Knowledge Level
CO1	Students have the basic knowledge in concepts of Public finance.	K1
CO2	Students able to understand the Public revenue and Tax revenues.	K2
CO3	Develop and understanding the frame work of Public expenditure.	K3

K1 – Remember; K2 – Understand; K3 – Apply; K4 - Analyze

Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	S	S	S		M	S	S	M	S
CO2	S	S	S	M	S		M	S	S	M	S
CO3	M	S	M	S	S		S	S	M	S	S

S-Strong; M-Medium; L-Low

Programme: B.Com

Course Code: 20UCM2C05

Course Title : PART III – CORE 5 - FINANCIAL ACCOUNTING

Course Outcomes

CO No.	CO Statement	Knowledge Level
CO1	Identity the need for, and nature of accounting records relating to non-profit organizations	K1
CO2	To understand the concept of depreciation and how to calculate depreciation amounts	K2
CO3	Develop an understanding of the framework of branch accounts and the concepts, principles and procedures that govern how the accounts are prepared	K3

CO4	Understand the meaning of a hire purchase contract and appreciate the importance of cash price for accounting purposes	K2 & K3
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K1 – Remember; K2 – Understand; K3 – Apply; K4 - Analyze

Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	S	S	S		M	S	S	M	S
CO2	S	S	S	M	S		M	S	S	M	S
CO3	M	S	M	S	S		S	S	M	S	S
CO4	M	M	S	S	S		M	S	S	M	S

S-Strong; M-Medium; L-Low

Programme: B.Com

Course Code: 20UCM2C06

Course Title : PART III CORE – 6 - PRINCIPLES OF MARKETING

Course Outcomes:

CO No.	CO Statement	Knowledge Level
CO1	Assess marketing's role in discovering and satisfying consumer's needs, wants and behaviours	K1 & K2
CO2	Utilize environmental scanning to identify opportunities and threats in the marketing environment.	K3
CO3	Examine electronic commerce and interactive marketing and how they create customer value.	K4
CO4	Evaluate the electronic presence of various companies in the marketplace (both locally and globally)	K4

K1 – Remember; K2 – Understand; K3 – Apply; K4 - Analyze

Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	S	S		M	S	S	M	S
CO2	S	S	S	M	S		M	S	M	M	M
CO3	M	S	M	S	S		S	S	M	S	S
CO4	M	M	S	S	S		M	S	S	M	S

S-Strong; M-Medium; L-Low

Programme : B. Com

Course Title : Allied Mathematics II

Subject Code : 20UCM2AL2

COURSE OUTCOMES (CO)

CO1	Remembering the basic operations of matrices.	K1
CO2	Understanding the formulation and problem-solving methods in LPP	K2
CO3	Applying correlation and regression in business problems	K3
CO4	Analyzing time series and its applications	K4

K1 – Remember; K2 – Understand; K3 – Apply; K4 - Analyze

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	S	L		M	S	M	S	M
CO2	S	S	S	L	M		S	S	M	L	M
CO3	M	S	S	M	L		S	M	S	M	L
CO4	S	S	S	S	S		S	L	M	S	M

S – Strong; M – Medium; L - Low

Programme: B.Com

Course Code: 20UCM3C07

Course Title : PART III – CORE 7 - HIGHER FINANCIAL ACCOUNTING

Course Outcomes

On the successful completion of the course, students will be able to

CO No.	CO Statement	Knowledge Level
CO1	The students had knowledge about the admission of a partnership and ratio calculation of partnership account	K1 & K2
CO2	This course developed ideas about the retirement of a partner with their sharing ratios	K3
CO3	This course provided ideas about the amalgamation and its procedures	K3
CO4	This course revealed about the dissolution of the company and insolvency of a partner	K4

K1 – Remember; K2 – Understand; K3 – Apply; K4 - Analyze

Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	S	S		S	S	S	M	S
CO2	S	M	S	M	S		M	S	M	M	M
CO3	M	S	M	S	S		S	S	M	S	S
CO4	M	M	S	S	S		M	S	S	M	S

S-Strong; M-Medium; L-Low

Programme: B.Com

Course Code: 20UCM3C08

Course Title : PART III – CORE - 8 - PRINCIPLES OF MANAGEMENT

Course Outcomes

On the successful completion of the course, students will be able to

CO No.	CO Statement	Knowledge Level
CO1	Identify the basic principles and functions of management in functional areas of business and understand the contributions of experts to management thought	K1
CO2	Use the skills in planning and decision making in almost all areas of business aiming at achieving the goal of the enterprise.	K1& K2
CO3	Understand the basic theories and principles by which businesses are organized and managed in modern society.	K3
CO4	Classify the different leadership styles and develop their leadership capabilities	K2
CO5	the elements & process of co-ordination and control function that contributes to the achievement of organizational	K3

K1 – Remember; K2 – Understand; K3 – Apply; K4 - Analyze

Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	S	S	S		S	S	S	M	S
CO2	S	S	S	M	S		M	S	S	M	S
CO3	M	S	M	S	S		S	M	M	S	M
CO4	M	M	S	S	S		M	S	S	M	S
CO5	M	M	S	S	S		M	S	S	M	S

S-Strong; M-Medium; L-Low

Programme: B.Com

Course Code: 20UCM3C09

Course Title: PART III – CORE - 9 - COMMERCIAL LAW

Course Outcome:

CO No.	CO Statement	Knowledge Level
CO1	To state the law relating to Indian Contract Act and define the concept of contract	K1

CO2	To understand the performance of contract and different modes of discharge of contract, Bailment and Pledge	K2
CO3	To state the law relating to Indian Partnership Act and Rights and duties of partners	K3
CO4	To aware the sale of goods act, Rights and duties of common carriers	K3

K1 – Remember; K2 – Understand; K3 – Apply; K4 - Analyze

Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	S	S	S		S	S	S	S	S
CO2	S	S	S	M	S		M	S	S	S	S
CO3	S	S	S	S	S		S	S	S	S	S
CO4	S	S	S	S	M		S	S	S	S	S

S-Strong; M-Medium; L-Low

Programme: B.Com

Course Code: 20UCM3C10

Course Title : PART III – CORE - 10 - BUSINESS COMMUNICATION

Course Outcomes

CO No.	CO Statement	Knowledge Level
CO1	The students had knowledge about the principles of effective communication	K1
CO2	This course developed ideas about the different kinds of business letters and its purpose	K2
CO3	This course provided ideas about requirement of different types of correspondence and how to write the same.	K3
CO4	This course revealed about the analyses and preparation of reports & minutes of meeting.	K4

K1 – Remember; K2 – Understand; K3 – Apply; K4 - Analyze

Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	S	S	S		M	S	S	M	S
CO2	S	S	S	M	S		M	S	S	M	S
CO3	M	S	M	S	S		S	S	M	S	S
CO4	M	M	S	S	S		M	S	S	M	S

S-Strong; M-Medium; L-Low

Programme: B.Com

Course Code: 20UCM3AL3

Course Title: PART – III – ALLIED – 3 – ECONOMIC ANALYSIS

Course Outcome:

CO No.	CO Statement	Knowledge Level
CO1	The students had knowledge about the scope and importance of business economics.	K1
CO2	This course developed ideas about the demand, supply concepts and demand forecasting	K2
CO3	This course provided ideas about the concept of law of diminishing marginal utility and indifference curve.	K3
CO4	This course revealed about variable proportion, law of returns to scale, BEP and economies of scale.	K3
CO5	This course provided ideas about the market structure and Price and output determination of different market.	K4

K1 – Remember; K2 – Understand; K3 – Apply; K4 - Analyze

Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	S	S	S		S	S	S	S	S

CO2	S	M	S	M	S		M	S	S	M	S
CO3	M	S	S	S	S		S	S	M	S	S
CO4	S	S	S	S	S		M	S	S	M	S
CO5	S	S	S	S	S		M	S	S	M	S

S-Strong; M-Medium; L-Low

Programme : B.Com

Course Code: 20UCM3EP1

**Course Title: PART III – ELECTIVE – 1 MS-OFFICE PRACTICAL
20UCM3EP1**

Course Code:

Course Outcomes

On the successful completion of the course, students will be able to

CO No.	CO Statement	Knowledge Level
CO1	To apply computer resources Business and Academics.	K1 & K2
CO2	To construct business and academic documents using Microsoft Word.	K3
CO3	To create spreadsheets with formula and graphs using Microsoft Excel.	K3
CO4	To develop presentations containing animation and graphics using Microsoft PowerPoint.	K3
CO5	To integrate Microsoft Access applications in business for creations of database.	K3

K1 – Remember; K2 – Understand; K3 – Apply; K4 - Analyze

Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	S	M		M	S	S	M	S
CO2	M	S	S	M	S		L	S	S	M	S
CO3	S	M	S	S	M		S	S	M	S	S

CO4	S	S	M	S	M		M	S	S	M	S
CO5	M	S	S	M	S		S	S	M	L	S

S-Strong; M-Medium; L-Low

Programme: B.Com

Course Code: 20UCM4C11

Course Title : PART III – CORE 11 - CORPORATE ACCOUNTING

Course Outcomes

CO No.	CO Statement	Knowledge Level
CO1	Acquire the conceptual knowledge of the fundamentals of corporate accounting.	K1
CO2	Understand the concepts and standards underlying the accounting procedures used to measure business performance.	K1
CO3	Have a comprehensive knowledge about the latest provisions of the companies act.	K1&K2
CO4	Gain expertise in preparations of final accounts as per the revised schedule VI	K2
CO5	To acquaint students with the legal formats and special items and adjustment pertaining to internal reconstruction, liquidation and share capital	K3

K1 – Remember; K2 – Understand; K3 – Apply; K4 - Analyze

Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	S	S	S		S	S	S	M	S
CO2	S	S	S	M	S		M	S	S	M	S
CO3	M	S	M	S	S		S	S	M	S	M
CO4	S	M	S	S	S		M	S	S	M	S
CO5	S	S	M	M	S		S	S	M	S	S

S-Strong; M-Medium; L-Low

Programme: B.Com

Course Code: 20UCM4C12

Course Title : PART III – CORE - 12 COMPANY LAW AND SECRETARIAL PRACTICE

Course Outcomes

On the successful completion of the course, students will be able to

CO No.	CO Statement	Knowledge Level
CO1	Understand the formation and kinds of companies	K1
CO2	Acquire knowledge on basis documents in a company and various methods of raising of capital	K2
CO3	Have a comprehensive knowledge on memorandum and articles of associations.	K3
CO4	Provide an overview of the rights, duties ,obligations and liabilities of the directors	K4
CO5	Examine the provisions of companies act relating to meetings, resolutions and company management	K4

K1 – Remember; K2 – Understand; K3 – Apply; K4 - Analyze

Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	L	S	S	M		S	L	M	S	S
CO2	S	S	M	M	S		S	S	S	M	S
CO3	S	M	M	S	S		S	M	S	S	S
CO4	S	M	S	S	M		S	S	S	S	M
CO5	S	S	M	S	S		S	S	M	S	S

S-Strong; M-Medium; L-Low

Programme : B.Com

Course Code: 20UCM4C13

Course Title : PART III – CORE - 13 - INTRODUCTION TO INFORMATION TECHNOLOGY

Course Outcomes

CO No.	CO Statement	Knowledge Level
CO1	To understand the basic things in Information Technology	K1
CO2	Ability to know about the computer knowledge in various component levels	K1
CO3	Preparing for the Database information through Data Processing concepts	K2
CO4	Ability to understand about the basic Networking Features	K2
CO5	To understand the ideas in recent technological field from computers	K3

K1 – Remember; K2 – Understand; K3 – Apply; K4 - Analyze

Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	L	M	M	S		L	S	M	M	M
CO2	L	L	M	M	S		M	S	M	S	M
CO3	M	M	M	L	S		M	S	M	S	M
CO4	L	L	L	M	M		M	S	M	M	M
CO5	M	L	M	M	S		M	S	S	S	M

S-Strong; M-Medium; L-Low

Programme: B.Com

Course Code: 20UCM4AL4

Course Title : PART III – ALLIED - 4 – BANKING THEORY LAW & PRACTICE

Course Outcomes

On the successful completion of the course, students will be able to

CO No.	CO Statement	Knowledge Level
CO1	Understand and explain the conceptual framework of banking	K1 & K2
CO2	Illustrate the various electronic payment methods	K2
CO3	Classify and Demonstrate the types of deposit, cheques, loans and advances	K3

K1 – Remember; K2 – Understand; K3 – Apply; K4 - Analyze

Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	S	S		M	S	S	M	S
CO2	S	S	S	M	S		S	S	S	M	S
CO3	M	S	M	S	S		S	M	M	S	S

S-Strong; M-Medium; L-Low

Programme: B.Com

Course Code: 20UCM4EP2

Course Title : PART III – ELECTIVE-2 TALLY PRACTICAL

Course Outcomes

On the successful completion of the course, students will be able to

CO No.	CO Statement	Knowledge Level
CO1	Work with well-known accounting software	K1 & K2
CO2	Execute basic accounting concepts and principles.	K3
CO3	Determine the basic accounts and the usage of Tally for accounting purpose.	K3
CO4	Develop various concepts pertaining to formation of company & creation of different accounts under Tally.	K3
CO5	Evaluated and enhanced the skills with pre employability tests.	K3

K1 – Remember; K2 – Understand; K3 – Apply; K4 - Analyze

Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	S	M		M	S	S	M	S
CO2	M	S	S	M	S		L	S	S	M	S
CO3	S	M	S	S	M		S	S	M	S	S
CO4	S	S	M	S	M		M	S	S	M	S
CO5	M	S	S	M	S		S	S	M	L	S

S-Strong; M-Medium; L-Low

Programme: B.Com**Course Code: 20UCM5C14****Course Title : PART III – CORE - 14 - HIGHER CORPORATE ACCOUNTING****Course Outcomes**

CO No.	CO Statement	Knowledge Level
CO1	Acquaint with the legal formats and special items and adjustments pertaining to Banking companies and Insurance companies.	K1 & K2
CO2	Develop the skills in preparation of consolidated Balance Sheet of Holding company and Subsidiary company.	K2
CO3	Understand the corporate practice in valuing shares and goodwill.	K3
CO4	Apply the latest provisions relating to Accounting Standards and Inflation accounting	K3

K1 – Remember; K2 – Understand; K3 – Apply; K4 - Analyze

Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	S	S	S		M	S	S	M	S
CO2	S	S	S	M	S		M	S	S	M	S
CO3	M	S	M	S	S		S	S	M	S	S
CO4	M	M	S	S	S		M	S	S	M	S

S-Strong; M-Medium; L-Low

Programme: B.Com

Course Code: 20UCM5C15

Course Title : PART III – CORE - 15 - COST ACCOUNTING

Course Outcomes

On the successful completion of the course, students will be able to

CO No.	CO Statement	Knowledge Level
CO1	Understand and explain the conceptual framework of Cost Accounting	K1
CO2	Familiarize concept and role of cost accounting in the business management of manufacturing and non-manufacturing companies	K2
CO3	Provide an in depth knowledge on cost ascertainment. And to identify the areas of application of costing techniques.	K3

K1 – Remember; K2 – Understand; K3 – Apply; K4 - Analyze

Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S		M	S	S	S	S
CO2	S	S	S	S	M		S	S	S	M	S
CO3	S	S	M	S	S		S	S	S	S	S

S-Strong; M-Medium; L-Low

Programme: B.Com

Course Code: 20UCM5C16

Course Title : PART III - CORE – 16 – INCOME TAX LAW AND PRACTICE

Course Outcomes

On the successful completion of the course, students will be able to

CO No.	CO Statement	Knowledge Level
CO1	The basic concepts of schedule of rates of tax, tax liability, penalties and prosecution	K1 &K2
CO2	Understand the total taxable income of an Assesse	K3
CO3	Apply and practice the computation of total income	K4

K1 – Remember; K2 – Understand; K3 – Apply; K4 - Analyze

Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	M		M	S	S	M	S
CO2	M	S	S	M	S		M	S	M	M	M
CO3	S	S	M	S	S		S	S	M	S	S

S-Strong; M-Medium; L-Low

Programme: B.Com

Course Code: 20UCM5C17

Course Title : PART III –CORE - 17 – ENTREPRENEURIAL DEVELOPMENT

Course Outcomes

On the successful completion of the course, students will be able to

CO No.	CO Statement	Knowledge Level
CO1	Understand the concept, origin and growth of entrepreneurship	K1 & K2
CO2	Examine the various governmental and non-governmental support offered to the entrepreneurs	K3
CO3	Understand the business plan and process of starting a new venture	K4

K1 – Remember; K2 – Understand; K3 – Apply; K4 - Analyze

Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S		S	S	S	S	S
CO2	S	S	S	M	S		M	S	S	M	S
CO3	S	S	S	S	S		S	M	S	S	S

S-Strong; M-Medium; L-Low

Programme: B.Com

Course Code: 20UCM5C18

Course Title : PART III – CORE - 18 – BUSINESS RESEARCH METHODS

Course Outcomes

CO No.	CO Statement	Knowledge Level
CO1	Apply a range of quantitative and qualitative research techniques to business.	K1 & K2
CO2	Demonstrate knowledge and understanding of data analysis and interpretation in research process.	K2
CO3	Students should be able to identify the overall process of designing a research study from its inception to its report.	K3&K4
CO4	Students should be familiar with good practice in conducting a quantitative interview and observation.	K3

K1 – Remember; K2 – Understand; K3 – Apply; K4 - Analyze

Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	S	S	S		S	M	S	M	S
CO2	S	S	S	M	S		M	S	S	M	S
CO3	M	S	M	S	S		S	S	M	S	M
CO4	S	M	S	S	S		M	S	S	M	S

S-Strong; M-Medium; L-Low

Programme: B.Com

Course Code: 20UCM5IT1/ 20UCM5IN1

Course Title : PART III – CORE - INDUSTRIAL TRAINING / INTERNSHIP TRAINING - I

Course Outcomes

On the successful completion of the course, students will be able to

CO No.	CO Statement	Knowledge Level
CO1	Outlines and examines the industrial relation concept, roll and functional requirements.	K1
CO2	Find solutions to industrial relation problems based on research and assessment of current Practice.	K2
CO3	Understanding of the Audit Programme and the steps involved in auditing of various accounts.	K3

K1 – Remember; K2 – Understand; K3 – Apply; K4 - Analyze

Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	S	S	S		S	M	S	M	S
CO2	S	S	S	M	S		M	S	S	M	S
CO3	M	S	M	S	S		S	S	M	S	M

S-Strong; M-Medium; L-Low

Programme: B.Com

Course Code: 20UCM6C19

Course Title : PART III – CORE - 19 - MANAGEMENT ACCOUNTING

Course Outcomes

CO No.	CO Statement	Knowledge Level
CO1	Find and Apply tools and techniques used to plan, control and make decision.	K1
CO2	Illustrate and Build the knowledge of break-even analysis and profit maximization	K2
CO3	Prepare budgets and demonstrate budget control techniques	K3

K1 – Remember; K2 – Understand; K3 – Apply; K4 - Analyze

Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	S	S	S		S	M	S	M	S
CO2	S	S	S	M	S		M	S	S	M	S
CO3	M	S	M	S	S		S	S	M	S	M

S-Strong; M-Medium; L-Low

Programme: B.Com**Course Code: 20UCM6C20**

Course Title : PART III - CORE - 20 – INDIRECT TAXATION

Course Outcomes

On the successful completion of the course, students will be able to

CO No.	CO Statement	Knowledge Level
CO1	Understanding basic principles underlying the indirect taxation statutes	K1
CO2	On successful completion of this course, the students gain an effective understanding of the latest GST law	K2
CO3	Identify and analyze the procedural aspects under different applicable statutes related to indirect taxation	K3
CO4	Examine the concepts used in indirect tax, assessment, powers, duties, offences, penalties etc	K3

K1 – Remember; K2 – Understand; K3 – Apply; K4 - Analyze

Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	S	S	S		S	M	S	M	S
CO2	S	S	S	M	S		M	S	S	S	S
CO3	M	S	M	S	S		S	S	M	S	M
CO4	S	M	S	S	S		M	S	S	M	S

S-Strong; M-Medium; L-Low

Programme: B.Com

Course Code: 20UCM6C21

Course Title : PART III - CORE 21 - PRINCIPLES OF AUDITING

Course Outcomes

CO No.	CO Statement	Knowledge Level
CO1	Understand the basic auditing principles, concepts, planning an audit and due diligence.	K1
CO2	The steps required to perform Internal control and Internal check, Vouching and Verification and Valuation of Assets and Liabilities.	K2
CO3	Gain expert knowledge on current auditing practices and procedures and apply them in auditing engagements as well as detection of frauds.	K3

K1 – Remember; K2 – Understand; K3 – Apply; K4 - Analyze

Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S		S	S	S	M	S
CO2	S	S	S	M	M		S	S	S	M	S
CO3	S	S	M	S	S		S	S	M	S	S

S-Strong; M-Medium; L-Low

Programme: B.Com

Course Code: 20UCM6C22

Course Title: PART III – CORE 22 – HUMAN RESOURCE MANAGEMENT

Course Outcomes

On the successful completion of the course, students will be able to

CO No.	CO Statement	Knowledge Level
CO1	Familiarize the basic concepts of human resource management, framework and its role to play in effective business administration.	K1 &K2
CO2	Interpret the elements relate to various aspects of HRM, such as	

	recruitment, placement, evaluation, compensation and development.	K2
CO3	Understanding the goals of HRM and organizational outcomes, and apply this understanding in practical situations.	K2&K3

K1 – Remember; K2 – Understand; K3 – Apply; K4 - Analyze

Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S		M	S	S	S	S
CO2	S	S	S	M	S		S	S	S	M	S
CO3	S	M	S	S	S		S	M	S	S	S

S-Strong; M-Medium; L-Low

Programme : B.Com

Course Code: 20UCM6C23

Course Title : PART III – CORE - 23 – E-COMMERCE

Course Outcomes

On the successful completion of the course, students will be able to

CO No.	CO Statement	Knowledge Level
CO1	The students can learn why information systems are so important today for business and management.	K1
CO2	Evaluate the role of the major types of information systems in a business environment and their relationship to each other.	K2
CO3	Assess the impact of the Internet and Internet technology on business-electronic commerce and electronic business.	K3
CO4	Identify the major management challenges to building and using information systems and learn Intra organizational E-Commerce	K3
CO5	Learn the core activities in the systems development process in e-commerce	K4

K1 – Remember; K2 – Understand; K3 – Apply; K4 - Analyze

Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	S	S	S		M	S	S	M	S
CO2	S	S	S	M	S		M	S	S	M	S
CO3	M	S	M	S	S		S	S	M	S	S
CO4	M	M	S	S	S		M	S	S	M	S
CO5	S	M	M	S	S		S	M	M	S	S

S-Strong; M-Medium; L-Low

Programme: B.Com

Course Code: 20UCM6CPR/ 20UCM6IN2

Course Title : PART III – CORE - PROJECT WORK / INTERNSHIP TRAINING – II

Course Outcome:

On the successful completion of the course, students will be able to:

CO No.	CO Statement	Knowledge Level
CO1	Understand the various areas related research and solutions.	K1
CO2	Find the solutions based on the Analysis and Interpretation from the statement of problem in the research work.	K2
CO3	Understanding of the Audit Programme and the steps involved in auditing of various accounts.	K3

K1 – Remember; K2 – Understand; K3 – Apply; K4 - Analyze

Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	S	S	S		M	S	S	M	S
CO2	S	S	S	M	S		M	S	S	M	S
CO3	M	S	M	S	S		S	S	M	S	S

S-Strong; M-Medium; L-Low



[Signature]
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