

S.D.M. Government P.G. College

Doiwala, Dehradun, Uttarakhand

India -248001

Website: www.sdmgovtpgcollege.in

PROGRAM TITLE: BACHELOR OF COMMERCE (B.Com.)

Program Outcomes (POs) for B.Com Course:

This course allows students to obtain knowledge and skills required to manage and handle various accounting and financial management activities across various forms of organization. The students are imparted knowledge and skills in various disciplines of commerce such as accounting, auditing, taxation, banking, finance, marketing, stock and commodity markets, entrepreneurship development etc. so as to equip them for employment in business and industrial establishments.

PROGRAMME SPECIFIC OUTCOMES (PSOs)

PSO-1. To impart education to the students in various subjects of commerce such as Accounting, Auditing, Banking, Cost Accounting, Taxation, Business Management, Business Mathematics, Entrepreneurship Development etc.
PSO-2. To impart Accounting and Software Skills to the students.
PSO-3. To impart skills like effective communication, decision making, event management, problem solving in day-to-day business affairs.
PSO-4. To cater to the man power needs of business enterprises in Accounting, Auditing, Marketing etc.
PSO-5. To equip the students with the necessary job skills as per the requirements of the present day business & industry.
PSO-6. To develop business analysts for companies, capital markets and commodity markets.
PSO-7. To develop business entrepreneurs.
PSO-8. Also to prepare the students for competitive examinations of UPSC, KPSC, Staff Selection Commission etc.
PSO-9. To encourage and motivate the students pursue higher education in commerce like M. Com & M.B.A. & also take up Professional Courses like CA, ICWA, ACS etc.
PSO-10. To encourage the students' participation & involvement in community development and extension services.

COURSE OUTCOMES (COs) for B.Com Course:

COURSE OUTCOMES : B.Com FIRST YEAR: (I Semester)

COURSE TITLE	COURSE OUTCOMES
BC-1. Financial Accounting:	To acquaint the students with the accounting concepts, accounting standards and accounting conventions and accounting for recording hire purchase and royalty transactions.
BC-2. Indian Financial System:	To familiarize the students with regard to the structure, organization and working of financial system, financial institutions, financial markets and regulatory institutions like RBI, SEBI etc.
BC- 3. Marketing & Services Management:	To familiarize the students with the principles and functions of marketing and focus them on towards marketing and management of services-tourism and travel, health care services etc.
BC- 4. Corporate administration:	To enable the students to get familiarized with the existing company law and secretarial procedure relating to company formation, company administration, corporate meetings etc.
BC-5. Business Mathematics:	To provide basic knowledge of mathematics-equations, matrices and progressions and their application to commercial situations.

COURSE OUTCOMES : B.Com FIRST YEAR: (II Semester)

COURSE TITLE	COURSE OUTCOMES
BC-6. Advanced Financial Accounting:	To acquaint the students with the few accounting standards and make them familiar with the accounting procedure for different types of business- consignments, joint ventures, branch accounting, departmental accounting etc.
BC-7. Retail Management:	To enable the students acquire knowledge of retail business, consumer behavior in retail business, application of information technology in retailing.
BC-8. Banking Law & Operations (BLO):	To familiarize the students with the banking operations, banker- customer relationship, negotiable instruments and application of new technology in banking.
BC-9. Business Statistics-I:	To provide basic knowledge of statistics and their application in business situations

COURSE OUTCOMES : B.Com SECOND YEAR: (III Semester)

COURSE TITLE	COURSE OUTCOMES
BC-10. Corporate Accounting:	To enable the students to have a comprehensive awareness about the provisions of the Companies Act and preparation of company final accounts-P&L A/c & B/S in vertical format.
BC-11. Financial Management:	To enable the students understand the basic concepts of Financial Management and the role of Financial Management in decision making.
BC-12. Business Ethics:	To provide a basic knowledge of business ethics and its relevance in modern context.

BC-13. Business Statistics-II:	It is a continuation of Business Statistics –I which is intended to familiarize the students with various statistical techniques such as correlation & Regression, Time Series, Interpolation and Extrapolation , Sampling, Probability etc. and their application in business decisions.
BC-14. Public Relations & Corporate communications:	To create awareness among the students on the soft skills such as creativity and communication skills required to plan and pursue a career and empower them with employability.

<u>COURSE OUTCOMES : B.Com SECOND YEAR: (IV Semester)</u>	
COURSE TITLE	COURSE OUTCOMES
BC-15. Advanced Corporate Accounting:	To enable the students develop awareness about accounting for mergers, and acquisition of companies, internal reconstruction, liquidation and also new trends in corporate accounting.
BC-16. Cost Accounting:	To familiarize the students with the various concepts and elements of cost-material, labour & overhead and reconciliation of cost & financial accounts.
BC-17. E-Business Accounting:	The objective of this subject is to familiarize the students with E-Commerce Models and application of Tally.
BC-18. Stock & Commodity Markets:	To provide students with a conceptual framework of stock markets and commodity markets, functionaries in these markets and their mode of trading.
BC-19. Principles of Event Management:	To provide students with a conceptual framework of event management – planning, organizing, budgeting for holding an event and managing public relations.

COURSE OUTCOMES : B.Com THIRD YEAR: (V Semester)

COURSE TITLE	COURSE OUTCOMES
BC-20. Entrepreneurship Development:	To Enable the students to understand the basic concepts of entrepreneurship, knowledge of entrepreneurial skills, understand project formulation and preparing a business plan to start a small industry.
BC-21. Cost Methods:	To understand knowledge of various cost methods such as single or output costing, job costing, process costing, contract costing, operating costing etc.
BC-22. Income Tax-I:	To expose the students to the various provisions of the Income Tax Act of 1961 relating to computation of income and tax liability of individuals.
BC-23. GST:	The objective is to enable the students understand the provisions & procedure under the new GST Act, 2017.
BC-24. Advanced Accounting:	To Enable the students to acquaint and familiarize with the process and preparation of accounts of different types of institutions such as banks, insurance companies, agricultural farms etc.
BC-25. International Financial Reporting Standards (IFRS)	To enable the students understand the need and method of preparation of financial statements in accordance with IFRS.

COURSE OUTCOMES : B.Com THIRD YEAR: (VI Semester)

COURSE TITLE	COURSE OUTCOMES
BC-26. Business Regulations:	To introduce the students to various business regulations and familiarize them with common laws such as contract laws, competition and consumer laws, economic and environmental laws etc.
BC-27. Auditing:	This subject aims at imparting knowledge about the principles and methods of auditing and their applications
BC-28. Income Tax-II:	It is a continuation of Income Tax-I of V Semester intended to expose the students to the various provisions of the Income Tax Act of 1961 relating to computation of income and tax liability of individuals.
BC-29. Business Taxation	The objective of this subject is to equip the students with the knowledge of assessment of firms, assessment of companies, TDS etc.
BC-30. Management Accounting:	The objective of this subject is to equip the students with the ability to understand, analyze, interpret the financial statements by applying various tools such as ratios, funds flow, cash flow, trend percentages etc. with a view to prepare management reports for decision making,
BC-31. Cost Management:	To familiarize the students on the use of cost data for decision making and cost control and create awareness on the emerging control techniques such as break even analysis, budgetary control, standard costing and variance analysis, ABC Analysis etc.

PROGRAM TITLE: MASTER OF COMMERCE (M.Com.)

Program Outcomes (POs) for M.Com Course:

- PO-1:** Equip the students with higher level knowledge and understanding of contemporary trends in commerce and business finance
- PO-2:** Train the students to evaluate environmental factors that influence business operation with the conceptual requirements and skills on preparation and interpretation of financial statements
- PO-3:** Prepare the students to apply Statistical methods and proficient use of tools for modelling and analysis of business data
- PO-4:** Prepare the students for an in depth analysis of investment, portfolio management, investment banking and liquidation of investments
- PO-5:** Develop competency in the students about the laws and regulations, and roles of commercial, government and central banks in controlling money market and inflation
- PO-6:** Sensitize the students to plan and undertake independent research in a chosen discipline
- PO-7:** Prepare the students for teamwork, lifelong learning and continuous professional development

COURSE OUTCOMES (COs) for M.Com Course:

COURSE OUTCOMES : M.Com FIRST YEAR: (I Semester)	
COURSE TITLE	COURSE OUTCOMES
MC-1. Management Concept & Organizational Behavior	<p>CO1: To acquire theoretical and practical acquaintance of management behaviour, procedures and practices; understand the process of planning, organising, controlling, staffing and decision making, behaviour of the individuals and members of the group.</p> <p>CO2: To develop ability to know the basic structure of management functions, policies and procedures, to know about how to manage individuals at place of work.</p> <p>CO3: To acknowledge leadership and motivational theories which help students to develop insights and to manage work relations.</p>
MC-2. Accounting for Managerial Decisions	<p>CO1: To acquire theoretical and practical knowledge of financial statements, their analysis techniques and recent trends of the corporate houses, analyse and interpret various accounting ratios to know the profitability position and financial position of the corporations.</p> <p>CO2: To enlarge capability to understand the basic structure of cash flow and funds flow statements, this will further help them in planning for intermediate and long-term finances.</p> <p>CO3: To understand the concept and applications of marginal costing and philosophy behind the strategic cost management, its key element and cost drivers.</p> <p>CO4: To develop ability to understand the role and limitations of budgets in organisations, interpret the difference between performance and zero based budgeting.</p>

<p>MC-3. Business Economics</p>	<p>CO-1: To understand the nature and scope of business economics, various objectives of firm and fundamental economic concepts.</p> <p>CO-2: To analyse demand functions, elasticity of demand and consumer equilibrium with utility and indifference curve analysis including revealed preference theory and theory of consumer choice under risk.</p> <p>CO-3: To use the techniques of demand forecasting, production function and cost analysis.</p> <p>CO-4: To comprehend the market forms and apply the pricing techniques to determine the prices of products.</p> <p>CO-5: To assess business fluctuations, expansions and recessions, theories of business cycle and concept of Inflation,</p>
<p>MC-4. Research Methodology & Statistical Technique</p>	<p>CO1: To develop the understanding of research and its types, objectives of doing research, research process, sampling methods, data collection methods and computer assisted information acquisition.</p> <p>CO2: To understand the various probability distributions.</p> <p>CO3: To develop awareness of data analysis and hypothesis testing procedure.</p> <p>CO4: To use of various parametric and non-parametric test, chi square test, t test, ftest and z test.</p> <p>CO5: To familiarize with mechanics of report writing.</p>
<p>MC-5. Financial Management</p>	<p>CO1: To acquire basic knowledge of finance function in a corporate enterprise.</p> <p>CO2: To demonstrate the applicability of the concept of Financial Management tounderstand the managerial Decisions and Corporate Capital Structure</p> <p>CO3: To highlight the emerging issues of corporate restructuring, mergers and acquisition decisions.</p> <p>CO4: To explain alternative sources of finance and investment opportunities and theirsuitability in particular circumstances</p> <p>CO5: To analyse a company’s performance and make appropriate recommendations</p>

COURSE OUTCOMES : M.Com FIRST YEAR: (II Semester)

COURSE TITLE	COURSE OUTCOMES
MC-6. Advanced Accounting	<p>CO-1: To expound and interpret various contemporary issues in Accounting along with their usage in strategy formulation by business.</p> <p>CO-2: To enlist the steps involved in process of development of accounting standards and their convergence with IFRS and list Indian Accounting Standards (IND AS) 1,2,10,17,19,34 and IFRS-1,3,4,10 and understand their scope , significance and disclosure.</p> <p>CO-3: To have an insight of accounting for price level changes, Accounting for human resources and measurement corporate social performance and utilize this knowledge for practical exposure.</p> <p>CO-4: To understand Corporate reporting practices in India and concept of creative and environment accounting in order to go for higher education or advanced research in the field of Commerce and management.</p>
MC-7. Business Environment	<p>CO1: To chalk out business policies and understand the impact of environment on business, changing dimensions of business environment and use different demand forecasting techniques.</p> <p>CO2: To learn objectives and targets of five years plans and understand importance of economic policies including Fiscal, Monetary, Industrial and EXIM policy</p> <p>CO3: To analyze positive and negative impact of economic reforms on Indian economy.</p> <p>CO4: To familiarize with provisions of Consumer Protection Act, Right to Information Act, Environment Protection Act and Competition Act</p> <p>CO5: To understand the current trends in global economy and the functioning of international economic institutions including IMF, World Bank, IFC, IDA, and ADB. CO6: Analyse Indian Economy in light of changing government</p>

	regulatory policies.
MC-8. E-Commerce	<p>CO1: To develop and understanding the foundations & importance of E-commerce</p> <p>CO2:To develop & understanding of retailing in E-commerce by:-Analyzing branding & pricing strategies, Using & determine the effectiveness of market research, the effect of disintermediation.</p> <p>CO3: To analyse the impact of e-commerce on business modes and strategy</p> <p>CO4: To describe internet trading relationship including B2B,B2C, intra-organizational</p> <p>CO5: To discuss legal issues & privacy of E-commerce</p> <p>CO6: To assess Electronic payment system</p> <p>CO7: To recognize & discuss global e-commerce issues</p> <p>CO8: To make aware the ethical, social & security issues of E-commerce</p>
MC-9. Seminar	<p>CO1: To think and scrutinize real world issue, explore creative avenues of expression,decipher problems, and make substantial decisions.</p> <p>CO2: To learn ethical principles, develop presentation and discussion skills, integrate thoughts and bring out new ideas through creative work.</p> <p>CO3: To Integrate collaborative learning and self-determining study, examine, explore,achieve, and develop knowledge in the field of commerce and social sciences.</p> <p>CO4: To identify and utilize resources, develop critical thinking and time managementstrategies & skills.</p> <p>CO5: To demonstrate their questioning skills which will spark further discussion,develop voice modulation and speak persuasively with or without notes</p>
MC-10. Financial Institutions And Markets	<p>CO1: To have a good understanding of financial institutions and markets as applicable in real life Business Management.</p> <p>CO2: To understand the banking system and describe the role of regulatory bodies in regulating how banks manage their capital.</p> <p>CO3: To develop a set of skills among the students to use the financial planning at the workplace to solve business finance related and general decision for financialproblems.</p>

	<p>CO4: To analyze the financial problems and learn about markets are inter-linked, structured and regulated.</p> <p>CO5: To ensure the stability and longevity of any financial system and minimize the impact of possible adverse outcomes and contagion effects implicit in any financial crisis, particularly when the financial systems are globally interconnected.</p>
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COURSE OUTCOMES : M.Com SECOND YEAR: (III Semester)	
COURSE TITLE	COURSE OUTCOMES
MC-11. Contemporary Auditing	<p>CO1: To get deeper insights into basic principles governing an Audit and importance of an error-free financial statement.</p> <p>CO2: To understand the role of Institute of Chartered Accountants of India for issuing auditing standards to conduct audit and other assurance engagements.</p> <p>CO3: To understand auditors' qualifications, disqualification, rights, duties and liabilities and will acquire knowledge and understanding of audit evidence and documentation.</p> <p>CO4: To demonstrate and critically examine various contemporary audit issues and challenges involved in the electronic data processing environment.</p> <p>CO5: To understand the inherent risk involved in assessing and evaluating the financial statements, process of formulating the audit report and communicating the same to the client.</p> <p>CO6: To help students to prepare for CA, CS and auditing specific competitive exams like audit inspectors.</p>
MC-12. Corporate Legal Framework	<p>CO-1: To acknowledge the concept of incorporation of Company, its separate legal entity and documents required for registration of company: Memorandum of Association and Articles of Association and their alteration with a special reference to Doctrine of Ultra vires and Doctrine of indoor management.</p> <p>CO-2: To enlist the steps involved in framing of prospectus</p>

	<p>and explicate the significance of prospectus and consequences of misrepresentation in prospectus.</p> <p>CO-3: To analyse the powers and duties of directors considering meetings of directors and shareholders and learn various forms of winding up of company.</p> <p>CO-4: To interpret in detail the Negotiable Instruments Act, 1881 and Competition Act, 2002 and demonstrate the relevance of foundational and theoretical knowledge of their academic major in order to gain practical exposure</p>
MC-13. Direct Tax Laws	<p>CO1: To develop knowledge of laws pertaining to levy of direct tax in India and to enable students to apply the same practically.</p> <p>CO2: To understand the basic concepts in the law of Income Tax and determine the residential status of different persons.</p> <p>CO3: To identify the five heads in which income can be categorized and to compute income under different heads.</p> <p>CO4: To analyze and Examine clubbing provisions, aggregate income after set-off and carry forward of losses.</p> <p>CO5: To identify deductions out of gross total income and computation of total income in regard to different assesses.</p>
MC-14. Marketing Management	<p>CO1: To develop ability to define and analyze the marketing problems through the formulation of marketing objectives, policies, programmes and strategies.</p> <p>CO2: To understand the Marketing Environment to capture the market share and size for their organization.</p> <p>CO3: To understanding the concept of marketing, marketing information system and consumer behavior</p> <p>CO4: To interpret complex marketing issues and problems using relevant theories, concepts and methods with regard to ethical conduct.</p> <p>CO5: To apply contemporary marketing theories to the demands of business and management practice.</p> <p>CO6: To help the learners to develop and deal with the different promotional strategies in corporate successfully.</p>
MC-15. Management of Financial Services	<p>CO1: To have in depth understanding of financial services and their application in business concerns</p> <p>CO2: The identification of services of Merchant Banking system and role played by regulatory bodies in the smooth and profitable functioning of business activities.</p> <p>CO3: To develop a set of skills to use the hire purchase and leasing to solve the problems related to optimum utilization of scarce resources.</p>

	<p>CO4: To identify role played by Venture Capital and the evaluation of various strategies so that the students can develop information based solutions.</p> <p>CO5: To develop appropriate information about Mutual Funds which will further help students to create their own portfolio.</p> <p>CO6: To analyse factoring and forfeiting to ensure the smooth functioning of business and minimization of adverse outcomes of plastic money</p>
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COURSE OUTCOMES : M.Com SECOND YEAR: (IV Semester)	
COURSE TITLE	COURSE OUTCOMES
MC-16. Human Resource Management	<p>CO1: To acquaint the students with the concept of HRM, its relevance, objectives, functions and role in organisation.</p> <p>CO2: To familiarize with planning, procurement and development of human resource and their retention plans.</p> <p>CO3: To understand the various compensational and reward system of human resource.</p> <p>CO4: To implementation and Evaluation of welfare, safety and health policies and practices.</p> <p>CO5: To integrate the knowledge of HR concepts of job rotation, work redesigning, job enlargement etc to take correct business decisions.</p>
MC-17. Fundamentals of Investment	<p>CO1: To develop ability to know the basic structure of investment and speculation, analyse the concept of risk and risk return framework.</p> <p>CO2: To critically analyse the various investment alternatives available to individuals, examine diverse innovations in derivative market.</p> <p>CO3: To construct, analyse, examine and evaluate portfolios along with a deep understanding of efficient market theory and associated models.</p> <p>CO4: To understand the structure of fundamental and</p>

	<p>technical analysis along with technical indicators; evaluate bonds in terms yield and risks.</p> <p>CO5: To acquire and develop knowledge of theoretical and practical aspects of portfolio management and investment analysis for security selection and manage portfolio.</p>
<p>MC-18. Banking & Insurance Services</p>	<p>CO1: To accumulate knowledge regarding functions, operations and instruments of a commercial bank.</p> <p>CO2: To get deeper insight into the various schemes and services offered by banks along with changing trends and volume of deposits in the banking and insurance sector of India.</p> <p>CO3: To understand and expertise in various matters relating to principles of lending, credit appraisal techniques, priority sector lending, credit monitoring and management of funds.</p> <p>CO4: To acquire knowledge of rising trends and changing scenarios at national level in banking and financial services like e- banking, retail banking and recent banking technologies etc.</p> <p>CO5: To discover about emerging trends in insurance sector, legislative framework and the major life and non-life players in India.</p> <p>CO6: To know about risk management practices in banking and insurance sector.</p> <p>CO7: To help students to get wide range of employment opportunities in field of banking and financial sector</p>
<p>MC-19. Corporate Tax Planning</p>	<p>CO1: To examine the instances of tax evasion and tax avoidance, which should not be followed in tax planning.</p> <p>CO2: To consider tax implications while taking business decisions regards to its nature and location.</p> <p>CO3: To assess the impact of taxation on trade off of financial decisions.</p> <p>CO4: To identify managerial decisions like tax planning in regards to make or buy decision, shut down or continue decision and own or lease.</p> <p>CO5: To comprehend the tax issues relating to amalgamation, which influence the policy outcomes of amalgamating and amalgamated companies.</p>

MC-20. International Finance

CO1: To acquire and Develop theoretical and practical knowledge of international financial system.

CO2: To develop ability to know the basic structure of international finance, policies and procedures, to know about the recent trends and globalisation of world economy.

CO3: To understand the evolution of international monetary system and connotation of regional and global imbalances.

CO4: To critically analyse the consequence of foreign exchange exposure and market on management practices and how to manage international receivable management, significance of global crisis in both developing and developed economies.

CO5: To understand the concept of balance of payment which will further engage the students to know the deficit/surplus of trade of home country with the world economy