

# GOVT. COLLEGE BHATTU KALAN FATEHABAD

## PROGRAM OUTCOMES (PO), PROGRAM SPECIFIC OUTCOMES (PSO), COURSE OUTCOMES (CO)

### DEPARTMENT OF COMMERCE

#### PROGRAM: BACHELOR OF COMMERCE

#### Program Outcome (PO)

**PO No** After completing the three-year degree program, student will be able to:

**PO-1** Analyse relationship among commerce, trade, industry, service and management.

**PO-2** Understand application of knowledge of concepts of advertising, finance, entrepreneurship in business.

**PO-3** The course provides a platform for experimental learning and grooms students towards industry specific curriculum with focused approach on specific areas which are crucial in the management of companies.

**PO-4** Understanding legal issue/ law relating to banking sector.

#### Program Specific Outcome (PSO)

**PSO No** After Completing Bachelor of Commerce, the student will be able to:

**PO-1** Proficiency in core business disciplines such as accounting, finance, marketing, and management.

**PO-2** Strong analytical and problem-solving skills for decision-making and strategic planning.

**PO-3** Effective communication abilities, both written and verbal, essential for conveying ideas and collaborating in diverse business settings.

**PO-4** Ethical awareness and understanding of corporate social responsibility, crucial for navigating complex business environments with integrity.

#### BC 1.1: English

**COs: After successfully completing this course, students will be able to**

**CO-1** Improve pronunciation accuracy, comprehension skills, critical thinking.

**CO-2** Expand language proficiency.

**CO-3** Learn effective communication skill.

**CO-4** promotes language mastery and critical analysis.

#### Paper BC 1.2: FINANCIAL ACCOUNTING

**COs: After successfully completing this course, students will be able to**

CO-1	Recognize the basic accounting concept and conventions.
CO-2	Cultivate accounting skills to manage the profits and losses of any trading organization.
CO-3	Apply the rules of double entry book keeping for the preparation of final accounts.
CO-4	Cultivate accounting skills to manage the consolidated profits and losses of Inland branches.
<b>Paper BC 1.3: BUSINESS LAWS</b>	
<b>COs: After successfully completing this course, students will be able to</b>	
CO-1	Understand the rules regarding offer, acceptance, consideration and capacity to contract.
CO-2	Explaining the rules pertaining to Sale of Goods Act, 1930.
CO-3	Explaining the rules pertaining to limited liability partnership act 2008.
CO-4	Explaining the rules pertaining to Indian contract act 1872.
<b>Paper – BC 1.4: MICRO ECONOMICS</b>	
<b>COs: After successfully completing this course, students will be able to</b>	
CO-1	Understand the concepts related to economics: Micro and Macro economics.
CO-2	Understand the theories of demand and their applications in real life world.
CO-3	Understand the concepts of cost, nature of production and its relationship to Business operations.
CO-4	Analyse the causes and consequences of different market structures and conditions.
<b>Paper-BC-1.5 Business Mathematics</b>	
<b>COs: After successfully completing this course, students will be able to</b>	
CO-1	Understand how to solve real life problems by matrices.
CO-2	Understand the theories of differential calculus and its various types.
CO-3	Understand the Applications of differentiation (elasticity of demand and supply).
CO-4	Analyse and understand how to solve real life problems by various method of LPP.
<b>Semester II BC-2.1 Proficiency in English</b>	
<b>COs: After successfully completing this course, students will be able to</b>	
CO-1	Recognizing and overcoming communication barriers.
CO-2	Developing strong reading, writing, and presentation skills.

CO-3	Gaining practical experience through activities like group discussions and writing exercises.
CO-4	Improving personal interview and public speaking abilities through practical work.
<b>BC-2.2 CORPORATE ACCOUNTING</b>	
<b>COs: After successfully completing this course, students will be able to</b>	
CO-1	Learn about book building, share buybacks, and preference share redemption.
CO-2	Practice preparing company final accounts, like profit and loss statements and balance sheets, following rules.
CO-3	Practice calculating goodwill and share values.
CO-4	Improve decision-making skills in corporate finance for financial management and accounting roles.
<b>BC-2.3 CORPORATE LAWS</b>	
<b>COs: After successfully completing this course, students will be able to</b>	
CO-1	Learn about different company types and their legal setup.
CO-2	Practice online document filing and understand pre-incorporation contracts.
CO-3	Understand memorandum, articles, prospectuses, and share issuance processes.
CO-4	Gain knowledge about director classifications and corporate governance principles.
<b>BC-2.4 MACRO ECONOMICS</b>	
<b>COs: After successfully completing this course, students will be able to</b>	
CO-1	Understand how national income is measured and the circular flow of income.
CO-2	Explore factors influencing consumption, investment, and the multiplier effect.
CO-3	Learn about income determination and equilibrium using the IS-LM approach.
CO-4	Study inflation, business cycles, and monetary/fiscal policies' roles in stabilizing the economy, with real-world examples.
<b>BC-2.5: INTRODUCTION TO COMPUTER APPLICATIONS</b>	
<b>COs: After successfully completing this course, students will be able to</b>	
CO-1	foundational understanding of computers and their components also learn about the definition, characteristics, and classification of computers, as well as their applications in various fields.
CO-2	explore input and output devices, memory, and mass storage devices, gaining proficiency in understanding the hardware components of a computer system and operating system.
CO-3	understand Data Processing and Information Systems.

CO-4	develop skills necessary for utilizing IT tools effectively in a business environment.
<b>BCOM- 2.6: COMMERCE PRACTICAL &amp; VIVA-VOCE</b>	
<b>COs: After successfully completing this course, students will be able to</b>	
CO-1	Learning about various accounting concepts and conventions under GAAP provides a foundational understanding of how financial information is recorded, presented, and interpreted in accordance with standardized principles, ensuring consistency and comparability across different entities.
CO-2	Mastering the preparation of essential financial documents like invoices, receipts, vouchers, debit and credit notes is crucial for maintaining accurate records of transactions, facilitating smooth business operations, and ensuring compliance with accounting standards.
CO-3	Understanding the collection and recording process of Hire Purchase Agreements equips learners with knowledge of specialized accounting procedures for assets acquired through instalment payments, ensuring accurate reflection of financial obligations and ownership rights.
CO-4	Analyzing case studies of commercial disputes provides learners with insights into legal principles, contractual obligations, and dispute resolution mechanisms relevant to business transactions, helping them develop a deeper understanding of business law concepts and their practical applications in resolving conflicts and mitigating risks in commercial settings.
<b>BCOM- 3.1: Hindi</b>	
<b>COs: After successfully completing this course, students will be able to</b>	
CO-1	राष्ट्रीय भावना की प्रेरणा जागृत करना
CO-2	सौम्य प्रकृति से अवगत होना
CO-3	समाचार पत्रों का महत्व
CO-4	सरकारी पत्र की जानकारी
<b>BCOM- 3.2: BUSINESS STATISTICS</b>	
<b>COs: After successfully completing this course, students will be able to</b>	
CO-1	Understand the scope and limitations of statistics for effective application across various fields.
CO-2	Calculate and interpret measures of central tendency and dispersion.
CO-3	Construct and interpret index numbers for economic analysis.
CO-4	Apply probability concepts to assess uncertainty and make informed decisions.
<b>BCOM- 3.3: INCOME TAX LAW AND PRACTICE-I</b>	
<b>COs: After successfully completing this course, students will be able to</b>	
CO-1	grasp fundamental tax concepts including income, agricultural income, assesses, assessment year, previous year, gross total income, total income, maximum marginal rate of tax, Permanent Account Number (PAN), tax evasion, avoidance, planning, and management.

CO-2	Understand the principles governing the scope of total income, residence, and tax liability, enabling them to identify taxable income components accurately.
CO-3	Gain proficiency in calculating taxable income from salaries and house property, including allowances, deductions, and exemptions applicable to these sources of income.
CO-4	Develop skills in computing taxable income from business or profession, capital gains, and other sources, including understanding relevant provisions, deductions, and tax treatment for each category.
<b>BCOM- 3.4: MANAGEMENT PRINCIPLES AND APPLICATION</b>	
<b>COs: After successfully completing this course, students will be able to</b>	
CO-1	Exploring the functions of management (planning, organizing, staffing, directing, controlling, and coordinating) equips students with essential managerial skills and competencies necessary for effective leadership.
CO-2	Learning about planning, including strategic planning and environmental analysis techniques, enhances students' ability to formulate effective strategies and make informed decisions in dynamic business environments.
CO-3	Investigating leadership concepts and theories, such as transactional, transformational, and situational leadership, provides students with insights into effective leadership styles and approaches for inspiring and guiding teams toward organizational goals.
CO-4	Exploring emerging trends and challenges in global management equips students with the knowledge and skills to navigate complex and dynamic business environments, fostering adaptability and innovation in organizational leadership and decision-making.
<b>BC-3.5(i): Indian Economy</b>	
<b>COs: After successfully completing this course, students will be able to</b>	
CO-1	Understanding Economic Systems and Development.
CO-2	Analyzing India's Developing Economy.
CO-3	Exploring Trade and Development Strategies.
CO-4	Analyze terms of trade and their impact on economic welfare.
<b>BC-3.6(i): Computer Application in Business</b>	
<b>COs: After successfully completing this course, students will be able to</b>	
CO-1	gain proficiency in word processing, including editing, formatting, spellchecking, and using templates.
CO-2	creating impactful presentations, covering slide design, text formatting, and multimedia insertion, transitions, animations
CO-3	proficient in using spreadsheet functions for mathematical, statistical, financial, and logical operations
CO-4	gain skills in creating business-related spreadsheets, such as payroll statements, depreciation accounting, and graphical representation of data, enhancing their analytical and reporting abilities.
<b>BC-4.1: Hindi</b>	

	<b>COs: After successfully completing this course, students will be able to</b>
CO-1	कतवयोंके जीवन के बारे में जानकारी
CO-2	मुगल शासक औरंगजेब की अत्याचारोंके बारे में जानकारी
CO-3	पत्र लेखन, तार लेखन की जानकारी
CO-4	वैज्ञानिक शब्दावलीके बारे में जानकारी
<b>BC 4.2: ADVANCED CORPORATE ACCOUNTING</b>	
	<b>COs: After successfully completing this course, students will be able to</b>
CO-1	Understanding amalgamation concepts and accounting treatment according to Accounting Standard 14 (ICAI) facilitates comprehension of corporate mergers and acquisitions, excluding inter-company holdings.
CO-2	Learning accounting for general insurance companies, including fire and marine insurance, and preparing final accounts as per the latest regulations, enables students to grasp the specific financial reporting requirements of this sector.
CO-3	Studying accounting for life insurance, including the preparation of valuation balance sheets and final accounts according to the latest regulations, provides insight into the unique financial practices and reporting standards of life insurance companies.
CO-4	Mastering the preparation of consolidated balance sheets for holding companies with one subsidiary, along with relevant provisions of Accounting Standard 21 (ICAI), enables students to understand the complexities of group financial reporting and consolidation.
<b>BC 4.3: INCOME TAX LAW AND PRACTICE-II</b>	
	<b>COs: After successfully completing this course, students will be able to</b>
CO-1	understand the principles of clubbing and aggregation of income, as well as provisions for setting off and carrying forward losses, leading to a comprehensive grasp of total income computation.
CO-2	gain proficiency in computing total income and tax liability for individuals, Hindu Undivided Families (HUFs), firms, and companies, along with an understanding of the roles and powers of income tax authorities, appeals, revisions, penalties, and prosecutions.
CO-3	Proficiency in deduction of tax at source, advance tax payment, tax recovery, and tax refund procedures will ensure students are capable of managing tax liabilities and refunds effectively.
CO-4	Practical experience in preparing and filing income tax returns manually and online, including returns of income and Tax Deducted at Source (TDS), will empower students with hands-on knowledge of tax filing procedures and compliance requirements.
<b>BC 4.4: ORGANIZATIONAL BEHAVIOUR</b>	
	<b>COs: After successfully completing this course, students will be able to</b>

CO-1	Grasp the concepts and significance of organizational behaviour.
CO-2	Understand how values and attitudes impact individual behaviour in organizational settings.
CO-3	Explore transactional analysis, analyzing ego states, life positions, and interpersonal interactions within organizations.
CO-4	Understand organizational climate and its impact on employee well-being and organizational effectiveness, along with strategies for improving it.
<b>BC 4.5(i): BANKING OPERATIONS</b>	
<b>COs: After successfully completing this course, students will be able to</b>	
CO-1	Understanding the origin and definition of banking provides students with a foundational knowledge of the financial system and the roles of banks.
CO-2	Master procedures for opening and operating deposit accounts, study cheque-related processes, and explore the banker and customer relationship
CO-3	Gain insights into modern delivery channels like ATMs, internet banking, and mobile banking, as well as interbank payment systems and electronic fund transfers,
CO-4	Delving into various forms of loans and advances offered by banks, including general loans, overdrafts, consumer loans, and advances against securities, enables students to grasp the role of banks in providing financial support to individuals and businesses.
<b>BC 4.6: E-COMMERCE</b>	
<b>COs: After successfully completing this course, students will be able to</b>	
CO-1	Learn basics of electronic commerce, enabling them to appreciate its evolution and significance in today's business landscape.
CO-2	Foster critical thinking skills by comparing web-based and traditional business models
CO-3	Exploring E-Commerce Operations and Security.
CO-4	Familiarize students with the IT Act 2000, cybercrime regulations, and legal frameworks governing electronic transactions, promoting ethical behaviour, compliance with regulations
<b>BC 4.7: COMMERCE PRACTICAL &amp; VIVA-VOCE</b>	
<b>COs: After successfully completing this course, students will be able to</b>	
CO-1	Grasp the procedures for opening and managing various bank accounts, including understanding cheque handling, pay-in slips, demand draft applications, and passbook entries, to effectively manage personal and business finances.
CO-2	Enhancing Financial Literacy and Banking Services Understanding.
CO-3	Developing Skills in Tax Compliance and Economic Analysis.
CO-4	Improving Financial Statement Analysis and Strategic Decision-Making.
<b>BC-5.1: FINANCIAL MANAGEMENT</b>	

	<b>COs: After successfully completing this course, students will be able to</b>
CO-1	Grasp the nature, significance, and scope of financial management, along with its objectives.
CO-2	acquire the skills to draft comprehensive financial plans, recognize the implications of capitalization
CO-3	Understand different theories of capital structure and their implications on corporate finance decisions.
CO-4	Comprehend the relevance and irrelevance of dividend decisions for corporate valuation, and explore dividend distribution practices.
<b>BC 5.2: PRINCIPLES OF MARKETING</b>	
	<b>COs: After successfully completing this course, students will be able to</b>
CO-1	Gain a comprehensive understanding of marketing's role and significance in business
CO-2	Differentiating between selling and marketing.
CO-3	Grasp the components of the marketing mix (product, price, place, promotion)
CO-4	Analyzing Consumer Behaviour and Implementing Strategies
<b>BC 5.3: COST ACCOUNTING</b>	
	<b>COs: After successfully completing this course, students will be able to</b>
CO-1	Grasp the core principles, objectives, and benefits of cost accounting, aiding in decision-making and performance evaluation.
CO-2	Categorize and analyze costs effectively, facilitating cost control and strategic planning in business operations.
CO-3	Acquire skills in inventory control, labour cost accounting, and productivity optimization, crucial for efficient resource utilization.
CO-4	Develop practical skills in maintaining accurate cost records and reconciling them with financial accounts, essential for informed management decisions.
<b>BC 5.4(i): INTERNATIONAL BUSINESS</b>	
	<b>COs: After successfully completing this course, students will be able to</b>
CO-1	Understand globalization's significance and its effects on international business.
CO-2	Differentiate between domestic and international business complexities.
CO-3	Learn various methods for entering international markets effectively.
CO-4	Familiarize with key organizations shaping global trade policies.
<b>BC-5.6: ADVERTISING</b>	
	<b>COs: After successfully completing this course, students will be able to</b>
CO-1	Understanding advertising's role in communication, and to analyzing audience



CO-2	Developing creative advertising content, Selecting media and scheduling advertisements.
CO-3	Evaluating advertising effectiveness.
CO-4	Exploring the role and types of advertising agencies.
<b>BC-5.8: Seminar</b>	
<b>COs: After successfully completing this course, students will be able to</b>	
CO-1	Seminar evaluation criteria awareness promotes striving for excellence.
CO-2	Topic collaboration builds communication and negotiation skills.
CO-3	Presentation delivery cultivates confidence and persuasion skills.
CO-4	Interaction with external examiners provides valuable feedback.
<b>BC-6.1: Management Accounting</b>	
<b>COs: After successfully completing this course, students will be able to</b>	
CO-1	Learn the fundamentals and applications of various management accounting techniques to support decision-making processes within organizations.
CO-2	Differentiate between cost accounting and management accounting.
CO-3	Explore strategies and techniques for controlling, reducing, and managing costs within organizations to improve efficiency, profitability, and competitiveness.
CO-4	Mastery of Budgeting Concepts and Financial Performance Analysis.
<b>BC-6.2: Auditing and Assurance</b>	
<b>COs: After successfully completing this course, students will be able to</b>	
CO-1	Mastering auditing concepts, principles, and standards.
CO-2	Developing skills in audit engagement planning and documentation.
CO-3	Understanding audit evidence, internal controls, and sampling techniques.
CO-4	Exploring specialized areas like cost audit, tax audit, and management audit.
<b>BC 6.3: ENTREPRENEURSHIP DEVELOPMENT</b>	
<b>COs: After successfully completing this course, students will be able to</b>	
CO-1	Grasping entrepreneurship's role in economic development and the characteristics of successful entrepreneurs.
CO-2	Understanding the significance of small-scale industries and the challenges they face.
CO-3	Learning the process of starting a small business, from opportunity assessment to business plan preparation.
CO-4	Exploring government support and financial assistance available for entrepreneurs.

<b>BC 6.4(i): FINANCIAL ECONOMICS</b>	
	<b>COs: After successfully completing this course, students will be able to</b>
CO-1	Mastering cash flow analysis, interest theory, and bond pricing.
CO-2	Analyzing portfolio risk and return using mean-variance analysis.
CO-3	Understanding the Capital Asset Pricing Model (CAPM) for investment evaluation.
CO-4	Enhancing investment decision-making through risk management strategies and asset pricing models.
<b>BC 6.6: BUSINESS RESEARCH METHODS</b>	
	<b>COs: After successfully completing this course, students will be able to</b>
CO-1	Understanding the research process and selection of appropriate methods.
CO-2	Proficiency in probability distributions and sampling techniques.
CO-3	Ability to estimate population parameters and test hypotheses.
CO-4	Competence in statistical tests for analyzing data and drawing conclusions.
<b>BC 6.8: Commerce Practical &amp; Viva-Voce</b>	
	<b>COs: After successfully completing this course, students will be able to</b>
CO-1	Learn to handle insurance paperwork, create claim statements, chart financial services, and calculate financial ratios to enhance financial management abilities.
CO-2	Improve critical thinking through analyzing advertisements, market indices, recent IPOs, and capital structure, fostering a deeper understanding of marketing strategies and financial analysis.
CO-3	Enhance communication skills by drafting accounting documents, preparing project reports, writing license requests, and illustrating financing schemes, while fostering accuracy in record-keeping.
CO-4	Gain insights into the economy and financial markets by recording exchange rates, listing traded instruments, analyzing government support options, and exploring product life cycle stages, encouraging entrepreneurship and informed decision-making.