

**B.Com.**  
**Department of Commerce**

**PROGRAM OUTCOME (PO)**

Upon completion of the Commerce Graduate programme, the student will attain the ability to:

**PO1: Profound Knowledge:** Attained profound expertise in their discipline by Understand the functioning of business, their challenges and significance in the economy.

**PO2: Critical Thinking:** Engage in critical thinking by analyzing situations and constructing and selecting viable solutions to solve problems.

**PO3: Research and Innovation:** Expertise in practicing the research intelligence and analytical skill in the field of research and innovation.

**PO4: Communication and problem solving:** Demonstrate skills such as effective communication, decision making and problem solving in day-to-day affairs.

**PO5: Entrepreneurial activities:** Assessing financial statement and creating marketing strategies to start entrepreneurial activities.

**PO6: Employability:** Demonstrate skills for higher education, professional development and employability.

**PO7: Ethics:** Committed to ethical principles and professional ethics.

**PROGRAM SPECIFIC OUTCOMES (PSO)**

Upon completion of the programme, the student will attain the ability to:

**PSO1:** Demonstrate an understanding of accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.

**PSO2:** Demonstrate the diverse knowledge of business laws, corporate laws, various tax issues, financial management and their applicability in finance, business and audit.

**PSO3:** Understand the application of mathematical and statistical tools in commerce, business and industry.

**PSO4:** Demonstrate the progress learning of various tax issues and tax reforms related to Individuals and Businesses.

**PSO5:** Demonstrate an understanding of financial management and fundamentals of investment and their applicability in business.

**B.Com. Part-1**  
**(Honours)**  
**Accounts Group**  
**Paper-I**

**Course Outcomes**

After the completion of the course, the student will be able to:

**CO1:** Students will learn and able to solve financial accounts problems

**CO2:** Students will learn and able to understand Basic Accounting concepts, principles and conventions.

**CO3:** Students will learn and able to understand the Nature and significance of Accounting, types of accounting, Preparation, presentation and analysis of Financial statements their limitations.

**CO4:** Students will learn and able to understand Accounting of non-trading organization - Receipts and Payments Account Income and Expenditure Account.

**CO5:** Students will learn and able to understand Single Entry System. Preparation of Accounts from incomplete records conversion of single entry Into Double Entry System.

**Paper-II**

**Course Outcomes**

After the completion of the course, the student will be able to:

**CO1:** Students will learn and able to understand the definition of Auditing, objects, classes, Audit, Note-Book Audit programme, Advantages of auditing.

**CO2:** Students will learn and able to understand the Internal Check- Meaning and objects- internal checks in different departments of a business organization.

**CO3:** Students will learn and able to understand the Vouching-meaning and importance- Vouching of different books of original entry.

**CO4:** Students will learn and able to understand the Revenue and capital Expenditures- Distinction, different types of reserves methods of charging depreciation. Verification of Assets, Valuation of Assets

**CO5:** Students will learn and able to understand the Audit of company Accounts-Appointment, remuneration, duties. Liabilities and rights of company auditor, important case-laws on the topic

**CO6:** Students will learn and able to understand the Audit of final accounts of a accompany- Divisible profits—capital profits Investigation-Investigation of accounts under different situations-investigators report.

**B.Com. Part-II**  
(Honours)  
**Accounts Group**  
**Paper-III**

**Course Outcomes**

After the completion of the course, the student will be able to:

**CO1:** Students will learn and able to understand the Business Law.

**CO2:** Students will learn and able to understand the a general study of Indian law relating to contracts, Including bailment, pledge and agency.

**CO3:** Students will learn and able to understand the Goods Act, Carriage of Goods Act, Negotiable Instrument Act, Insolvency and Arbitrations Act.

**CO4:** Students will learn and able to understand the Law-Indian Partnership Act.

**B.Com. Part-II**  
(Honours)  
**Accounts Group**  
**Paper-IV**

**Course Outcomes**

After the completion of the course, the student will be able to:

**CO1:** Students will learn and able to understand the Company Accounts.

**CO2:** Students will learn and able to understand the Shares, Issue of Shares and Debentures- forfeiture of share.

**CO3:** Students will learn and able to understand the Redemption of reference shares a debentured preparation of Final Accounts of company.

**CO4:** Students will learn and able to understand the Accounts relating to Amalgamation, Absorption and reconstruction of companies. Accounts on the Liquidation of a company

**CO5:** Students will learn and able to understand the Holding Company and subsidiary companies- Preparation of consolidated Balance Sheets

**CO6:** Students will learn and able to understand the Accounts of Banking and Insurance Companies, Double Account System-Accounting.

**CO7:** Students will learn and able to understand the Depreciation, Reserved and provisions-their treatments-Methods of charging Depreciation.

**B.Com. Part-III  
(Honours)  
Accounts Group  
Paper-V**

**Course Outcomes**

After the completion of the course, the student will be able to:

CO1: Students will learn and able to understand the cost accounting, scope of cost accounting and Its relation with Financial Accounting

CO2: Students will learn and able to understand the **Methods** of Costing-Unit costing, preparation of cost sheet production account, process costing- treatment of wastages, by-product, allocation of Joint expenses, contract costing-preparation of contract account.

CO3: Students will learn and able to understand the Treatment of profit on incomplete contract, relation between cost and financial account preparation of reconciliation statement, cost audit-meaning and Importance preparation of reconciliation statement.

**B.Com. Part-III  
(Honours)  
Accounts Group  
Paper-VI**

Course Outcomes

After the completion of the course, the student will be able to:

CO1: Students will learn and able to understand the Management Accounting-Meaning and nature, management Accounting

CO2: Students will learn and able to understand the Preparation and presentation of Financial statements, basic accountings concepts and conventions interpretation of financial statements.

CO3: Students will learn and able to understand the Techniques of analysis of Financial Statements.

CO4: Students will learn and able to understand the Ratio analysis technique, different types of accounting ratios, their significance and limitations preparation of Funds, Flow and Cash Flow statements.

CO4: Students will learn and able to understand the Inventory Valuation-Techniques of inventory control, Inflation Accounting-Meaning and importance.

**B.Com. Part-III**  
(Honours)  
**Accounts Group**  
**Paper-VII**

**Course Outcomes**

After the completion of the course, the student will be able to:

**CO1:** Students will learn and able to understand the taxation law and accounts.

**CO2:** Students will learn and able to understand the Income Tax Act, 1981—Definition concept of Income residence tax liability, exemption from tax.

**CO3:** Students will learn and able to understand the Computation of income under various heads-"Salaries, interest on securities, income from house property, capital gains.

**CO4:** Students will learn and able to understand the Taxation of individuals and firms.

**CO5:** Students will learn and able to understand the income Tax authorities-their appointment, jurisdiction and power.

**CO6:** Students will learn and able to understand the A brief introduction to wealth Tax Act, 1957  
Gift Tax Act. 1958.