



Department of Commerce

B.Com.

S.No.	Course Code	Course Name	Course Outcomes
SEMESTER- I			
1.	21UCMC11	Core Course – I: Principles of Accounting	CO1(K1): outline the Accounting Principles CO2(K2): explain the golden rules of Accounting CO3(K3): draw the Trail Balance CO4(K4): classify the various types of Accounting Errors CO5(K5): evaluate the Financial position of business through Final Accounts
2.	21UCMC12	Core Course – II: Marketing Management	CO1(K1): state the importance of Market Segmentation CO2(K2): explain the concept Product Life Cycle CO3(K3): apply various strategies in Pricing CO4(K4): analyse the Buying Behaviour of the Consumer CO5(K5): appraise the methods of Personal Selling and Sales Promotion
3.	21UCMA11	Allied Course – I: Business Economics	CO1(K1): outline the concepts of business economics CO2(K2): explain the theories of demand analysis CO3(K3): determine the cost and revenue of the firm CO4(K4): analyze the various approaches of demand forecasting for existing and new products CO5(K5): assess the pricing policy



4.	21UESR11	Ability Enhancement Compulsory Course -I: Environmental Studies	<p>CO1[K1]: recognize the importance of environment and role of Individuals in its protection.</p> <p>CO2[K2]: explain the key concepts of Ecosystem, Food Web and Bio geochemical.</p> <p>CO3[K3]: apply the right measures for the sustainable use of natural resources.</p> <p>CO4[K4]: analyse the ethical, cross-cultural, and historical context of environmental issues and the links between Human and Natural Systems.</p> <p>CO5[K4]: examine the impact of human action on the biological environment</p>
5.	21UCMS1P	Skill Enhancement Course - I: Practical -E-Commerce	<p>CO1(K2): illustrate the mechanism of e-commerce activities and its applications</p> <p>CO2(K3): apply the basic web surfing procedure and modern computing infrastructure</p> <p>CO3(K4): analyze the best online payment gateway options</p> <p>CO4(K5): use the appropriate markup language for processing, identifying and presenting of information in web pages</p> <p>CO5(K6): develop the website for their business</p>
SEMESTER- II			
6.	21UCMC21	Core Course - III: Business Accounting	<p>CO1(K1): record the accounting transaction in respective business</p> <p>CO2(K2): differentiate the methods of accounting in various business operations</p> <p>CO3(K3): use the accounting procedure for various business</p> <p>CO4(K4):analyse the position of different business</p> <p>CO5(K5):evaluate the accounting information</p>



7.	21UCMC22	Core Course - IV: Banking Theory, Law and Practice	CO1(K1): identify different types of customers operate account in banks CO2(K2): explain the contribution of banking services in economic development CO3(K3): build an idea of modes of creating charges on various securities CO4(K4): analyze practical implications of negotiable instrument and banking technology CO5(K5): appraise credit control measures of RBI
8.	21UCMA21	Allied Course - II: Indian Economy	CO1(K1): outline the Nature and Structure of Indian Economy CO2(K2): classify the Economic Policies and take part in the economic reforms in India CO3(K3): determine the role of agriculture in Indian Economy CO4(K4): analyse the Causes of Poverty and Unemployment Problems and its measures to eradicate it CO5(K4): examine the features of NitiAayog
9.	21UCMS21	Skill Enhancement Course- II: Stock Market Operations	CO1(K1): outline the basic concept of securities market CO2(K2): classify the different segment of Stock Exchange CO3(K3): develop trading on stock market CO4(K4): analyze the legal framework of securities market CO5(K5): select DEMAT account

SEMESTER- III



10.	21UCMC31	Core Course - V: Advanced Accounting	CO1(K1): draw the analytical table for the preparation of royalty accounts CO2(K2): explain the concepts of depreciation, branch, fire insurance, hire purchase and royalty accounts CO3(K3): calculate the interest under hire purchase and installment system CO4(K4): differentiate debtors system and stock and debtor system of branch accounts CO5(K5): measure the fire insurance for loss of stock and loss of profit policy
11.	21UCMC32	Core Course - VI: Cost Accounting	CO1(K1): outline the basic concepts of cost, costing and cost accounting CO2(K2): classify the overheads and its distribution under primary and secondary Distribution CO3(K3): employ the basic principles and techniques of inventory control CO4(K4): analyze the various methods of calculating remuneration to labours CO5(K5): assess the transactions and preparation of accounting entries for
12.	21UCMC33	Core Course - VII: Business Environment	CO1(K1): outline the concepts of business environment and impact of environment on business CO2(K2): explain the global environment affect the Indian business CO3(K3): apply the Corporate Social Responsibility and Ethical concepts in Business CO4(K4): analyze the New Industrial Policy 1991 and privatization CO5(K5): examine the political and legal environment affecting the business



13.	21UCMC3P	Core Course - VIII: Practical – Office Packages	CO1(K1): outline the use of Office Package in day to day life CO2(K2): demonstrate the Mail Merge concept of MS Word CO3(K3): apply the various menu in MS Word, Excel, Power Point CO4(K4): analyse the data by using Excel Formula CO5(K5): create the different slide layouts in Power Point
14.	21UCMA31	Allied Course - III: Business Statistics	CO1(K1): identify the formula for measuring central tendency, dispersion and skewness CO2(K2): explain the basic concepts of statistics CO3(K3): develop the index number and test the adequacy of index number CO4(K4): analyse the relationship between the variables CO5(K5): predict the trend by using time series
15.	21UCMN31	Non Major Elective Course –I: Business Studies	CO1(K1): identify the terms Business, Commerce, Trade, Industry, Profession and Employment CO2(K2): explain the scope of e-Commerce activities CO3(K3): employ the qualities of successful businessmen CO4(K4): comparethe various form of business organization and analyse the suitability
16.	21UCMS31	Skill Enhancement Course – III: Export and Import Procedure	CO1(K1): outline the registration formalities in the export and import dealings CO2(K2): explain the procedure in export business CO3(K3): employ the concept of custom clearance and export financing CO4(K4): examine the principle of import procedure and documentation CO5(K4): analyse the documentation in export trade

SEMESTER- IV



17.	21UCMC41	Core Course - IX: Partnership Accounting	CO1(K1): outline the basic concepts of partnership accounts CO2(K2): trace the problems related to partnership firm CO3(K3): apply the accounting treatments relating to admission, retirement and death of partners CO4(K4): differentiate partnership and limited liability partnership (LLP) CO5(K5): defend the principles of Garner vs. Murray in cases of Insolvency of Partners
18.	21UCMC42	Core Course - X: Management Accounting	CO1(K1): describe the concepts, tools and techniques of management accounting CO2(K2): interpret the position of business through financial statement analysis CO3(K3): compute the results of profitability, liquidity, solvency and efficiency levels in the business CO4(K4): examine the uses of fund flow and cash flow statements
19.	21UCMC43	Core Course - XI: Secretarial Practice	CO1(K1): describe the knowledge about Formation, Nature and Classification of Joint Stock Companies CO2(K2): explain the Mode and Method of Appointment / Removal / Powers / Duties of (KMP) Director and Company Secretary CO3(K3): apply the various legal Provisions to be complied with in conducting various types of Company Meetings, Resolution, agenda, minutes and Proceeds CO4(K4): analyse the process and mode of Winding up of Joint Stock Companies and Powers of NCLT CO5(K4): classify the various Documents required to bring the Company into Existence



20.	21UCMC44	Core Course - XII: Entrepreneurial Development	CO1(K1): describe the basic concepts of entrepreneurship CO2(K2): explain the role and importance of women entrepreneur in economic development CO3(K3): develop personal creativity in preparation of project report CO4(K4): analyse the key steps in business ideas CO5(K5): evaluate the functions of financial institutions
21.	21UCMA41	Allied Course - IV: Business Mathematics	CO1(K1): describe the various mathematical application in business CO2(K2): explain the operations of set theory and matrix CO3(K3): use indices and logarithm rules to simplify the problem CO4(K4): compare arithmetic and geometric progression CO5(K5): choose the appropriate the mathematical formulas related to finance
22.	21UCMM41	Self-paced Learning (Swayam Course): 1. Consumer Behaviour	CO1[K1]: identify the background and the key words in Consumer Behaviour CO2[K2]: demonstrate independent and self-paced learning for clear understanding of the concept CO3[K3]: develop computer and communication skills to broaden their knowledge in the course CO4[K3]: use high quality reading resources, communication tools and technology to send assignments and to take up test CO5[K4]: analyse critically and apply technical skills to comprehend the ideas or theories in the video lectures



23.	21UCMM42	Self-paced Learning (Swayam Course): 2. Sales and Distribution Management	CO1[K1]: identify the background and the key words in Sales and Distribution Management CO2[K2]: demonstrate independent and self-paced learning for clear understanding of the concept CO3[K3]: develop computer and communication skills to broaden their knowledge in the course CO4[K3]: use high quality reading resources, communication tools and
24.	21UCMN41	Non Major Elective Course – II: Business Development	CO1(K1): identify the business ideas and opportunities CO2(K2): explain the business proposal CO3(K3): formulate a well-conceived Business Plan CO4(K4): compare various government schemes and getting financial assistance CO5(K4): examine entrepreneurial skill by starting up of new business
25.	21UCMS41	Skill Enhancement Course – IV: International Marketing	CO1(K1): identify the opportunity for international marketing CO2(K2): differentiate the functions of different financial institutions supporting international marketing CO3(K3): choose foreign market entry strategy CO4(K4): examine the overall conditions in international market CO5(K4): classify the barriers in international marketing

SEMESTER- V



26.	21UCMC51	Core Course - XIII: Company Accounts	CO1(K1): draw the reconstructed balance sheet after Internal Reconstruction CO2(K2): explain the accounting procedure of issue and redemption of shares and debentures. CO3(K3): present the final accounts of a joint stock company CO4(K4): separate profit prior to incorporation and post incorporation CO5(K5): evaluate the valuation methods of valuation of shares and goodwill
27.	21UCMC52	Core Course - XIV: Income Tax - I	CO1(K1): outline the provisions relating to Income tax act 1961 CO2(K2): explain the important Definitions u/s 2(7), 2 (9), 2(24), 2(31), 3 of the Income tax Act CO3(K3): calculate the Income from salary and House property CO4(K4): classify the Income under the head Capital gain and other sources of an assessee CO5(K5): assess the Income under the head Income from Business or Profession
28.	21UCMC53	Core Course - XV: Financial Management	CO1(K1): outline the functions and scope of financial management CO2(K2): estimate the cost of different forms of capital and overall cost of capital CO3(K3): determine the optimum capital structure with using the different theories and working capital CO4(K4): examine the determinants and dividend decisions CO5(K5): evaluate Capital Budgeting Appraisal Methods



29.	21UCMC54	Core Course - XVI: Mercantile Law	CO1(K1): describe the procedure for formation of contract CO2(K2): explain the remedies for breach and discharge of contract CO3(K3): utilize the terms and conditions of indemnity, guarantee, bailment, pledge & agency CO4(K4): examine the features of Foreign Exchange of Management Act 1999 CO5(K4): analyse the provisions of sale and carriage of goods Act
30.	21UCM051	Major Elective Course - I: 1. Research Methodology	CO1(K1): describe the methods of collecting data CO2(K2): explain the significance of Research and Research Methodology CO3(K3): select Research Problem and Research Design CO4(K4) : determine the sample size in consonance with the research problem and research design CO5(K5): conclude the research report with right findings
31.	21UCM052	Major Elective Course - I: 2. Accounting for Decision Making	CO1(K1): outline the concepts of relevant cost and differential cost CO2(K2): classify the different kinds of Budget CO3(K3): compute the different types of Variances CO4(K4): differentiate standard costing from budgetary control CO5(K5): appraise company annual reports
32.	21UCM053	Major Elective Course - I: 3. Operations Research	CO1(K1): outline the operations research techniques CO2(K2): illustrate the various techniques of analyzing feasibility CO3(K3): formulate the linear programming problem CO4(K4): analyse the PERT and Critical Path Method CO5(K5): select the suitable strategy in game theory



33.	21UCM054	Major Elective Course – II: 1. Services Marketing	CO1(K1): identify the differences between the marketing of services and the marketing of manufactured goods CO2(K2): explain the key issues concerning the management and measurement of service quality and customer satisfaction CO3(K3): determine the role of service personnel in service marketing CO4(K4): analyse the various components of the services marketing mix CO5(K4): examine the factors to be considered in designing service process
34.	21UCM055	Major Elective Course – II: 2. Retail Marketing	CO1(K1): describe the basic concepts of retailer, retailing and E-retailing CO2(K2): specify 6 P's in retail marketing mix CO3(K3): determine the location to improve the sales volume of the retail business CO4(K4): compare the effects of different pricing, promotional methods used in retail business CO5 (K4): analyse the factors affecting retail consumer buying decisions
35.	21UCM056	Major Elective Course – II: 3. Advertising and Salesmanship	CO1(K1): outline the nature and scope of advertising and salesmanship CO2(K2): explain the activities in advertising agencies CO3(K3): make decisions regarding most feasible advertisement CO4(K4): differentiate advertising and salesmanship CO5(K5): evaluate the knowledge of product and customer
36.	21UCMS51	Skill Enhancement Course – V: Personality Development	CO1(K1): state the significance of soft skills CO2(K2): visualize the good behavior and becoming a performer in interview. CO3(K3): develop good communication and body language CO4(K4): clarify the use of resume/curriculum vitae/bio-data and where it must be used by the applicant CO5(K5): assess the qualities require for getting jobs



37.	21UCMJ51	Internship	CO1(K1): identify the professional requirements to be successful in the field CO2(K2): demonstrate the application of knowledge and skill sets acquired from the course and workplace in the assigned job function CO3(K3): develop work habits and attitudes necessary for job success. CO4(K4): distinguish between management and administration CO5(K5): assess interests and abilities in their field of study
SEMESTER- VI			
38.	21UCMC61	Core Course - XVII: Corporate Accounting	CO1(K1): outline the accounts of banking companies CO2(K2): explain the concept of liquidation of companies CO3(K3): draw the consolidated balance sheet of holding company CO4(K4): compare single account and double account system CO5(K5): appraise the revenue account of Insurance companies
39.	21UCMC62	Core Course - XVIII: Income Tax - II	CO1(K1): outline the procedure for assessment and the provisions relating to filing of return of Income CO2(K2): explain the provisions relating to aggregation of Income, Set-off and carry forward of losses to determine the Gross Total Income CO3(K3): compute the taxable income and tax liability of Individual, HUF, and Firm CO4(K4): analyse the provisions under section 115JB of Income tax act 1931 relating to company CO5(K5): choose the avenues of investment with intent to reduce tax liabilities



40.	21UCMC63	Core Course - XIX: Auditing	CO1(K1): outline the meaning, objective, features of Auditing and Audit Assurance and Standards CO2(K2): explain the different types of audit CO3(K3): employ the different tools of Auditing CO4(K4): analyze the internal control, Vouching and Audit Risk CO5(K5): classify the different types of auditor's Report
41.	21UCMJ61	Core Course - XX: Project	CO1(K1): outline the project and the methods of collecting data. CO2(K2): defend the significance of project. CO3(K3): select current scenario for research. CO4(K4): classify the sample size and research design. CO5(K5): justify the project with its findings and suggestions.
42.	21UCMC6P	Core Course - XXI: Practical - Accounting Package	CO1(K2): illustrate the mechanism of accounting accounting procedures CO2(K3): apply the basic procedure for various voucher entries, sale orders and purchase orders CO3(K4): analyze the bill wise procedure and various price list CO4(K5): assess the accounting with GST procedure CO5(K6): prepare the inventory operations and budget in accounting package
43.	21UCMO61	Major Elective Course - III: 1. Human Resource Management	CO1(K1): outline the role and functions of human resource manager CO2(K2): explain the concept of Job analysis, Job design and Job evaluation CO3(K3): apply the selection process in recruitment CO4(K4): analyse the need for transfer of employee CO5(K5): appraise the performance of employee through different method



44.	21UCMO62	Major Elective Course – III: 2. Customer Relationship Management	CO1(K1): outline the concept and benefits delivered by CRM CO2(K2): explain the challenges in implementing CO3(K3): apply CRM strategies in value chain organisation CO4(K4): analyse the changing role of CRM in an organisation CO5(K4): examine the application of CRM in Indian Service Business
45.	21UCMO63	Major Elective Course – III: 3. Co-operative Management	CO1(K1): describe the distinct features of co-operative management CO2(K2): explain the duties and power of registrar of co-operations CO3(K3): apply the strategies for sustainable development of co-operatives CO4(K4): analyse the process of control in co-operatives CO5(K4): examine the need and importance of co-operative Audit
46.	21UCMS61	Skill Enhancement Course – VI: Goods and Services Tax	CO1(K1): outline the feature of GST Act CO2(K2): explain the concept of Supply under GST Act CO3(K3): choose appropriate GST Returns among various types of returns CO4(K4): analyse the benefits of GST CO5(K5): classify the different types of GST