

Programme Outcomes (PO) for B.Com.

PO No.	Upon completion of B.Com. Degree programme, the graduates will be able to:
PO1	Acquire the essential knowledge on the successful prospects of business.
PO2	Understand the practical issues and challenges that the trade world encounters.
PO3	Apply concepts, principles and procedures in transacting business effectively.
PO4	Gain analytical skill in undertaking commercial ventures and evaluate the pros and cons of embarking on trade and trade related activities based on their in-depth knowledge.
PO5	Pursue CA, CMA, ACS, CFA, M.Com., MBA and other career oriented programmes.
PO6	Be employable, exhibit entrepreneurial drive and be a model of principled and ethically sound business professionals.

Programme Specific Outcomes (PSO) for B.Com.

PSO No.	Upon completion of B.Com. Degree programme, the graduates will be able to:
PSO1	Understand the concepts, principles and practices involved in undertaking business ventures.
PSO2	Develop financial, cost, auditing, entrepreneurial, marketing and managerial skills.
PSO3	Understand the legal guidelines relating to the business activities.
PSO4	Gain expertise and exhibit professionalism in Business Accounting, Income Tax assessment and GST calculations.
PSO5	Acquire and apply ICT skills in business operations.
PSO6	Be an expert in business correspondence and effective in communication.

Course Outcomes (CO) for various courses in B.Com.

Sl. No.	Course Title	Subject Code
1.	Financial Accounting - I *	18UCCO11
2.	Business Organisation	18UCCO12
3.	Financial Accounting II *	18UCCO21
4.	Principles of Management	18UCCO22
5.	Banking *	18UCCO31
6.	Advanced Accounting *	18UCCO32
7.	Marketing	18UCCO33
8.	Office Management	18UECO3A
9.	International Business	18UECO3B
10.	Basics in Accounting	18NECO31
11.	Business Communication *	18UCCO41
12.	Human Resource Management	18UCCO42
13.	Company Law	18UCCO43
14.	Import Export Procedure	18UECO4A
15.	Fundamentals of Investment	18UECO4B
16.	Development of Small Business	18NECO41
17.	Corporate Accounting *	18UCCO51
18.	Cost Accounting *	18UCCO52
19.	Business Law *	18UCCO53
20.	Income Tax Law and Practice*	18UCCO54
21.	Entrepreneurship	18UECO5A
22.	Retail Management	18UECO5B
23.	MS Office	18SECO51
24.	Management Accounting *	18UCCO61
25.	Auditing *	18UCCO62
26.	Industrial Law *	18UCCO63
27.	Indirect taxes *	18UCCO64
28.	Project	18UECO6A
29.	Personal Selling and Salesmanship	18UECO6B
30.	Tally ERP 9	18SECO61

*** Common to B.Com. and B.Com. Finance**

Code	18UCCO11 / 18UCCF11				
Title	FINANCIAL ACCOUNTING – I *				
Degree	B.Com.	Year	I	Hours per Week	5
Branch(s)	Commerce	Type	Core	Hours per unit	15
Semester	I	Credit	4	Hours per Semester	75

* Common to B.Com. and B.Com. (Finance)

CO No.	Upon completion of this course, the students will be able to:	PSO addressed	Cognitive Level
CO1	Acquire the basic knowledge on accounting concepts, conventions and the basics of Accounting Standards.	1,2	Remembering/ Understanding
CO2	Know the concepts on Discounting Cheques	2	Understanding
CO3	Calculate average due date for the loans and advances	2,3	Understanding/ Applying
CO4	Reconcile bank statement as per Cash Book and vice versa.	2,3,4	Understanding/ Applying/ Analysing
CO5	Gain skill in preparing CashBook.	3,6	Applying/ Creating
CO6	Prepare Final Accounts of a Sole Trading Concern.	3,5,6	Applying/ Evaluating/ Creating

Code	18UCCO12				
Title	BUSINESS ORGANISATION				
Degree	B.Com.	Year	I	Hours per Week	5
Branch(s)	Commerce	Type	Core	Hours per Semester	75
Semester	I	Credit	4	Hours per unit	15

CO No.	Upon completion of this course, the students will be able to:	PSO addressed	Cognitive Level
CO1	Learn the basic concepts of Business.	1,2	Remembering/ Understanding
CO2	Acquire knowledge on various forms of business organizations.	2	Understanding
CO3	Understand the concept of combination and rationalization.	2,3	Understanding/ Applying
CO4	Gain knowledge on public enterprises, public utilities and government companies.	1	Remembering
CO5	Be aware of fair-trade practices and know their social responsibility.	2,3,5	Understanding/ Applying/ Evaluating
CO6	Know about plant location, the factors affecting plant location, plant layout and its types.	2,4,6	Understanding/ Analysing/ Creating

Code	18UAEC11 / 18UACF11				
Title	BUSINESS ECONOMICS *				
Degree	B.Com.	Year	I	Hours per Week	6
Branch(s)	Commerce	Type	Allied	Hours per unit	18
Semester	I	Credit	4	Hours per Semester	90

* Common to B.Com. and B.Com. (Finance)

CO No.	Upon completion of this course, the students will be able to:	PSO addressed	Cognitive Level
CO1	Acquire the basic knowledge in business concepts and importance of economic activities of the consumer.	1,2	Remembering/ Understanding
CO2	Calculate the elasticity of demand and supply of the Commodities in the market.	2	Understanding
CO3	Know the various factors of Production viz, land, labour and capital.	3,4	Applying/ Analysing
CO4	Analyse the economic view of market structure.	4	Analysing
CO5	Perform the profit analysis in business economics.	5,6	Evaluating/ Creating

Code	18UCCO21 / 18UCCF21				
Title	FINANCIAL ACCOUNTING - II *				
Degree	B.Com.	Year	I	Hours per Week	5
Branch(s)	Commerce	Type	Core	Hours per Semester	75
Semester	II	Credit	4	Hours per unit	15

* Common to B.Com. and B.Com. (Finance)

FINANCIAL ACCOUNTING - II

CO No.	Upon completion of this course, the students will be able to:	PSO addressed	Cognitive Level
CO1	Know the concepts of Receipts and Payments and Income and Expenditure Accounts for Non-trading concerns.	1,2	Remembering/ Understanding
CO2	Learn about Depreciation and its methods of computing.	2,3	Understanding/ Applying
CO3	Convert the Single-entry accounts into Double entry system of accounting.	2,5	Understanding/ Evaluating
CO4	Prepare accounts for Joint Venture.	1,2,4	Remembering/ Understanding/ Applying
CO5	Compute insurance claim.	2,4,6	Understanding/ Applying/ Creating

Code	18UCCO22				
Title	PRINCIPLES OF MANAGEMENT				
Degree	B.Com.	Year	I	Hours per Week	5
Branch(s)	Commerce	Type	Core	Hours per Semester	75
Semester	II	Credit	4	Hours per unit	15

CO No.	Upon completion of this course, the students will be able to:	PSO addressed	Cognitive Level
CO1	Know the functions of management and the role of a Manager.	1,2	Remembering/ Understanding
CO2	Understand the concepts of planning and decision making.	2,3	Understanding/ Applying
CO3	Learn about organising function of management.	2	Understanding
CO4	Study about staffing and directing.	2,4	Understanding/ Analysing/
CO5	Develop co-ordinating and controlling skills.	5,6	Evaluating/ Creating

Code	18UAEC21				
Title	INDIAN ECONOMIC DEVELOPMENT				
Degree	B.Com.	Year	I	Hours per Week	6
Branch(s)	Commerce	Type	Allied	Hours per unit	18
Semester	II	Credit	4	Hours per Semester	90

CO No.	Upon completion of this course, the students will be able to:	PSO addressed	Cognitive Level
CO1	Know the concept of Economic Development of the nation and New Economic Reforms.	1,2	Remembering/ Understanding
CO2	Acquire the basic knowledge of demographic profile of India.	2,3,4	Understanding/ Applying/ Analysing
CO3	Understanding the agricultural sector of the nation and its problems.	2,4	Understanding/ Analysing
CO4	Gaining knowledge in Industries and its problems.	2,4,6	Understanding/ Analysing/ Create
CO5	Learn the Infrastructure and External Environment of India.	2,3,4	Understanding/ Applying/ Analysing

Code	18UCCO31/18UCCF31				
Title	BANKING *				
Degree	B.Com.	Year	II	Hours per Week	6
Branch(s)	Commerce	Type	Core	Hours per Semester	90
Semester	III	Credit	4	Hours per unit	18

* Common to B.Com. and B.Com. (Finance)

CO No.	Upon completion of this course, the students will be able to:	PSO addressed	Cognitive Level
CO1	Study about Banking functions.	2	Understanding
CO2	Learn about opening and operating of bank accounts.	2	Understanding
CO3	Understand the concept and the functioning of Islamic Banking.	2,3	Understanding/ Applying
CO4	Know about the functioning of the Reserve Bank of India.	2	Understanding
CO5	Develop skill in modern banking.	3,6	Applying/ Creating

Code	18UCCO32 / 18UCCF32				
Title	ADVANCED ACCOUNTING *				
Degree	B.Com.	Year	II	Hours per Week	6
Branch(s)	Commerce	Type	Core	Hours per Semester	90
Semester	III	Credit	4	Hours per unit	18

* Common to B.Com. and B.Com. (Finance)

CO No.	Upon completion of this course, the students will be able to:	PSO addressed	Cognitive Level
CO1	Assimilate the concept of branch account and its system.	1,2	Remembering/ Understanding
CO2	Prepare the departmental accounts.	3,6	Applying/ Creating
CO3	Know about hire purchase and installment system of accounting.	2	Understanding
CO4	Study about royalty accounts.	2	Understanding
CO5	Gain knowledge on partnership accounts from admission to dissolution.	2,3,4	Understanding/ Applying/ Analysing

Code	18UCCO33				
Title	MARKETING				
Degree	B.Com.	Year	II	Hours per Week	6
Branch(s)	Commerce	Type	Core	Hours per Semester	90
Semester	III	Credit	4	Hours per unit	18

CO No.	Upon completion of this course, the students will be able to:	PSO addressed	Cognitive Level
CO1	Know about the evolution of marketing and marketing concepts.	2	Understanding
CO2	Understand the elements of marketing mix and functions of marketing.	2,4	Understanding/ Analysing
CO3	Have an in-depth understanding on product, product planning and product life cycle.	2,3,4	Understanding/ Applying/ Analysing
CO4	Evaluate the pricing methods and physical distribution channels.	4,5	Analysing/ Evaluating
CO5	Analyse promotion strategies and marketing techniques for a product, or a service.	4,5	Analysing/ Evaluating
CO6	Become marketing professionals.	6	Creating

Code	18UECO3A				
Title	OFFICE MANAGEMENT				
Degree	B.Com.	Year	II	Hours per Week	4
Branch(s)	Commerce	Type	Elective	Hours per Semester	60
Semester	III	Credit	4	Hours per unit	12

CO No.	Upon completion of this course, the students will be able to:	PSO addressed	Cognitive Level
CO1	Know about the functions and importance of managing an office.	2	Understanding
CO2	Understand the role of an office manager.	2	Understanding
CO3	Develop skills in office correspondences.	2,3	Understanding/ Applying
CO4	Use Office Forms and modern Office Appliances.	2,3	Understanding/ Applying
CO5	Adopt 5S techniques to ensure quality of work in an office	2,3,4	Understanding/ Applying/ Analysing
CO6	Prepare an office manual, or a report.	2,5,6	Understanding/ Evaluating/ Creating

Code	18UECO3B				
Title	INTERNATIONAL BUSINESS				
Degree	B.Com.	Year	II	Hours per Week	4
Branch(s)	Commerce	Type	Elective	Hours per Semester	60
Semester	III	Credit	4	Hours per unit	12

CO No.	Upon completion of this course, the students will be able to:	PSO addressed	Cognitive Level
CO1	Understand the international business environment in the current scenario.	1,2	Remembering/ Understanding
CO2	Know about the role of IMF, World Bank, ADB and WTO in initiating international business ventures.	2,4	Understanding/ Analysing
CO3	Learn about the concept of Balance of Payment and study about flow of goods and services between countries.	2,4	Understanding/ Analysing
CO4	Gain knowledge on the functioning of Multinational Corporations and their trade relationship with Indian Companies.	2,4	Understanding/ Analysing
CO5	Grasp knowledge on Foreign Direct Investment.	2	Understanding
CO6	Get motivated to start international business.	2,3,6	Understanding/ Applying/ Creating

Code	18UAEC31 / 18UACF31				
Title	BUSINESS MATHEMATICS *				
Degree	B.Com.	Year	II	Hours per Week	6
Branch(s)	Commerce	Type	Allied	Hours per unit	18
Semester	III	Credit	5	Hours per Semester	90

* Common to B.Com. and B.Com. (Finance)

CO No.	Upon completion of this course, the students will be able to:	PSO addressed	Cognitive Level
CO1	Know the basic knowledge about Number System and Equations.	1,2	Remembering/ Understanding
CO2	Understand the theory of Indices, Logarithms and Arithmetic Progression.	2,3	Understanding/ Applying
CO3	Analyse the Economic aspects with the application of Mathematics.	4,5	Analysing/ Evaluating
CO4	Gaining knowledge about Matrices	2	Understanding
CO5	Analyse the Mathematical Applications in business and trade transactions.	3,4,6	Applying/ Analysing/ Creating

Code	18NEC031				
Title	BASICS IN ACCOUNTING				
Degree	B.Com.	Year	II	Hours per Week	2
Branch(s)	Commerce	Type	NME	Hours per Semester	30
Semester	III	Credit	2	Hours per unit	6

CO No.	Upon completion of this course, the students will be able to:	PSO addressed	Cognitive Level
CO1	Learn the concepts and principles of accounting.	2	Understanding
CO2	Develop the skill in preparing and maintaining Day Book for a business concern.	2,3,6	Understanding/ Applying/ Creating
CO3	Apply accounting knowledge to prepare Cash Book and Petty Cash Book.	2,3,6	Understanding/ Applying/ Creating
CO4	Generate Trial Balance Sheet.	2,3,6	Understanding/ Applying/ Creating
CO5	Prepare Trading Account, Profit and Loss Account and Balance Sheet for a Sole Trading Concern.	2,3,4,6	Understanding/ Applying/ Analysing/ Creating

Code	18UCCO41 / 18UCCF41				
Title	BUSINESS COMMUNICATION *				
Degree	B.Com.	Year	II	Hours per Week	6
Branch(s)	Commerce	Type	Core	Hours per Semester	90
Semester	IV	Credit	4	Hours per unit	18

Common to B.Com. and B.Com. (Finance)

CO No.	Upon completion of this course, the students will be able to:	PSO addressed	Cognitive Level
CO1	Learn the art of communication and become effectively communicative.	1,2	Remembering Understanding
CO2	Develop the competence in formatting business letters and in the techniques of composing drafts.	2,3,5	Understanding/ Applying/ Evaluating
CO3	Gain knowledge on Banking and Agency correspondence	2	Understanding
CO4	Prepare an Order and Quotation Letter	2,3	Understanding/ Applying
CO5	Write Business letters concerning sales Collection, Complaint and circular.	2,3	Understanding/ Applying
CO6	Prepare comprehensive Resumes and draft delicate applications for jobs.	3,6	Applying/ Creating

Code	18UCCO42				
Title	HUMAN RESOURCE MANAGEMENT				
Degree	B.Com.	Year	II	Hours per Week	6
Branch(s)	Commerce	Type	Core	Hours per Semester	90
Semester	IV	Credit	4	Hours per unit	18

CO No.	Upon completion of this course, the students will be able to:	PSO addressed	Cognitive Level
CO1	Be familiar with concepts and functions of Human Resource Management.	1,2	Remembering/ Understanding
CO2	Learn Human Resources Planning related to recruitment and selection procedures.	2,3	Understanding/ Applying
CO3	Develop competence and caliber in training and managing personnel in their career.	2,3,4	Understanding/ Applying/ Analysing
CO4	Be an expert in allocation of funds on compensation packages for employees.	2,3,4,5	Understanding/ Applying/ Analysing/ Evaluating
CO5	Study appraisal evaluation methods and offer remedial measures.	2,5	Understanding/ Evaluating
CO6	Evolve into an efficient professional in Human Resource Management.	6	Creating

Code	18UCCO43				
Title	COMPANY LAW				
Degree	B.Com.	Year	II	Hours per Week	6
Branch(s)	Commerce	Type	Core	Hours per Semester	90
Semester	IV	Credit	4	Hours per unit	18

CO No.	Upon completion of this course, the students will be able to:	PSO addressed	Cognitive Level
CO1	Understand the legal structure of various contracts.	1,2	Remembering Understanding
CO2	Acquire knowledge in the registration of a company.	2,3	Understanding/ Applying
CO3	Grasp the mechanism of corporate governance.	2,3,4	Understanding/ Applying/ Analysing
CO4	Assess and analyse Share dealings in a company.	2,4	Understanding/ Analysing
CO5	Know the roles of a Company Secretary and Directors.	2	Understanding
CO6	Develop mechanisms in organising company meetings.	2,3,4,6	Understanding/ Applying/ Analysing/ Creating

Code	18UECO4A				
Title	IMPORT EXPORT PROCEDURE				
Degree	B.Com.	Year	II	Hours per Week	4
Branch(s)	Commerce	Type	Elective	Hours per Semester	60
Semester	IV	Credit	4	Hours per unit	12

CO No.	Upon completion of this course, the students will be able to:	PSO addressed	Cognitive Level
CO1	Distinguish the differences between the Domestic and International Trades.	1,2	Remembering/ Understanding
CO2	Understand the factors that influence the Balance of Trade and Balance of Payment in Import and Export Enterprises.	2,4	Remembering/ Analysing
CO3	Be informed about the Export procedures.	2,3	Understanding/ Applying
CO4	Study more on Import procedures.	2,3	Understanding/ Applying
CO5	Gather insights into the Export promotion measures in India.	2,4	Understanding/ Analysing
CO6	Be enthusiastic aspirants for taking up Import and Export ventures	6	Creating

Code	18UECO4B				
Title	FUNDAMENTALS OF INVESTMENT				
Degree	B.Com.	Year	II	Hours per Week	4
Branch(s)	Commerce	Type	Elective	Hours per Semester	60
Semester	IV	Credit	4	Hours per unit	12

CO No.	Upon completion of this course, the students will be able to:	PSO addressed	Cognitive Level
CO1	Collect information about the avenues open for investors.	1,2	Remembering/ Understanding
CO2	Be cognizant about fixed income securities.	1,2	Remembering/ Understanding
CO3	Be familiar with the approaches to Equity analysis.	2,3	Understanding/ Applying
CO4	Be knowledgeable about Portfolio analysis and Financial Derivatives	2,4	Understanding/ Analysing
CO5	Be aware of the measures guaranteed on Investors' protection.	2,3	Understanding/ Applying

Code	18UAEC41 / 18UACF41				
Title	BUSINESS STATISTICS *				
Degree	B.Com.	Year	II	Hours per Week	6
Branch(s)	Commerce	Type	Allied	Hours per unit	18
Semester	IV	Credit	5	Hours per Semester	90

* Common to B.Com. and B.Com. (Finance)

CO No.	Upon completion of this course, the students will be able to:	PSO addressed	Cognitive Level
CO1	Learn basic concept of Statistics.	1,2	Remembering/ Understanding
CO2	Analyse the knowledge in statistical measures such as Mean, Median, and Mode.	2,3,4	Understanding/ Applying/ Analysing
CO3	To analyse different measures of Skewness in the field of Commerce and Economics.	3,4	Applying/ Analysing
CO4	Gaining knowledge about Statistical tools such as Correlation and Regression used in Business and Research.	2,3,5	Understanding/ Applying/ Evaluating
CO5	Study about Index Numbers for comparison and analysis of business data.	2,4,6	Understanding/ Analysing/ Creating

Code	18NECO41				
Title	DEVELOPMENT OF SMALL BUSINESS				
Degree	B.Com.	Year	II	Hours per Week	2
Branch(s)	Commerce	Type	Core	Hours per Semester	30
Semester	IV	Credit	NME	Hours per unit	6

CO No.	Upon completion of this course, the students will be able to:	PSO addressed	Cognitive Level
CO1	Know about the concept of business.	1,2	Remembering/ Understanding
CO2	Develop business ideas and be apprised about the steps for launching small business ventures.	3,4	Applying/ Evaluating
CO3	Understand the types of organization.	2	Understanding
CO4	Be acquainted with various sources of finance.	2,3,4	Understanding/ Applying/ Analysing
CO5	Know about various agencies that facilitate and favour starting small enterprises.	2,3,5	Understanding/ Applying/ Creating

Code	18UCC051				
Title	CORPORATE ACCOUNTING *				
Degree	B.Com.	Year	III	Hours per Week	5
Branch(s)	Commerce	Type	Core	Hours per Semester	75
Semester	V	Credit	4	Hours per unit	15

* Common to B.Com. and B.Com. (Finance)

CO No.	Upon completion of Corporate Accounting, students will be able to	PSO addressed	Blooms Taxonomy classification
CO1	Learn and be familiar with Corporate Accounting in conformity with the provisions of Companies Act.	1,2,3	Remembering Understanding
CO2	Gain competency in the nuances of Corporate Accounting.	1,2,4	Remembering Understanding
CO3	Acquire knowledge about Shares and debentures.	1,2,4,5	Remembering Understanding
CO4	Comprehend the required steps in company formation.	1,2,4,6	Remembering Understanding Applying
CO5	Gain knowledge about Internal and External Reconstruction of companies.	1,2,4,6	Remembering Understanding Applying

Code	18UCC052				
Title	COST ACCOUNTING *				
Degree	B.Com.	Year	III	Hours per Week	5
Branch(s)	Commerce	Type	Core	Hours per Semester	75
Semester	V	Credit	4	Hours per unit	15

* Common to B.Com. and B.Com. (Finance)

CO No.	Upon completion of Cost Accounting students will be able to	PSO addressed	Blooms Taxonomy Classification
CO1	Understand the importance of the differences between Financial Accounting and Cost Accounting.	1,2	Remembering Understanding
CO2	Compute the Material cost in the production	1,2,4,6	Remembering Understanding Applying Analysing
CO3	Compute the Labour cost in the production	1,2,4,6	Remembering Understanding Applying Analysing
CO4	Compute the Overhead cost in the production	1,2,4,5	Remembering Understanding Analysing Evaluating
CO5	Compute the cost of the production process and the losses that arise in normal and abnormal conditions.	1,2,4,6	Remembering Understanding Applying Analysing
CO6	Compute the cost involved in a job and a contract work.	1,2,4,6	Remembering Understanding Applying Analysing

Code	18UCC053				
Title	BUSINESS LAW *				
Degree	B.Com.	Year	III	Hours per Week	5
Branch(s)	Commerce	Type	Core	Hours per Semester	75
Semester	V	Credit	4	Hours per unit	15

* Common to B.Com. and B.Com. (Finance)

CO No.	Upon completion of Business Law students will be able to	PSO addressed	Blooms Taxonomy Classification
CO1	Understand the legal provisions relating to Indian Contract Act.	1,3	Remembering Understanding
CO2	Develop skills in ensuring the legality of a contract.	1,2,3	Remembering Understanding
CO3	Know the consequences in case of the breach of a contract.	1,3	Remembering Understanding
CO4	Comprehend all the significant aspects related to special contracts and the associated legal provisions.	1,3,4	Remembering Understanding
CO5	Gain knowledge about the laws in connection with the Sale of Goods Act.	1,3,4	Remembering Understanding
CO6	Familiarize with the Indian Partnership Act and its applications in business dealings.	1,3,5	Remembering Understanding Applying

Code	18UCC054				
Title	INCOME TAX LAW AND PRACTICE *				
Degree	B.Com.	Year	III	Hours per Week	5
Branch(s)	Commerce	Type	Core	Hours per Semester	75
Semester	V	Credit	4	Hours per unit	15

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CO No.	Upon completion of Income Tax Law and Practice students will be able to	PSO addressed	Blooms Taxonomy Classification
CO1	Know the basics of Income tax and the legal provisions on the residential status of a person.	1,3,4	Remembering Understanding Applying, Evaluating
CO2	Compute the income from the sources Salary and House Property	1,3,4	Remembering Understanding Applying, Evaluating
CO3	Calculate the profits and the gains of a Business or a Profession	1,3,4	Remembering Understanding Applying, Evaluating
CO4	Compute both the Short-Term and the Long-Term Capital Gain or Loss and the Income earned from Other Sources.	1,3,4	Remembering Understanding Applying, Evaluating
CO5	Assess the total income earned by an Individual.	1,3,4	Remembering Understanding Applying, Evaluating

Code	18UECO5A				
Title	ENTREPRENEURSHIP				
Degree	B.Com.	Year	III	Hours per Week	4
Branch(s)	Commerce	Type	DSE	Hours per Semester	60
Semester	V	Credit	4	Hours per unit	12

CO No.	Upon completion of Entrepreneurship students will be able to	PSO addressed	Blooms Taxonomy Classification
CO1	Understand the role of an Entrepreneur and an Intrapreneur.	1,6	Remembering Understanding
CO2	Understand the typical problems faced by Women Entrepreneurs.	1,6	Understanding
CO3	Know the Agencies which assist and guide the Entrepreneurs.	1,3,6	Remembering Understanding
CO4	Assimilate the concept of a Small-Scale Industry, its role and the problems faced by it.	1,3,6,5	Remembering Understanding Applying Evaluating
CO5	Prepare a simple project report and design its appraisal.	1,3,6	Remembering Understanding Applying Evaluating

Code	18UECO5B				
Title	RETAIL MANAGEMENT				
Degree	B.Com.	Year	III	Hours per Week	4
Branch(s)	Commerce	Type	DSE	Hours per Semester	60
Semester	V	Credit	4	Hours per unit	12

CO No.	Upon completion of Retail Management students will be able to	PSO addressed	Blooms Taxonomy Classification
CO1	Know the fundamental concepts of retail businesses.	1,6	Remembering Understanding
CO2	Understand the retail business strategy.	1,6	Remembering Understanding
CO3	Plan merchandising and pricing.	1,2	Understanding Applying
CO4	Develop skills in retail selling.	1,5,6	Remembering Understanding
CO5	Perform Retail Audit and be acquainted with online retail trade.	1,5,6	Remembering Understanding
CO6	Evaluate the legal and the ethical issues in Retail Trade.	1,6	Understanding Evaluating

Code	18UFCO51				
Title	FIELD WORK				
Degree	B.Com.	Year	III	Hours per Week	4
Branch(s)	Commerce	Type	FW	Hours per Semester	60
Semester	V	Credit	3	Hours per unit	-

CO No.	Upon completion of this course, students will be able to:	PSO Addressed	Blooms Taxonomy Classification
CO1	Develop collaborative learning and team spirit in taking up the field work for a common cause.		
CO2	Be exposed to the actual life outside academia and confidently encounter challenges that arise.		
CO3	Gain experience in hands-on training in the project chosen and accomplish professionalism.		
CO4	Find opportunities to build the interface between the institution and the industry.		
CO5	Explore avenues for sustainable livelihood and contribute for social advancement.		
CO6	Attain the skill to compose a concise report on the project undertaken and excel in a practical research work.		

Code	18SECO51				
Title	MS OFFICE*				
Degree	B.Com.	Year	III	Hours per Week	2
Branch(s)	Commerce	Type	SEC	Hours per Semester	30
Semester	V	Credit	4	Hours per unit	6

* Common to B.Com. and B.Com. (Finance)

CO No.	Upon completion of MS Office students will be able to	PSO addressed	Blooms Taxonomy Classification
CO1	Format a Word Document.	1,5	Remembering Understanding
CO2	Apply illustrations, tables, header and footer etc.	1,5	Remembering Understanding Applying
CO3	Type texts with columns, use page breaks and accomplish efficient paragraph alignment.	1,5	Remembering Understanding Applying
CO4	Format an Excel worksheet and use basic Formulas.	1,5,6	Remembering Understanding Applying
CO5	Create a Pivot table and explain data with the help of Charts.	1,5,6	Remembering Understanding Applying

Code	18UCCO61				
Title	MANAGEMENT ACCOUNTING *				
Degree	B.Com.	Year	III	Hours per Week	5
Branch(s)	Commerce	Type	SEC	Hours per Semester	75
Semester	VI	Credit	4	Hours per unit	15

* Common to B.Com. and B.Com. (Finance)

CO No.	Upon completion of Management Accounting students will be able to	PSO addressed	Blooms Taxonomy Classification
CO1	Understand the basic concept of the Management Accounting.	1,2,4,6	Remembering Understanding
CO2	Estimate the ratio analysis in a business.	1,2,4,6	Remembering Understanding Applying Evaluating
CO3	Study the flow of cash and funds in a business.	1,2,4,6	Remembering Understanding Evaluating
CO4	Prepare the budget of a business and the management report.	1,2,4,6	Remembering Understanding Applying Evaluating
CO5	Be apprised about the marginal and the standard cost.	1,2,4,6	Remembering Understanding Applying Evaluating

Code	18UCCO62				
Title	AUDITING *				
Degree	B.Com.	Year	III	Hours per Week	5
Branch(s)	Commerce	Type	DSC	Hours per Semester	75
Semester	VI	Credit	4	Hours per unit	15

* Common to B.Com. and B.Com. (Finance)

CO No.	Upon completion of Auditing, students will be able to	PSO addressed	Blooms taxonomy classification
CO1	Understand the accounting system, principles, concepts and basics of auditing.	1,3	Remembering Understanding
CO2	Gain knowledge about the internal control, the internal check and the internal audit.	1,3	Remembering Understanding Applying
CO3	Learn vouching, valuation of assets and liabilities and their verification.	1,3	Remembering Understanding Applying
CO4	Know about the appointment, rights, duties and the liabilities of an auditor.	1,3	Remembering Understanding
CO5	Pursue professional courses like CA, ICWA and CS.	1,3	Understanding

Code	18UCCO63				
Title	INDUSTRIAL LAW *				
Degree	B.Com.	Year	III	Hours per Week	6
Branch(s)	Commerce	Type	DSC	Hours per Semester	90
Semester	VI	Credit	6	Hours per unit	15

* Common to B.Com. and B.Com. (Finance)

CO No.	Upon completion of Industrial Law students will be able to	PSO addressed	Blooms Taxonomy Classification
CO1	Learn the basics of Industrial Dispute Act, Factories Act, Workmen's Compensation Act, Trade Union Act and Payment of Gratuity Act.	1,3	Remembering Understanding
CO2	Study the legal provisions of the Industrial Law.	1,3	Remembering Understanding
CO3	Analyze the intricacies pertaining to the Industrial Law.	1,3	Remembering Understanding
CO4	Be enlightened about the welfare schemes, industrial and fringe benefits etc. in a business organization.	1,3	Remembering Understanding
CO5	Effectively implement the Industrial Law in business ventures.	1,3	Remembering Understanding

Code	18UCCO64				
Title	PROJECT				
Degree	B.Com.	Year	III	Hours per Week	6
Branch(s)	Commerce	Type	DSC	Hours per Semester	90
Semester	VI	Credit	6	Hours per unit	-

CO No.	Upon completion of this course, students will be able to:	PSO Addressed	Cognitive Level
CO1	Develop the right sense of research outlook pertaining to the topic of the project chosen and be knowledgeable about the methodology to be applied.	1	Applying
CO2	Acquire the caliber to collect sufficient data, critically analyze the subject matter, organize coherently and be completely original in accomplishing the project.	2,4	Analyzing
CO3	Show improvement in communication competency and excel in the art of delivery.	5	Applying
CO4	Be careful in selecting the project which is socially relevant and beneficial.	4	Understanding
CO5	Instill confidence in other scholars to further proceed as per the scope and guidance given in the project.	5	Applying

Code	18UECO6A				
Title	INDIRECT TAXES *				
Degree	B.Com.	Year	III	Hours per Week	4
Branch(s)	Commerce	Type	DSE	Hours per Semester	60
Semester	VI	Credit	4	Hours per unit	12

* Common to B.Com. and B.Com. (Finance)

CO No.	Upon completion of Indirect Taxes students will be able to	PSO addressed	Blooms Taxonomy Classification
CO1	Understand the historical background to Indirect Taxes.	1,3,4	Remembering Understanding
CO2	Know the basic provisions of Goods and Service Tax Act.	1,3,4	Remembering Understanding Applying
CO3	Learn the procedures on how to register a business concern under Goods and Service Tax Act.	1,3,4	Remembering Understanding Applying
CO4	Study the various forms of filing Returns under GST Act.	1,3,4	Remembering Understanding Applying
CO5	Acquire knowledge about the basic provisions of Customs Act.	1,3,4	Remembering Understanding Applying

Code	18UECO6A				
Title	PERSONAL SELLING AND SALESMANSHIP				
Degree	B.Com.	Year	III	Hours per Week	4
Branch(s)	Commerce	Type	DSE	Hours per Semester	60
Semester	VI	Credit	4	Hours per unit	12

* Common to B.Com. and B.Com. (Finance)

CO No.	Upon completion of Personal Selling and Salesmanship students will be able to	PSO addressed	Blooms Taxonomy Classification
CO1	Know the role of salesmanship.	1,6	Understanding
CO2	Equip with the skills needed for a successful salesman.	1,6	Understanding Evaluating
CO3	Learn the characteristics of a good salesman.	1,6	Understanding
CO4	Analyze the common buying motives of the people.	1,6	Understanding Applying
CO5	Prepare a comprehensive sales report.	1,6	Understanding Evaluating

Code	18UECO6A				
Title	TALLY ERP 9 *				
Degree	B.Com.	Year	III	Hours per Week	2
Branch(s)	Commerce	Type	SEC	Hours per Semester	30
Semester	VI	Credit	2	Hours per unit	6

* Common to B.Com. and B.Com. (Finance)

CO No.	Upon completion of Tally ERP 9 students will be able to	PSO addressed	Blooms Taxonomy Classification
CO1	Understand the various features of Tally.	1,5	Understanding
CO2	Introduce the system of Tally accounting in a business concern.	1,5	Understanding Applying
CO3	Apply the various vouchers in Tally.	1,5	Understanding Applying
CO4	Create Inventory, Godown and the price list.	1,5	Understanding Applying
CO5	Generate report based on the Tally systems.	1,5	Understanding Applying Evaluating

Code	18USPD62				
Title	PERSONALITY DEVELOPMENT				
Degree	B.Com.	Year	III	Hours per Week	6
Branch(s)	Commerce	Type	SBC	Hours per Semester	90
Semester	VI	Credit	6	Hours per unit	-

CO No.	Upon completion of this course, students will be able to:	PSO Addressed	Cognitive Level
CO1	Lead an honourable life with a great deal of self-awareness, self-esteem and self-respect.	3	Understanding
CO2	Shine as an exemplary model with impeccable character traits.	1	Applying
CO3	Set a reasonably challenging goal exerting enough labour and effectively managing time.	1	Analyzing
CO4	Build relationships in a world filled with different ideologies, overcome social conflicts, excel in teamwork and contribute constructively.	1	Analyzing
CO5	Exhibit skills and manners required in the place of work and win over the approbation of the employers.	6	Evaluating