

J.D. BIRLA INSTITUTE
Department of Commerce
B.Com (Hons)

Programme Outcomes (PO)
Programme Specific Outcome (PSO)
Course Outcomes

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PO1: This program could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, warehousing etc., well trained professionals to meet their requirements.

PO2: After completing graduation, students can get skills regarding various aspects like Marketing Manager, Selling Manager, over all Administration abilities of the Company.

PO3: Capability of the students to make decisions at personal & professional level will increase after completion of this course.

PO4: Students can independently start up their own business.

PO5: Students can get thorough knowledge of finance and commerce.

PO6: The knowledge of different specializations in accounting, costing, banking and finance with the practical exposure helps the students to stand in organization.

Programme Specific Outcome (PSO)

PSO1: After completing 3 years (six semesters) for B.Com Honours Students would gain a thorough grounding in the fundamentals of Commerce.

PSO2: The Commence focused curriculum offers a number of specialisation and practical exposures which would equip the student to face the modern day challenges in Commerce and Business.

PSO3: The all inclusive outlook of the course offer a number of value based and job oriented courses ensures that Student are trained into up to date.

PSO4: Student will be able to demonstrate the progress learning of various tax issue and tax reforms related to Individual. Student will able to demonstrate knowledge in setting up a computerised set of Accounting Books.

PSO5: Student will demonstrate progressive affective domain development of values, the role of Accounting in society and business.

PSO6: Student will learn relevant Financial Accounting career skills, applying both Quantitative and Qualitative Knowledge to their future career in business.

PSO7: Student will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, CMA and other courses.

PSO8: Student will be able to recognise features and roles of businessmen, entrepreneur, managers, consultant which will help learners to process and other soft skills and to react aptly when confronted with critical decision making.

Class/ Paper/Semester	Title	Couse Outcome
1 st year B.Com. Core Course-I	Financial Accounting (Com 101)	<ul style="list-style-type: none"> • Understand the theoretical framework of accounting and to prepare financial statements. • Explain and determine depreciation and value of inventory. • Learn accounting for hire purchase transactions, leases, branches and departments. • Understand the concepts of partnership firm and prepare accounts for dissolution of a partnership firm. • Develop the skill of preparation of trading and profit and loss account and balance sheet using computerized accounting.
1 st year B.Com. Core Course-I	Business Law (Com 102)	<ul style="list-style-type: none"> • Understand basic aspects of contracts for making the agreements, contracts and subsequently enter valid business propositions.

		<ul style="list-style-type: none"> • Be able to recognize and differentiate the special contracts and identify their appropriate usage at varied business scenarios. • Equip the students about the legitimate rights and obligations under The Sale of Goods Act. • Enable with skills to initiate entrepreneurial ventures as LLP understand the fundamentals of Internet based activities under The Information and Technology Act.
1 st year B.Com. General Elective-I	Micro Economics (Com 103)	<ul style="list-style-type: none"> • Understand the economic principles and theories underlying various business decisions. • Apply economic reasoning to solve business problems.
1 st year B.Com. Ability Enhancement Compulsory Course-I	Environmental Studies(Com 104)	<ul style="list-style-type: none"> • Understand basic ideas about environment and emerging issues about environmental problems. • Develop awareness about the need and importance of environmental protection.
1 st year B.Com. Core Course-II	Cost Accounting (Com 201)	<ul style="list-style-type: none"> • Develop an understanding of accounting for share capital and debentures. • Prepare financial statements of a company. • Develop an understanding of cash flow statements • Understand the accounting for amalgamation and liquidation of companies. • Prepare consolidated balance sheet for Holding company.
1 st year B.Com. Core Course-II	Corporate Law (Com 202)	<ul style="list-style-type: none"> • To impart basic knowledge of the provisions of the Companies Act 2013 and the Depositories Act, 1996. Case studies involving issues in corporate laws are required to be discussed.
1 st year B.Com General Elective-II	Macro Economics (Com 203)	<ul style="list-style-type: none"> • Understand basic concept of Macro Economics and its application. • Apply economic reasoning to solve problems of the economy.
1 st year B.Com Ability Enhancement Compulsory Course-II	Business Communication, Personality Development & Soft Skills (Com 204)	<ul style="list-style-type: none"> • Realize the significance of effective communication in business. • Gain knowledge on drafting of official letters and documents. • Develop appropriate skills for report writing and different ways of documentation. • Understand the role of information technology for enabling business communication and documentation.
2 nd year B.Com Core Course-III	Human Resource Management (Com 301)	<ul style="list-style-type: none"> • Understand basic nature and importance of human resource management. • Analyze the current theory and practice of recruitment and selection. • Realize the importance of performance management system in enhancing employee performance. • Recommend actions based on results of the compensation analysis and design compensation schemes that are cost effective, that increase productivity of the workforce, and comply with the legal framework. • Understand role of modern HRM in meeting challenges of changing business environment.

2 nd year B.Com Core Course-III	Income Tax & GST: Law & Practices (Com 302)	<ul style="list-style-type: none"> • Understand the basic concepts in the law of income tax and determine the residential status of different persons. • Identify the five heads in which income is categorized and compute income under the heads 'Salaries' and 'Income from House Property'. • Compute income under the head 'Profits and gains of business or profession', 'Capital gains' and 'Income from other sources'. • Understand clubbing provisions, aggregate income after set-off and carry forward of losses, and deductions allowed under the Income Tax Act; and further to compute taxable income and tax liability of individuals and firms. • Develop the ability to file online returns of income.
2 nd year B.Com Core Course-III	Management Principles & Application (Com 303)	<ul style="list-style-type: none"> • Understand the evolution of management and apprehend its effect on future managers. • Analyze how organizations adapt to an uncertain environment and decipher decision making techniques managers use to influence and control the internal environment. • Comprehend the changes happening in organization structure over time. • Analyze the relationship amongst functions of management i.e. planning, organizing, directing and controlling. • Appreciate the changing dynamics of management practice.
2 nd year B.Com General Elective-III	Business Statistics (Com 304)	<ul style="list-style-type: none"> • Acquire a fair degree of proficiency in comprehending statistical data, processing and analyzing it using descriptive statistical tools. • Gather knowledge about various probability concepts and distributions and their business applications. • Understand the relationship between two variables using concepts of correlation and regression and its use in identifying and predicting the variables. • Develop an understanding of the index numbers and their utility in daily life and stock market. • Become aware of the patterns revealed by the time series data and to use it to make.....
2 nd year B.Com Skill Enhancement Course-III	Term Paper & Seminar (Com 305)	<ul style="list-style-type: none"> • Conduct independent research work under mentors.
2 nd year B.Com Core Course-IV	Corporate Accounting (Com 401)	<ul style="list-style-type: none"> • Develop an understanding of accounting for share capital and debentures. • Prepare financial statements of a company. • Develop an understanding of cash flow statements • Understand the accounting for amalgamation and liquidation of companies. • Prepare consolidated balance sheet for Holding company.
2 nd year B.Com Core Course-IV	Business Mathematics (Com 402)	<ul style="list-style-type: none"> • Comprehend the concept of systematic processing and interpreting the information in quantitative terms to arrive at an optimum

		<p>solution to business problems.</p> <ul style="list-style-type: none"> • Develop proficiency in using different mathematical tools (matrices, calculus, linear programming, and mathematics of finance) in solving daily life problems. • Acquire competence to use computer for mathematical computations, especially with big data. • Obtain critical thinking and problem-solving aptitude. • Evaluate the role played by mathematics in the world of business and economy.
2 nd year B.Com Core Course-IV	Entrepreneurship Development (Com 403)	<ul style="list-style-type: none"> • Understand the concept of entrepreneurship in the context of Indian economic scenario. • Link the individual's capability and strength as a guiding factor towards entrepreneurial orientation. • Understand social support system for gaining strength towards entrepreneurial preferences. • Understand entrepreneurial process for initiating new venture creation. • Understand various dimensions of managing a business enterprise once it is formed.
2 nd Year B.Com General Elective-IV	Indian Economy (Com 404)	<ul style="list-style-type: none"> • Understand different concepts related to growth and development. • Evaluate the performance of Indian Economy during pre and post globalization period.
2 nd Year B.Com Skill Enhancement Course-IV	ICT in Business including E-commerce (Com 405)	<ul style="list-style-type: none"> • Understand the basics of E-commerce, current and emerging business models. • Familiarize with basic business operations such as sales, marketing, HR etc. on the web. • Enhance the students' skills for designing and developing website. • Identify the emerging modes of e-payment. • Understand the importance of security, privacy, ethical and legal issues of e-commerce.
3 rd year B.Com Core Course-V	Principle of Marketing (Com 501)	<ul style="list-style-type: none"> • Develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions effecting marketing decisions of a firm. • Understand the dynamics of consumer behaviour and process of market selection through STP stages. • Understand and analyze the process of value creation through marketing decisions involving product development. • Understand and analyze the process of value creation through marketing decisions involving product pricing and its distribution. • Understand and analyze the process of value creation through marketing decisions involving product promotion and also to equip them with the knowledge of various developments in marketing area that may govern marketing decisions of a firm.
3 rd year B.Com Core Course-V	Fundamentals of Financial Management (Com 502)	<ul style="list-style-type: none"> • Explain the nature and scope of financial management as well as time value of money and risk return trade off. • Analyze capital budgeting process and capital budgeting techniques Estimate various

		<p>capital structure theories and factors affecting capital structure decisions in a firm.</p> <ul style="list-style-type: none"> • Critically examine various theories of dividend and factors affecting dividend policy. • Evaluate working capital requirement.
3 rd year B.Com Discipline Specific Elective-V	Management Accounting (DSE (A):1)	<ul style="list-style-type: none"> • Understand thoroughly the conceptual framework of Management Accounting; identification of differences between different forms of accounting—Financial, Cost and Managerial; distinction between cost control and cost reduction. • Understand the concept of marginal cost and marginal costing; preparation of income statements using absorption and variable costing; learning of cost-volume-profit analysis and break-even analysis using mathematical and graphical approaches; and the application in businesses. • Understand the concept of relevant and irrelevant costs and make decisions related to different business situations using marginal costing and differential costing techniques. • Understand budgetary control system as a tool of managerial planning and control; ability to prepare various types of budget. • Ability to understand standard costing system as a tool of managerial control; calculation of variances in respect of each element of cost and sales; control ratios. • Understand management accounting issues of Responsibility accounting, Divisional performance measurement and Transfer pricing.
3 rd year B.Com Discipline Specific Elective-V	Corporate Tax Planning (DSE (A):2)	<ul style="list-style-type: none"> • Differentiate between various tax planning concepts and understand the procedure of assessment of corporate assesses. • Devise strategies for tax planning in respect of a new business, understand the specific tax issues for start-ups, and comprehend the Income Tax provisions relevant for financial management decisions. • Decipher the tax factors relevant for managerial decisions and to understand how to develop pay packages for employees. • Recognize the relevant Tax provisions for Non-resident Indians and to understand how to claim relief in case of double taxation of income. • Understand tax planning with reference to business restructuring
3 rd year B.Com Discipline Specific Elective-V	Accounting Theory & Standards (DSE (A):3)	<ul style="list-style-type: none"> • Understand different schedules with reference to final accounts of Banking Companies. • Understand financial statement of Life Insurance Company. • Understand financial statement of General Insurance Company.
3 rd year B.Com Discipline Specific Elective-V	Banking & Insurance (DSE (A):4)	<ul style="list-style-type: none"> • Understand the meaning and scope of Banking with functions of Banks and their role into banking.

		<ul style="list-style-type: none"> • Familiarize with regard to operations of Banking and various services and benefits. • Develop insights on lending operations of banking and causes of NPA into banking sector. • Acquaint with the concept of Insurance through functions and fundamental principles of Insurance. • Understand the types of Insurance and Regulatory framework of Insurance.
3 rd year B.Com Discipline Specific Elective-V	Consumer Affairs & Customer Care (DSE (A):5)	<ul style="list-style-type: none"> • Understand the importance of consumer buying process and to identify the ethical and legal issues in advertisements and in packaging. • Learn how to pursue the consumer rights under consumer protection act 1986. • Understand the procedure of filing a complaint. • Analyze the role of industry regulators in consumer protection. • Comprehend the hearings, enquiry and appeal provisions.
3 rd year B.Com Discipline Specific Elective-V	Financial Markets, Institutions & Financial Services (DSE (A):6)	<ul style="list-style-type: none"> • Understand the meaning and scope of financial markets as well as institutions in India. • Understand the concepts of Money Market and Capital Market. • Explain Commercial Banking and its Current developments. • Explain concept of Non-Banking Financial Companies (NBFC's) • Examine the Financial Services Industry.
3 rd year B.Com Core Course-VI	Auditing & Corporate Governance (Com 601)	<ul style="list-style-type: none"> • Differentiate between different aspects of auditing especially for internal check, internal control and for overall corporate governance. • Understand the concept of corporate governance in organizations and its essence for management. • Provide and assimilate information leading to failure of organization and corporate scams. • Comprehend the governance framework for an organization provided by different regulatory bodies in India and Abroad. • Recognize the essence of ethics in business.
3 rd year B.Com Core Course-VI	Financial Statement Analysis (Com 602)	<ul style="list-style-type: none"> • Describe the conceptual framework of financial reporting have an understanding the components of financial statements. • Identify major disclosures to be made in the annual report by the listed companies. • Explain techniques of analysis of financial statements. • Analyze and interpret financial statements of companies using the case study method. • Gain understanding of emerging areas in financial reporting - Accounting for E-commerce business, value added statements and Integrated

		Reporting.
3 rd year B.Com Discipline Specific Elective-VI	Fundamentals of Investment (DSE (B):1)	<ul style="list-style-type: none"> • Explain investment environment and concept of return & risk. • Understand bond valuation & role of credit rating agencies. • Examine equity approaches. • Analyze two securities portfolio using Harry Markowitz model, Calculating portfolio risk and return, explaining CAPM and evaluating Mutual Funds and Financial derivatives. • Evaluate investors protection framework
3 rd year B.Com Discipline Specific Elective-VI	Integrated Marketing Communication (DSE (B):2)	<ul style="list-style-type: none"> • To understand the principles and practices of marketing communications, involving tools used by marketers to inform consumers and to provide a managerial framework for integrated marketing communications planning.
3 rd year B.Com Discipline Specific Elective-VI	Advanced Financial Management (DSE (B):3)	<ul style="list-style-type: none"> • To demonstrate the applicability of the concept of Financial Management to understand the managerial Decisions and Corporate Capital Structure. • To apply the Leverage and EBIT EPS Analysis associate with Financial Data in the corporate. • To analyze the complexities associated with management of cost of funds in the capital structure. • To demonstrate how the concepts of financial management and investment, financing and dividend policy decisions could integrate while identification and resolution of problems pertaining to LSCM Sector. • To demonstrate how risk is assessed.
3 rd year B.Com Discipline Specific Elective-VI	International Business (DSE (B):4)	<ul style="list-style-type: none"> • Understand the process of globalization, its impact on the evolution and growth of international business and to appreciate the changing dynamics of the diverse international business environment. • Analyze the theoretical dimensions of international trade and intervention measures adopted; to appreciate the significance of different forms of regional economic integration and to understand the concept of balance of payment account and its components. • Understand the significance of different forms of regional economic integration and to appreciate the role played by various international economic organizations such as the WTO, UNCTAD, IMF and World Bank. • Familiarize students with the international financial environment, and get them acquainted with the basic features of the foreign exchange market – its characteristics and determinants. • Critically examine the concept and form of foreign direct investment, and to create awareness about emerging issues in international business such as outsourcing and ecological issues.
3 rd year B.Com Discipline Specific Elective-VI	Industrial Relations & Labour Laws (DSE (B):5)	<ul style="list-style-type: none"> • Understand evolution of industrial relations and its significance in managerial world. • Imbibe how to interact, negotiate and transact

		<p>with trade unions.</p> <ul style="list-style-type: none"> • To acquaint with the basic framework of collective bargaining and workers' participation. • Design and understand the discipline measures and address grievance mechanisms. • Understand the legal structure provided for grievance handling under the Industrial Disputes Act 1947 provisions.
3 rd year B.Com Discipline Specific Elective-VI	Business Research Methods & Project Work (DSE (B):6)	<ul style="list-style-type: none"> • Understand different concepts related to business research and the methods of business research. • To learn about collection, analysis, presentation and interpretation of data.