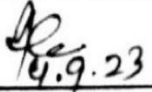
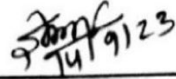

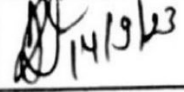
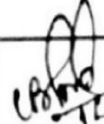



### Quorum of Board of studies of Commerce

S.N.	Name	Designation/Institution	Designation	Signature
1	Dr. A.K. Gour	Head of Department of Commerce Rajeev Gandhi Govt, P.G. College, Ambikapur	President	 14.9.23
<b>Members from Department</b>				
1	Dr. Shampu Tirkey	Assistant Professor	Member	 14/9/23
2	Mr. Ashutosh Kaushik	Assistant Professor	Member	 14.9.23
3	Mrs. Rashmit Kour	Assistant Professor	Member	 14/9/23
<b>Members Nominated by Acedemic Council</b>				
1	Dr. C.V. Prasad	Assistant Professor Govt. College, Barpali, Distt. Korba (C.G.)	Member	 14.09.23
2	Dr. Pankaj Jaiswal	Professor Kesharwani College, Jabalpur, (M.P.)	Member	On line present E. Approved
<b>Meritorious Student Nominated by Principal</b>				
1	Mr Sandeep Kumar Gupta	Mayor Colony, Rawat Residency, Manendragarh Road, Ambikapur (C.G.)	Member	 14/9/23

## **PROGRAMME OUTCOME (POs)**

### **FOR B.COM. CERTIFICATE/DIPLOMA/DEGREE COURSES**

**The students will be able to demonstrate ability –**

- PO 01:** to understand concept and theory of their respective subject.
- PO 02:** to express thoughts and ideas effectively in writing and orally.
- PO 03:** to identify relationship within and across disciplines in the commerce.
- PO 04:** to cognitive and technical skills in their field and in multidisciplinary context.
- PO 05:** to select and use relevant methods and tools for problem solving.
- PO 06:** to make judgment and take decisions, based on analysis of data and evidence.
- PO 07:** to critically evaluate principles and theory of commerce.
- PO 08:** in digital literacy and data analysis.
- PO 09:** to find a job in their field, exercise responsibilities to job assigned and start up a business.
- PO 10:** to develop a sense of respect and duty towards constitutional, human and moral and professional values.
- PO 11:** to mitigating the effects of environmental degradations, climate change and pollution.

# GRADUATE ATTRIBUTES

The graduates should be able to demonstrate the capability to:

## Disciplinary Knowledge

- Comprehensive knowledge and understanding of their subject area, the ability to engage with different traditions of thought, and the ability to apply their knowledge in practice including in multi-disciplinary or multi-professional contexts.

## Problem solving

- Solve different kinds of problems in familiar and non-familiar contexts and apply the learning to real-life situations.

## Critical thinking

- Apply analytic thought to a body of knowledge, including the analysis and evaluation of policies, and practices, as well as evidence, arguments, claims, beliefs, and their liability and relevance of evidence,
- Identify relevant assumptions or implications; and formulate coherent arguments.

## Creativity

- Create, perform, or think in different and diverse ways about the same objects or scenarios,
- Deal with problems and situations that do not have simple solutions,
- Innovate and perform tasks in a better manner,
- View a problem or a situation from multiple perspectives,
- Think 'out of the box' and generate solutions to complex problems in unfamiliar contexts, adopt innovative, imaginative, lateral thinking, interpersonal skills and emotional intelligence.

## Communication Skills

- Listen carefully, read texts and research papers analytically, and present complex information in a clear and concise manner to different groups/audiences,
- Express thoughts and ideas effectively in writing and orally and communicate with others using appropriate media,
- Confidently share views and express herself/himself,
- Construct logical arguments using correct technical language related to a field of learning, work/vocation, or an area of professional practice,
- Convey ideas, thoughts, and arguments using language that is respectful and sensitive to gender and other minority groups.

## Analytical reasoning/thinking

- Evaluate the liability and relevance of evidence,
- Identify logical flaws in the argument soothers,
- Analyze and synthesize data from a variety of sources,

- Draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.

### **Research-related skills**

- A keen sense of observation, inquiry, and capability for asking relevant/ appropriate questions,
- The ability to problem arises, synthesize and articulate issues and design research proposals,
- The ability to define problems, formulate appropriate and relevant research questions, formulate hypotheses, test hypotheses using quantitative and qualitative data, establish hypotheses, make inferences based on the analysis and interpretation of data, and predict cause-and-effect relationships,
- The capacity to develop appropriate methodology and tools of data collection,
- The appropriate use of statistical and other analytical tools and techniques,
- The ability to plan, execute and report the result so fan experiment or investigation,
- The ability to acquire the understanding of basic research ethics and skills in practicing/doing ethics in the field/in personal research work, regardless of the funding authority or field of study.

### **Coordinating/collaborating with others**

- Work effectively and respectfully with diverse teams,
- Facilitate cooperative or coordinate effort on the part of a group,
- Act together as a group or at remain the interest so far common cause and work efficiently as a member of a team.

### **Learning how to learn' skills**

- Acquire new knowledge and skills, including 'learning how to learn' skills, that are necessary for pursuing learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social, and cultural objectives, and adapting to changing trades and demands of the workplace, including adapting to the changes in work processes in the context of the fourth industrial revolution, through knowledge/skill development/re skilling,
- Work independently, identify appropriate resources required for further learning,
- Acquire or generational skills and time management to set self-defined goals and targets with timelines,
- Inculcate a healthy attitude to be a lifelong learner.

### **Digital and technological skills**

- Use ICT in a variety of learning and work situations,
- Access, evaluate, and use a variety of relevant information sources,
- Use appropriate software for analysis of data.

### **Multicultural competence and inclusive spirit**

- The acquisition of knowledge of the values and belief so multiple cultures and a global

perspective to honor diversity,

- Capability to effectively engage in a multicultural group/society and interact respectfully with diverse groups,
- Capability to lead diverse team to accomplish common group tasks and goals,
- Gender sensitivity and adopt gender-neutral approach, as also empathy to the less advantaged and the differently-able including those with learning disabilities.

### **Value inculcation**

- Embrace and practice constitutional, humanistic, ethical, and moral values in life, including universal human values of truth, righteous conduct, peace, love, non-violence, scientific temper, citizenship values,
- Practice responsible global citizenship required for responding to contemporary global challenges, enabling learners to become aware of and understand global issues and to become active promoters of more peaceful, tolerant, inclusive, secure, and sustainable societies,
- Identify ethical issues related to work, and follow ethical practices, including avoiding unethical behavior such as fabrication, falsification or misrepresentation of data, or committing plagiarism, and adhering to intellectual property rights,
- Recognize environmental and sustainability issues, and participate in actions to promote sustainable development,
- Adopt objective, unbiased, and truthful actions in all aspects of work,
- Instill integrity and identify ethical issues related to work, and follow ethical practices.

## **PROGRAMME SPECIFIC OUTCOMES (PSOs)**

### **FOR B.COM. CERTIFICATE/DIPLOMA/DEGREE COURSES**

- PSO 01:** Students will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals. Students will be able to demonstrate knowledge in setting up a computerized set of accounting books
- PSO 02:** Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.
- PSO 03:** Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
- PSO 04:** Students will learn relevant managerial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
- PSO 05:** Learners will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.
- PSO 06:** Learners will be able to recognize features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.
- PSO 07:** Learners will acquire the skills like effective communication, decision making, problem solving in day to day business affairs.

**FOUR YEARS UNDERGRADUATE PROGRAMME IN COMMERCE**

**Session 2023-24**

Semester	I sem	II sem	III sem	IV sem	V sem	VI sem
<b>Course</b>						
<b>DSCC</b>	1. Financial Accounting 2. Business Communication 3. Business Economics <b>or</b> Computer Fundamentals (with Practical)	1. Business Mathematics 2. Business Regulatory Framework 3. Business Environment <b>or</b> P C Software (with Practical)	1. Cost Accounting 2. Company Law 3. Business Statistics <b>or</b> E-Commerce (with Practical)	1. Corporate Accounting 2. Principles of Management 3. Fundamental of Entrepreneurship <b>or</b> Computerized Accounting with Tally (with Practical)	1. Income Tax (Part-I) 2. Management Accounting 3. Financial Markets & Institutions <b>or</b> Programming in Visual Basic (with Practical)	1. Income Tax (Part-II) 2. Auditing 3. Materials Management <b>or</b> Relational Database Management System (with Practical)
<b>DSEC</b>	X	X	<b>Group-A</b> Principles of Marketing <b>or</b> <b>Group-B</b> Accounting for Partnership Firms	<b>Group-A</b> International Marketing <b>or</b> <b>Group-B</b> Accounting for Special Ventures	<b>Group-C</b> Industrial Relation <b>or</b> <b>Group-D</b> Indirect Tax with G.S.T.	<b>Group-C</b> Industrial Law <b>or</b> <b>Group-D</b> Corporate Tax Planning
<b>GEC</b>	Basics of Management	Office Management	X	X	Marketing Management	Personnel Management
<b>SEC</b>	Vedic Mathematics	Banking Practices	Insurance Practices	Investment Practices	Accounting in Tally	Online I.T.R. filling
<b>VAC</b>	Forms of Business Organisations	Business Law	Business Ethics	International Trade Organisations	X	X
<b>AEC</b>	Environmental Studies - I	Hindi Language and Communication Skill	English Language and Communication Skill	Environmental Studies - II	X	X

### Relevance of Course to Global/National/Regional and Local Development Needs

B. Com. First Semester			Relevance				
Paper	Course Code	Course Title	Description	Global	National	Regional	Local
I.	DSCC COM 1.1	<b>DSCC FINANCIAL ACCOUNTING</b>	Accounting: Concept, Conventions, Principles, Capital and Revenue, Books of Accounting, Final Accounts, Adjustment, Depreciation, Provision and Reserve, Hire and Instalment Purchase System.	✓	✓	✓	✓
II.	DSCC COM 1.2	<b>DSCC BUSINESS COMMUNICATION</b>	Business Communication: Concept, Principle, Corporate-Communication, SWOT Analysis, Improvement, Report Writing, Modern Forms of Communication.	✓	✓	✓	✓
III.	DSCC COM 1.3	<b>DSCC BUSINESS ECONOMICS</b>	Business Economic: Market Demand Analysis, Consumer Behaviour, Production Analysis, Market Morphology and Equilibrium of firm and industry.	✓	✓	✓	✓
	DSCC COM 1.4	<b>DSCC COMPUTER FUNDAMENTALS</b>	Computer: Introduction, Hardware, Software, Computer Peripheral, Basic Components and Storage, Software and Language System.	✓	✓	✓	✓
IV.	GEC COM 1.1	<b>GEC BASICS OF MANAGEMENT</b> (Interdisciplinary)	Management: Introduction, Principle, Role, Functions, Planning, Decision Making, Organising, Direction, Control, Motivation, Leadership, Coordination, Communication.	✓	✓	✓	✓
V.	SEC COM 1.1	<b>SEC VEDIC MATHEMATICS</b>	Vedik Mathematics: Methods and Practice of quick calculation- Addition, Subtraction, Multiplication, Division, Square and Square Roots.	✓	✓	✓	✓
VI.	VAC COM 1.1	<b>VAC FORMS OF BUSINESS ORGANISATIONS</b>	Business Organisations: Concept, Objective, Social Responsibility, Promotion of new business, Form- Sole Trading, Partnership, Company, Cooperative Society.	✓	✓	✓	✓
VII.	AEC	<b>AEC ENVIRONMENTAL STUDIES -I</b>	Concept of Ecosystem, Structure, Function, Energy Flow; Biodiversity and Its Conservation: Introduction, Bio geographical Reason of India, Global, National and Local Levels, Causes, etc.	✓	✓	✓	✓



B. Com. Second semester				Relevance			
Paper	Course Code	Course Title	Description	Global	National	Regional	Local
I.	DSCC COM 2.1	DSCC BUSINESS MATHEMATICS	Commission, Brokerage, Discount, Profit and Loss, Logarithm, Interest, Equations, Invoice, Matrix and Determinants.	✓	✓	✓	✓
II.	DSCC COM 2.2	DSCC BUSINESS REGULATORY FRAMEWORK	Law of Contract, Law of Agency, Sale of Goods Act, Negotiable Instrument Act.		✓	✓	✓
III.	DSCC COM 2.3	DSCC BUSINESS ENVIRONMENT	Business Environment: Types, Component, Structure, Economic, Problem of Growth, Factors of Growth, Government Policies, Economic Planning- National and State.	✓	✓	✓	✓
	DSCC COM 2.4	DSCC P C SOFTWARE	PC Package: Working with MS Excel, MS Power point, MS Access.	✓	✓	✓	✓
IV.	GEC COM 2.1	GEC OFFICE MANAGEMENT (Interdisciplinary)	Office Management: Concept, Characteristics, Importance, Accommodation and Layout, Office Personal, Forms And Stationery, Filing, Indexing, etc.	✓	✓	✓	✓
V.	SEC COM 2.1	SEC BANKING PRACTICES	Bank: Definition, Functions, Objectives, Structure, Customers, Various Account, Instruments, Special Accounts, Electronic Banking Transaction.		✓	✓	✓
VI.	VAC COM 2.1	VAC BUSINESS LAW	Indian Partnership Act, Limited Liabilities Partnership Act, Information Technology Act, Intellectual Property Rights Act,		✓	✓	✓
VII.	AEC	AEC HINDI LANGUAGE AND COMMUNICATION SKILL	व्याकरण की व्यवहारिक कोटियां, संज्ञा, सर्वनाम, क्रिया, विशेषण, क्रिया विशेषण, संधि, समास: प्रेमचंद- ईदगाह एवं वीरिन डंगवाल- हमारा समाज; पुल्लवन, संक्षेपण, अनुवाद, पारिभाषिक शब्दावली, पत्र लेखन, प्रतिवेदन, लिपि, मानक हिंदी भाषा.		✓	✓	✓

<b>B. Com. Third semester</b>				<b>Relevance</b>			
<b>Paper</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Description</b>	<b>Global</b>	<b>National</b>	<b>Regional</b>	<b>Local</b>
I.	DSCC COM 3.1	<b>DSCC COST ACCOUNTING</b>	Cost Accounting: Concept, Importance, Techniques, Methods of Wages Payment, Unit costing, Output Costing, Reconciliation, Contract Costing, Process Costing.	✓	✓	✓	✓
II.	DSCC COM 3.2	<b>DSCC COMPANY LAW</b>	Kinds of companies, nature, scope, starting of company, MOA, AOA, Prospectus, Capital management, Directors, Meetings, Winding up.		✓	✓	✓
III.	DSCC COM 3.3	<b>DSCC BUSINESS STATISTICS</b>	Statistics: Meaning, Importance, Sampling, Central Tendency, Standard Deviation, Skewness, Dispersion, Correlation, Regression, Index Number, Probability.	✓	✓	✓	✓
	DSCC COM 3.4	<b>DSCC E-COMMERCE</b>	E-Commerce: Introduction, Security and Encryption, E-payment System, Online Business Transactions, Digital Marketing- Overview.	✓	✓	✓	✓
IV.	DSEC COM 3.1	<b>DSEC PRINCIPLES OF MARKETING</b>	Marketing: Importance, Functions, Concept, Environment, Consumer Behaviour, Market Segmentation, Product Decision, Service marketing, Green Marketing.	✓	✓	✓	✓
	DSEC COM 3.2	<b>DSEC ACCOUNTING FOR PARTNERSHIP FIRMS</b>	Partnership Accounts: Final Accounts, Admission, Retirement, Death, Dissolution, Amalgamation and Conversion of firm into a Limited Liability Company.	✓	✓	✓	✓
V.	SEC COM 3.1	<b>SEC INSURANCE PRACTICES</b>	Insurance Practice: Classification, Organisation, Importance, Functions, Principles, Double Insurance, Different form of Insurance- Life, Fire, Marine, Miscellaneous, Protection of Policy Holder.	✓	✓	✓	✓
VI.	VAC COM 3.1	<b>VAC BUSINESS ETHICS</b>	Business Ethics: Concept, Nature, Values, Changing Value System of India, Organisational Culture, TQM, Corporate Social Responsibility, Social Audit, Ethics in Marketing.	✓	✓	✓	✓
VII.	AEC ENG 03	<b>AEC ENGLISH LANGUAGE AND COMMUNICATION SKILL</b>	Communication: Theory, Types, Barriers; Tense, Voice, Narration, Models; Writing Skill: Notice, Dialogue, Report, Letter, Business, Appointment; Translation; Speaking Skill: Dialogue, Interview.	✓	✓	✓	✓

<b>B. Com. Fourth semester</b>			<b>Description</b>	<b>Relevance</b>			
<b>Paper</b>	<b>Course Code</b>	<b>Course Title</b>		<b>Global</b>	<b>National</b>	<b>Regional</b>	<b>Local</b>
I.	DSCC COM 4.1	<b>DSCC CORPORATE ACCOUNTING</b>	Share and Debentures: Issue, Reissue, Financial Statement, Liquidation, Valuation of Share and Goodwill, Internal Reconstruction, Consolidated Balance Sheet of Holding Company.	✓	✓	✓	✓
II.	DSCC COM 4.2	<b>DSCC PRINCIPLES OF BUSINESS MANAGEMENT</b>	Management: Concept, Process, Importance, Organisation, Organisation Structure, Direction, Coordination, Control, Motivation.	✓	✓	✓	✓
III.	DSCC COM 4.3	<b>DSCC FUNDAMENTALS OF ENTREPRENEURSHIP</b>	Entrepreneurship: Meaning, Origin, Concept, Importance, Promotion of a Venture, Entrepreneurial Behaviour, Entrepreneurial Development Programmes- National and State.	✓	✓	✓	✓
	DSCC COM 4.4	<b>DSCC COMPUTERIZED ACCOUNTING WITH TALLY</b>	Accounting in Tally.	✓	✓	✓	✓
IV.	DSEC COM 4.1	<b>DSEC INTERNATIONAL MARKETING</b>	International Marketing: Nature, Scope, Importance, Environment, Promotion of Product, Methods, International Distribution, Export Policy and Practices in India.	✓	✓	✓	✓
	DSEC COM 4.2	<b>DSEC ACCOUNTING FOR SPECIAL VENTURES</b>	Consignment Accounts, Branch Account, Joint Venture, Royalty Accounts, Accounting of Not for Profit Organisations, Investment Account.	✓	✓	✓	✓
V.	SEC COM 4.1	<b>SEC INVESTMENT PRACTICES</b>	Investment: Meaning, Nature, Objective, Process, Alternatives of Investment, Return, Risk, Investors Protection, Awareness, Activism.	✓	✓	✓	✓
VI.	VAC COM 4.1	<b>VAC INTERNATIONAL TRADE ORGANISATIONS</b>	Regional Economic Groups: GATT, WTO, IMF, World Bank, UNCTAD, EU, EFTA, ASEAN, SAARC, SAFTA.	✓	✓	✓	✓
VII.	AEC	<b>AEC ENVIRONMENTAL STUDIES-II</b>	Environment Pollution: Causes, Effect, Types- Air, Water, Noise, Soil, Merin and Nuclear Pollution; Solid Waste Management, Human Population and The Environment, Social and Legal Issues About the Environment.	✓	✓	✓	✓

B. Com. Fifth semester			Relevance				
Paper	Course Code	Course Title	Description	Global	National	Regional	Local
I.	DSCC COM 5.1	DSCC INCOME TAX (PART-I)	Income Tax: Definitions, Basis of Charges, Agricultural Income, Residence, Exempted Income, Various Heads of Incomes, Aggregation of Incomes, Set Off or Carry Forward of Losses.		✓	✓	✓
II.	DSCC COM 5.2	DSCC MANAGEMENT ACCOUNTING	Management Accounting: , Functions, Importance, Decision Making, Tools Techniques, Ratio Analysis, Fund and Cash Flow Statement, Budgeting, Break Even Analysis, Standard Costing, Variance Analysis.	✓	✓	✓	✓
III.	DSCC COM 5.3	DSCC FINANCIAL MARKETS & INSTITUTIONS	Financial System: Introduction, Nature, Role, Financial Market Overview, Money and Capital Market, Instruments, Role of SEBI, RBI, Commercial Banks, Other Banks, Stock Exchange, Financial Services.	✓	✓	✓	✓
IV.	DSCC COM 5.4	DSCC PROGRAMMING IN VISUAL BASIC	Introduction to Visual Basic, Decision and Conditions, Visual Basic Controls, Database Programming, Data Environment and Data Report.	✓	✓	✓	✓
	DSEC COM 5.1	DSEC INDUSTRIAL RELATION	Industrial Relation: Meaning, Elements, Feature, Policy, Collective Bargaining.	✓	✓	✓	✓
V.	DSEC COM 5.2	DSEC INDIRECT TAX WITH G.S.T.	Custom Duty, CG State Excise Duty, GST.		✓	✓	✓
	GEC COM 5.1	GEC MARKETING MANAGEMENT (Interdisciplinary)	Marketing Management: Introduction, Concept, Evolution, Marketing Mix and Process of Market Selection, Product Decision, and Distribution Channels.	✓	✓	✓	✓
VI.	SECCOM 5.1	SEC ACCOUNTING IN TALLY	Accounting in Tally	✓	✓	✓	✓

<b>B. Com. Sixth semester</b>			<b>Relevance</b>				
<b>Paper</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Description</b>	<b>Global</b>	<b>National</b>	<b>Regional</b>	<b>Local</b>
I.	DSCC COM 6.1	<b>DSCC INCOME TAX (PART-II)</b>	Income Tax: Deduction, Computation of Total Income of Individual, TDS, TCS, Assessment Procedure, Authority, Filing of Income Tax.	✓	✓	✓	✓
II.	DSCC COM 6.2	<b>DSCC AUDITING</b>	Audit: Introduction, Meaning and Objectives, Audit Process, Audit of Limited Company, Audit Report, Investigation, Recent Trends in Auditing.	✓	✓	✓	✓
III.	DSCC COM 6.3	<b>DSCC MATERIALS MANAGEMENT</b>	Material Management: Introduction, Store Management and Maintenance, Inventory Management and Control, Material Accounting and Finance.	✓	✓	✓	✓
	DSCC COM 6.4	<b>DSCC RELATIONAL DATABASE MANAGEMENT SYSTEM</b>	relational Database Management: Overview, Design, Commands, Concept, Projects, Functions, Oracle Basics.	✓	✓	✓	✓
IV.	DSEC COM 6.1	<b>DSEC INDUSTRIAL LAW</b>	The Factories Act: The Industrial Disputes Act, The Trade Unions Act, The Workmen Compensation Act, The Payment of Wages Act, The Minimum Wages Act,	✓	✓	✓	✓
	DSEC COM 6.2	<b>DSEC CORPORATE TAX PLANNING</b>	Corporate Tax Planning: Introduction to Tax Management, Concept of Text Planning, Financial Management Decision, Managerial Decision, Special Text Provisions.	✓	✓	✓	✓
V.	GEC COM 6.1	<b>GEC PERSONNEL MANAGEMENT</b> (Interdisciplinary)	Personnel Management: Introduction, Meaning, Concept, Human Resource Planning- Meaning, Characteristics, Objective or Intention and Placement, Motivation and Moral.	✓	✓	✓	✓
VI.	SEC COM 6.1	<b>SEC ONLINE I.T.R. FILLING</b>	Introduction to Income Tax, Registration of PEN, Income Tax Filing Portal, Return Filing - Online or Manual, Online Payment of Tax, Form 6B, View Tax Credit (26AS), E-Filing TDS, Form 24Q and Challan.	✓	✓	✓	✓



**B. Com. First Semester**  
**COURSE CODE: DSCC COM 1.2**  
**CODE TYPE: Disciplinary Specific Core Course (DSCC)**  
**PAPER : II**  
**BUSINESS COMMUNICATION**

**Course Outcomes**

**Objective:** The course aims to impart the learner's skills in reading, writing, comprehension, and Communication in business field, especially using electronic media.

**Learning Outcomes: After completion of the course, learners will be able to:**

1. Know various forms of communication, communication barriers;
2. Comprehend a variety of business correspondence and respond appropriately;
3. Communicate in writing for various commercial purposes;
4. Use appropriate grammatical constructions and vocabulary to communicate effectively;
5. Use business language and presentation skills

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1	✓										
CO 2		✓									
CO 3		✓									
CO 4					✓						
CO 5				✓							

**B. Com. First Semester**  
**COURSE CODE: DSCC COM 1.3**  
**CODE TYPE: Disciplinary Specific Core Course (DSCC)**  
**PAPER : III**  
**BUSINESS ECONOMICS**

**Course Outcomes**

**Objective:** The course aims to acquaint the learners with fundamental economic theories and their Impact on pricing, demand, supply, production, and cost concepts.

**Learning Outcomes: After the completion of the course, the learners will be able to:**

1. Examine how different economic systems function and evaluate implications of various Economic decisions;
2. Examine how consumers try to maximize their satisfaction by spending on different goods;
3. Analyze the relationship between inputs used in production and the resulting outputs and costs;
4. Analyze and interpret market mechanism and behavior of firms and response of firms to Different market situations;
5. Examine various facts of pricing under different market situations

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1						✓					
CO 2			✓								
CO 3					✓						
CO 4							✓				
CO 5				✓							



**B. Com. (Computer) First Semester**  
**CODE TYPE: Disciplinary Specific Core Course (DSCC)**  
**PAPER : III**  
**COMPUTER FUNDAMENTALS**

**Course Outcomes**

**Objectives:** To provide knowledge of the computers and why computers are essential components in business and society.

**Learning Outcomes:** After the completion of the course, the learners will be able to:

1. Acquire knowledge of basic computer Technology.
2. Gain Knowledge about H/w and S/w Concepts with its technology areas.
3. Understand the history and types of computers and various input/output devices.
4. Understand the concept of memory and its types.
5. Understand the basic components and storage of computer system.
6. Understand the concept of software and computer languages.

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1	✓										
CO 2				✓							
CO 3					✓						
CO 4		✓									
CO 5							✓				
CO 6					✓						



**B. Com. First Semester**  
**COURSE CODE: SEC COM 1.1**  
**CODE TYPE: Skill Enhancement Course (SEC)**  
**PAPER : V**  
**VEDIC MATHEMATICS**

**Course Outcomes**

**Objective:** Enable to know and use of various concepts of Vedic Mathematics.

**Learning Outcomes: After completion of the course, learners will be able to:**

1. Enable to know about various concepts of Vedic Mathematics.
2. To know about the functions of addition, subtraction and multiply and their usage in division making.
3. Use of division and square in modern universe by Vedic Mathematics.

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1			✓								
CO 2					✓						
CO 3							✓				

**B. Com. First Semester**  
**COURSE CODE: VAC COM 1.1**  
**CODE TYPE: Value added Course (VAC)**  
**PAPER : VI**  
**FORMS OF BUSINESS ORGANISATIONS**

**Course Outcomes**

**Objective:** To understand various forms of business and their suitability and their social responsibility.

**Learning Outcomes: After completion of the course, learners will be able to:**

1. To understand the concept of a business and its' objectives.
2. Understand the social responsibility of a business.
3. To analyze the promotion of a new business.
4. To understand various forms of business and their suitability.

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1	✓										
CO 2										✓	
CO 3									✓		
CO 4						✓					

**B. Com. Second Semester**  
**COURSE CODE: DSCC COM 2.1**  
**CODE TYPE: Disciplinary Specific Core Course (DSCC)**  
**PAPER : I**  
**BUSINESS MATHEMATICS**

**Course Outcomes**

**Objectives:** To provide knowledge of understanding basic terms in the areas of business calculus and financial mathematics, independently solving of business problems.

**Learning Outcomes: After the completion of the course, the learners will be able to:**

1. Define basic terms in the areas of business calculus and financial mathematics.
2. Explain basic methods of solving equations and use them in practical life problems.
3. Acquire knowledge of Ratio, Proportion, Average Matrix and determinants.
4. Solve problems in the areas of loan and consumer credit with simple and compound interest.
5. Understand and able to do business transactions with knowledge of commission, brokerage, discount profit and loss.
6. Connect acquired knowledge and skills with practical problems in economic practice.

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1			✓								
CO 2					✓						
CO 3			✓								
CO 4					✓						
CO 5				✓							
CO 6							✓				

**B. Com. Second Semester**  
**COURSE CODE: DSCC COM 2.2**  
**CODE TYPE: Disciplinary Specific Core Course (DSCC)**  
**PAPER : II**  
**BUSINESS REGULATORY FRAMEWORK**

**Course Outcomes**

**Objectives:** To understand different laws concerning business proceedings and its implications in the dynamic business environment.

**Learning Outcomes: After the completion of the course, the learners will be able to:**

1. Describe the various elements of contract
2. Explain the provisions of various elements of contract
3. Explain the rights and duties of bailer, bailee, Pawnee and surety
4. Distinguish between Bailment and Pledge and Indemnity and Guarantee
5. Describe the provisions of agency.
6. Explain the Contract of Sale.
7. Describe various important Acts related to Business.

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1				✓							
CO 2	✓										
CO 3		✓									
CO 4				✓							
CO 5							✓				
CO 6							✓				
CO 7								✓			



**B. Com. (Computer) Second Semester**  
**COURSE CODE: DSCC COM 2.4**  
**CODE TYPE: Disciplinary Specific Core Course (DSCC)**  
**PAPER : III**  
**P C SOFTWARE**

**Course Outcomes**

**Objectives:** To provide knowledge of the P C SOFTWARE.

**Learning Outcomes: After the completion of the course, the learners will be able to:**

1. Acquire knowledge of basic windows operating system.
2. Gain Knowledge while working with MS-Word along with its tools.
3. Analyze & learning with MS-Excel and its applications.
4. Understand the importance of MS-PowerPoint with setting templates and views.
5. Design & Analyze the interactive PowerPoint presentation using all its animations. etc.

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1				✓							
CO 2				✓							
CO 3								✓			
CO 4			✓								
CO 5								✓			



**B. Com. Second Semester**  
**COURSE CODE: SEC COM 2.1**  
**CODE TYPE: Skill Enhancement Course (SEC)**  
**PAPER : V**  
**BANKING PRACTICES**

**Course Outcomes**

**Objectives:** To provide knowledge in understanding various banking practices in India and their implication.

**Learning Outcomes:** After the completion of the course, the learners will be able to:

1. Discuss the history and functions of Indian banking system, role of commercial banks.
2. Explain basic forms of banks in India and the central bank.
3. Analyze the needs of banking practices and services rendered by the banks.
4. Discuss about various types of bank accounts.
5. To understand about the electronic banking platform.

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1	✓										
CO 2			✓								
CO 3				✓							
CO 4							✓				
CO 5								✓			



**B. Com. Third Semester**  
**COURSE CODE: DSCC COM 3.1**  
**CODE TYPE: Disciplinary Specific Core Course (DSCC)**  
**PAPER : I**  
**COST ACCOUNTING**

**Course Outcomes**

**Objective:** The course aims to develop understanding among learners about contemporary cost Concept and rational approach towards cost systems and cost ascertainment. The course also aims to provide knowledge about various methods of cost determination under specific situations and to acquire the ability to use information determined through cost accounting for decision making purpose.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. Determine various types of cost of production;
2. Compute unit cost and total cost of production and prepare cost statement;
3. Compute employee cost, employee productivity, and employee turnover;
4. Determine cost under job costing, batch costing, process costing, contract costing and Service costing;
5. Apply activity-based costing for cost determination.

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1	✓										
CO 2		✓									
CO 3						✓					
CO 4					✓						
CO 5				✓							

**B. Com. Third Semester**  
**COURSE CODE: DSCC COM 3.2**  
**CODE TYPE: Disciplinary Specific Core Course (DSCC)**  
**PAPER : II**  
**COMPANY LAW**

**Course Outcomes**

**Objective:** The course aims to impart the learner’s working knowledge of the provisions of the Companies Act, 2013.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. Explain relevant definitions and provisions relating to issue of prospectus and allotment of Shares;
2. Describe the framework of Memorandum of Association, Articles of Association and Prospectus of company;
3. Synthesize company processes, meetings, and decisions;
4. Determine the role of Board of directors and their legal position;
5. State regulatory aspects involved in Majority powers and minority rights and Winding up of company.

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1		✓									
CO 2				✓							
CO 3						✓					
CO 4	✓										
CO 5							✓				

**B. Com. Third Semester**  
**COURSE CODE: DSCC COM 3.3**  
**CODE TYPE: Disciplinary Specific Core Course (DSCC)**  
**PAPER : III**  
**BUSINESS STATISTICS**

**Course Outcomes**

**Objective:** The course aims to familiarize the learners with the basic statistical tools used to summarize and Analyze quantitative information for business decision making.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. Apply a basic knowledge of statistics to business disciplines;
2. Develop the ability to analyze and interpret data to provide meaningful information to assist in management Decision making activities;
3. Apply appropriate graphical and numerical descriptive statistics for different types of data;
4. Apply probability rules and concepts relating to discrete and continuous random variables to answer questions Within a business context;
5. Explain and interpret a variety of hypothesis tests to aid decision making in a business context;
6. Use simple/multiple regression models to analyze the underlying relationships between the variables

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1			✓								
CO 2						✓					
CO 3						✓					
CO 4							✓				
CO 5						✓					
CO 6				✓							

**B. Com. (Computer) Third Semester**  
**COURSE CODE: DSC COM 3.4**  
**CODE TYPE: Disciplinary Specific Core Course (DSCC)**  
**PAPER : III**  
**E-COMMERCE**

**Course Outcomes**

**Objectives:** The course aims to familiarize the learners with the basic concept of E-commerce and its technology of Digital marketing.

**Learning Outcomes:** After the completion of the course, the learners will be able to:

1. Understand the concept of E-commerce and its technology.
2. Understand the concept of security and encryption.
3. Understand the concept of e-payment system.
4. Understand the concept of online transaction system.
5. Understand the concept of Digital marketing.

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1								✓			
CO 2			✓								
CO 3								✓			
CO 4				✓							
CO 5				✓							

**B. Com. Third Semester**  
**COURSE CODE: DSEC COM 3.1**  
**CODE TYPE: Disciplinary Specific Elective Course (DSEC)**  
**PAPER : IV**  
**PRINCIPLES OF MARKETING**

**Course Outcomes**

**Objectives:** The course aims to provide basic knowledge of concepts, principles, tools and Techniques of marketing and to provide knowledge about various developments in the marketing.

**Learning Outcomes: After the completion of the course, the learners will be able to:**

1. To know about the basics of marketing and its concepts.
2. To understand the role of consumer behaviour in marketing.
3. Enable to understand product and determination of price.
4. To know about various channels of distribution.

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1	✓										
CO 2			✓								
CO 3						✓					
CO 4				✓							

**B. Com. Third Semester**  
**COURSE CODE: DSEC COM 3.2**  
**CODE TYPE: Disciplinary Specific Elective Course (DSEC)**  
**PAPER : IV**  
**ACCOUNTING FOR PARTNERSHIP FIRMS**

**Course Outcomes**

**Objectives:** The course aims to provide basic knowledge of concepts and accounting of Partnership Firms.

**Learning Outcomes:** After the completion of the course, the learners will be able to:

1. Understand about the basic accounting of Partnership Firms.
2. To know about change in relation between partners.
3. To understand about dissolution of a firm.
4. Enable to know about Amalgamation of Partnership Firms and their conversion into a joint stock company.

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1	✓										
CO 2				✓							
CO 3					✓						
CO 4							✓				



**B. Com. Third Semester**  
**COURSE CODE: SEC COM 3.1**  
**CODE TYPE: Skill Enhancement Course (SEC)**  
**PAPER : V**  
**INSURANCE PRACTICES**

**Course Outcomes**

**Objectives:** To understand about the essentials of insurance and different forms of insurance and practice.

**Learning Outcomes:** After the completion of the course, the learners will be able to:

1. Discuss the origin and development of insurance, its classification.
2. Explain double insurance and reinsurance, life insurance policy.
3. To understand about the principle of insurance contract.
4. To know about various forms of insurance.
5. To understand about the protection of interests of insurance holders by IRDA.

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1							✓				
CO 2			✓								
CO 3					✓						
CO 4	✓										
CO 5							✓				



**B. Com. Fourth Semester**  
**COURSE CODE: DSCC COM 4.1**  
**CODE TYPE: Disciplinary Specific Core Course (DSCC)**  
**PAPER : I**  
**CORPORATE ACCOUNTING**

**Course Outcomes**

**Objectives:** The course aims to help learners to acquire conceptual knowledge of corporate Accounting system and to learn the techniques of preparing the financial statements of companies.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. Describe the rationale, merits, and demerits of issuing shares for a company.
2. Prepare financial statements of companies (Profit & Loss Account, Balance Sheet, etc.).
3. Prepare balance sheet after Internal Reconstruction of company.
4. Analyze the case study of major amalgamations of companies in India.
5. Prepare Consolidated Balance Sheet of holding companies with one subsidiary only.
6. Describe the process of Valuation of Goodwill and Shares.

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1							✓				
CO 2		✓									
CO 3		✓									
CO 4				✓							
CO 5		✓									
CO 6							✓				

**B. Com. Fourth Semester**  
**COURSE CODE: DSCC COM 4.2**  
**CODE TYPE: Disciplinary Specific Core Course (DSCC)**  
**PAPER : II**  
**PRINCIPLES OF BUSINESS MANAGEMENT**

**Course Outcomes**

**Objective:** This Course familiarizes the students with the basics of principles of business management.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. Understand the concepts related to business management.
2. Demonstrate the roles, skills and functions of management.
3. Analyze effective application of PPM knowledge to diagnose and solve organizational problems and develop optimal managerial decisions
4. Understand the complexities associated with management of human resources in the organizations and integrate the learning in handling these complexities.

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1	✓										
CO 2							✓				
CO 3					✓						
CO 4									✓		





**B. Com. Fourth Semester**  
**COURSE CODE: DSEC COM 4.1**  
**CODE TYPE: Disciplinary Elective Course (DSEC)**  
**PAPER : IV**

**INTERNATIONAL MARKETING**

**Course Outcomes**

**Objectives:** The course aims to provide basic knowledge of concepts, principles, tools and techniques of international marketing and to provide knowledge about various developments in the international marketing.

**Learning Outcomes: After the completion of the course, the learners will be able to:**

1. Understand the concept of marketing in international terms.
2. To know about promotion of a product and advertisement strategies.
3. Enable to know about international channels of distribution.
4. To know about EXIM policy and procedure.

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1	✓										
CO 2						✓					
CO 3				✓							
CO 4							✓				





**B. Com. Fourth Semester**  
**COURSE CODE: SEC COM 4.1**  
**CODE TYPE: Skill Enhancement Course (SEC)**  
**PAPER : V**  
**INVESTMENT PRACTICES**

**Course Outcomes**

**Objectives:** To understand about the essentials of investments and know about different instruments of investment. Be able to practice as investment consultant.

**Learning Outcomes:** After the completion of the course, the learners will be able to:

1. To understand the concept and process of investment.
2. Enable to know about instruments of investment.
3. Analyze about return, risk and protection of investors.
4. Understand the functions of SEBI.

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1			✓								
CO 2				✓							
CO 3						✓					
CO 4							✓				

**B. Com. Fourth Semester**  
**COURSE CODE: VAC COM 4.1**  
**CODE TYPE: Value Added Course (VAC)**  
**PAPER : VI**

**INTERNATIONAL TRADE ORGANISATIONS**

**Course Outcomes**

**Objective:** The course aims to familiarize the learners with the various International Trade Organisations.

**Learning Outcomes:** After the completion of the course, the learners will be able to:

1. To understand about regional and international trading groups.
2. Enable to understand about the working of World Bank.
3. To know about economic groups and their functionary.

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1	✓										
CO 2			✓								
CO 3							✓				

**B. Com. Fifth Semester**  
**COURSE CODE: DSCC COM 5.1**  
**CODE TYPE: Disciplinary Specific Core Course (DSCC)**  
**PAPER: I**  
**INCOME TAX (PART-I)**

**Course Outcomes**

**Objectives:** The course aims to provide knowledge of the various provisions of income-tax law in India and enable the learners to apply such provisions to compute total income and tax liability of Individuals and HUFs. It also aims to enable learners to understand the provisions relating to filing of return of income.

**Learning Outcomes: After the completion of the course, the learners will be able to:**

1. Comprehend the concepts of taxation, including assessment year, previous year, assesses, person, income, total income, agricultural income and determine the residential status of persons.
2. Compute income under different heads, applying the charging provisions, deeming provisions, exemptions and deductions.
3. Apply the clubbing provisions and provisions relating to set-off and carry forward of losses to determine the gross total income.

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1	✓										
CO 2							✓				
CO 3				✓							

**B. Com. Fifth Semester**  
**COURSE CODE: DSCC COM 5.2**  
**CODE TYPE: Disciplinary Specific Core Course (DSCC)**  
**PAPER : II**  
**MANAGEMENT ACCOUNTING**

**Course Outcomes**

**Objective:** The course aims to impart the learners, knowledge about the use of financial, cost and other data/information for the purpose of managerial planning, control and decision making.

**Learning Outcomes: After completing the course learners will be able to:**

1. Describe the concept of management accounting;
2. Prepare various budgets and to measure the performance of the business firm applying budgetary control measures;
3. Compute standard costs and analyze production cost preparing variance report;
4. Analyze cost, volume and profit and to solve short run decision making problems applying marginal costing and Break-Even technique;
5. Use spreadsheets and Expert System for managerial decision making;
6. Analyze the role of ERP in Business Decision Making.

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1	✓										
CO 2					✓						
CO 3		✓									
CO 4					✓						
CO 5						✓					
CO 6							✓				

**B. Com. Fifth Semester**  
**COURSE CODE: DSCC COM 5.3**  
**CODE TYPE: Disciplinary Specific Core Course (DSCC)**  
**PAPER : III**  
**FINANCIAL MARKETS & INSTITUTIONS**

**Course Outcomes**

**Objective:** The course aims to familiarize the learners with the principles and practices of financial market.

**Learning Outcomes: After completion of the course, learners will be able to:**

1. Explain the nature and scope of financial market.
  2. Access the impact of various players in the financial market.
  3. Analyze the process of raising funds through different agencies and its employability in the organization.
  4. Explain various market structure theories and analyse factors affecting market structure Decisions;
  5. Critically examine the role and functions of stock exchange, guidelines and rating system.
- Objectives:

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1				✓							
CO 2			✓								
CO 3									✓		
CO 4	✓										
CO 5							✓				

**B. Com. (Computer) Fifth Semester**  
**COURSE CODE: DSCC COM 5.4**  
**CODE TYPE: Disciplinary Specific Core Course (DSCC)**  
**PAPER : III**

**PROGRAMMING IN VISUAL BASIC**

**Course Outcomes**

**Objectives:** The course aims to understand the concept of data-driven program execution flow control in Visual Basic programming.

**Learning Outcomes:** After the completion of the course, the learners will be able to:

1. Understand the concept of user-friendly language.
2. Understand the concept of data-driven program execution flow control in Visual Basic programming.
3. Design, create, build, and debug Visual Basic applications.
4. Explore Visual Basic's Integrated Development Environment (IDE).
5. Implement syntax rules in Visual Basic programs.
6. Explain variables and data types used in program development.
7. Apply arithmetic operations for displaying numeric output.
8. Write and apply decision structures for determining different operations.
9. Write and apply loop structures to perform repetitive tasks.

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1				✓							
CO 2								✓			
CO 3								✓			
CO 4				✓							
CO 5		✓									
CO 6									✓		
CO 7				✓							
CO 8						✓					
CO 9				✓							

**B. Com. Fifth Semester**  
**COURSE CODE: DSEC COM 5.1**  
**CODE TYPE: Disciplinary Specific Elective Course (DSEC)**  
**PAPER : IV**  
**INDUSTRIAL RELATION**

**Course Outcomes**

**Objectives:** the course aims to understanding the importance of industrial relation and its implication in running an organization.

**Learning Outcomes:** After the completion of the course, the learners will be able to:

1. To know about the concept of industrial relation and its utility.
2. To understand recent trends in industrial relations and its changing role.
3. Enable to know about Trade Unions and their provision.
4. To understand the structure of trade unions and industrial disputes.
5. To know about collective bargaining.

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1	✓										
CO 2			✓								
CO 3						✓					
CO 4					✓						
CO 5							✓				

**B. Com. Fifth Semester**  
**COURSE CODE: DSEC COM 5.2**  
**CODE TYPE: Disciplinary Specific Elective Course (DSEC)**  
**PAPER : IV**  
**INDIRECT TAX WITH G.S.T.**

**Course Outcomes**

**Objectives:** The course aims to provide understanding about salient features of GST law and Implications of its various provisions for different classes of suppliers. It also aims to provide an Understanding of compliances and procedures laid down in GST law.

**Learning Outcomes: After the completion of the course, the learners will be able to:**

1. Explain concept, need, and utility of indirect taxes;
2. Understand and analyze the taxable event, i.e., supply under GST;
3. Describe the provisions relating to levy of GST;
4. Identify exemptions for different types of goods and services;
5. Examine implications of input tax credit;
6. Explain the various procedures under GST;
7. Analyse provisions regarding penalties and interest;
8. Prepare and file GST return online.

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1	✓										
CO 2			✓								
CO 3				✓							
CO 4						✓					
CO 5				✓							
CO 6		✓									
CO 7										✓	
CO 8								✓			







**B. Com. Sixth Semester**  
**COURSE CODE: DSCC COM 6.1**  
**CODE TYPE: Disciplinary Specific Core Course (DSCC)**  
**PAPER : I**  
**INCOME TAX (PART-II)**

**Course Outcomes**

**Objectives:** The course aims to provide knowledge of the various provisions of income-tax law in India and enable the learners to apply such provisions to compute total income and tax liability of Individuals. It also aims to enable learners to understand the provisions relating to filing of return of income.

**Learning Outcomes: After the completion of the course, the learners will be able to:**

1. Enable to know about calculation of total income and tax liability.
2. To know about the concept of TDS.
3. To understand the procedure of assessment of tax.
4. To understand the refund and recovery of tax.

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1	✓										
CO 2			✓								
CO 3				✓							
CO 4				✓							

**B. Com. Sixth Semester**  
**COURSE CODE: DSCC COM 6.2**  
**CODE TYPE: Disciplinary Specific Core Course (DSCC)**  
**PAPER : II**  
**AUDITING**

**Course Outcomes**

**Objective:** The course aims to provide knowledge of auditing principles, procedures, and techniques in accordance with current legal requirements in India.

**Learning Outcomes:** After the completion of the course, the learners will be able to:

1. Analyze and interpret the procedure of auditing of various institutes;
2. To understand the contents of an auditor's report;
3. To know about the rights, responsibilities and liabilities of auditor;
4. To evaluate the importance of auditing in a company form of organization;

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1				✓							
CO 2		✓									
CO 3				✓							
CO 4						✓					

**B. Com. Sixth Semester**  
**COURSE CODE: DSCC COM 6.3**  
**CODE TYPE: Disciplinary Specific Core Course (DSCC)**  
**PAPER : III**

**MATERIALS MANAGEMENT**

**Course Outcomes**

**Objectives:** The course aims at understanding material control and Management.

**Learning Outcomes:** After the completion of the course, the learners will be able to:

1. To know about Material Management and control.
2. Enable to understand store management and supply control.
3. To understand Material Management linkage.
4. To know about inventory control.

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1				✓							
CO 2						✓					
CO 3	✓										
CO 4					✓						

**B. Com. (Computer) Sixth Semester**  
**COURSE CODE: DSCC COM 6.4**  
**CODE TYPE: Disciplinary Specific Core Course (DSCC)**  
**PAPER : III**  
**RELATIONAL DATABASE MANAGEMENT SYSTEM**

**Course Outcomes**

**Objectives:** The course aims at understanding Database Concepts, Architecture, various Users, Data Models and Data Management which helps them to interact various Databases.

**Learning Outcomes: After the completion of the course, the learners will be able to:**

1. Learn about Database Concepts, Architecture, various Users, Data Models and Data Management which helps them to interact various Databases.
2. Develop various Tables and Databases which helps them to develop new Software.
3. Practice various SQL commands which help them to generate new relationships among various Tables and Databases which are useful for Software Development.
4. Familiar about RDBMS Software like Oracle and SQL Server which are used as Backend for Software Development.
5. Develop new Databases for their Minor and Major Project Development which enhances their Data Storage, Data Accessibility and Data Management.

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1	✓										
CO 2								✓			
CO 3				✓							
CO 4				✓							
CO 5						✓					

**B. Com. Sixth Semester**  
**COURSE CODE: DSEC COM 6.1**  
**CODE TYPE: Disciplinary Specific Elective Course (DSEC)**  
**PAPER : IV**  
**INDUSTRIAL LAW**

**Course Outcomes**

**Objectives:** The course aims at better understanding of Industrial law and their implication in business organizations.

**Learning Outcomes: After the completion of the course, the learners will be able to:**

1. To understand the provisions of Factories Act 1948.
2. To know about Industrial Disputes Act 1947.
3. To know about Trade Union Act 1926 and Workmen's Compensation Act 1923.
4. To understand Payment of Wages Act 1936 and The Minimum Wages Act 1948.

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1				✓							
CO 2				✓							
CO 3			✓								
CO 4				✓							







**B. Com. Sixth Semester**  
**COURSE CODE: SEC COM 6.1**  
**CODE TYPE: Skill Enhancement Course (SEC)**  
**PAPER : VI**  
**ONLINE I.T.R. FILLING**

**Course Outcomes**

**Objectives:** To provide fundamentals of Income Tax concepts and Provisions, to understand file online ITR, TDS return deal with Income Tax matters with Confidence.

**Learning Outcomes:** After the completion of the course, the learners will be able to:

1. Define the procedure of direct tax assessment.
2. Able to file IT return on individual basis.
3. Able to compute total income and define tax compliances and structure online.
4. Able to understand amendments made from time to time in Finance Act.
5. Differentiate between direct and indirect tax assessment online.

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11
CO 1	✓										
CO 2		✓									
CO 3								✓			
CO 4						✓					
CO 5							✓				

# RAJEEV GANDHI GOVERNMENT POST GRADUATE COLLEGE AMBIKAPUR (C.G.)

## DEPARTMENT OF COMMERCE

### AUTOMOMIUS

#### Syllabus of M.Com. (C.B.C.S.)

Course Type	M.Com. First Semester		M.Com. Second Semester		M.Com. Third Semester		M.Com. Fourth Semester	
	Code	Course Name	Code	Course Name	Code	Course Name	Code	Course Name
CCC	MCM101	Managerial Economics	MCM201	Business Economics	MCM301	Management Concept	MCM401	Corporate Legal Framework
CCC	MCM102	Advanced Accounting	MCM202	Specialized Accounting	MCM302	Organisational Behaviour	MCM402	Marketing Research
CCC	MCM103	Management Accounting	MCM203	Accounting for Managerial Decision	MCM303	Advance Cost Accounting	MCM403	Investment Management
OSC	MCMS01	Social Outreach, Internship & Entrepreneurship	MCMS02	Research Methodology & Computer Application : Basics	LLM304	Intellectual Property Rights	MCMS04	Dissertation
ECC/CB	MCMA01	Constitutionalism & Indian Political System	MCMB01	Forest & Environment Laws	MCMC01	Tribal Studies	MCMD01	Consumer Behavior
ECC/CB	MCMA02	Advanced Business Statistics	MCMB02	Advanced Statistics	MCMC02	Strategic Management	MCMD02	Financial Institutions and markets
ECC/CB	MCMA03	Business Finance	MCMB03	Business Laws	MCMC03	International Marketing	MCMD03	Goods and Service Tax
ECC/CB	MCMA04	Marketing management	MCMB04	Marketing Strategy	MCMC04	Production Management	MCMD04	Industrial Laws
ECC/CB	MCMA05	Principles of Marketing	MCMB05	Advertising & Sales Management	MCMC05	Life Insurance	MCMD05	Bank Management
ECC/CB	----	-----	MCMB06	Personnel Management	MCMC06	Accounting Methods	MCMD06	Introduction to Information Technology

**M. Com. First Semester**  
**COURSE CODE : MCM101**  
**MANAGERIAL ECONOMICS**

**OBJECTIVE:** The objective of the course is to acquaint students with the basic principles of micro and macroeconomics for developing the understanding of theory of the firm, markets and the macro environment, which would help them in managerial decision making processes

**COURSE OUTCOMES:**

1. Understand the roles of managers in the firms.
2. Understand the internal and external decisions making ability of managers.
3. Analyze the demand and supply conditions and assess the position of a company.
4. Design competition strategies, including costing, pricing, product differentiation, and market environment according to the natures of products and the structures of the markets.
5. Analyze real-world business problems with a systematic theoretical framework.
6. Make optimal business decisions by integrating the concepts of economics, mathematics and statistics.

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1					✓	
CO 2						✓
CO 3						
CO 4	✓					
CO 5			✓			
CO 6		✓		✓		

**M. Com. First Semester**  
**COURSE CODE : MCM102**  
**ADVANCED ACCOUNTING**

**OBJECTIVE:** The objective of this course is to expose students to accounting issues and practices such as maintenance of company accounts and handling accounting adjustments.

**COURSE OUTCOMES:**

1. Demonstrate understanding of concepts underlying the accounting for course topics.
2. Analyse accounting problems and apply appropriate accounting procedures to course topics.
3. Use Codification to research issues related to course topics.
4. Use optimum format to organize and present information.
5. Communicate accounting information clearly, concisely and accurately.
6. Identify significant differences between Indian and international accounting standards for covered topics
7. Describe and explain the ethical and social responsibilities of accountants in ensuring the integrity of financial information
8. Apply knowledge of International accounting standards (IAS) and managerial accounting theories to business organizations, state and local

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1	✓			✓		
CO 2		✓	✓			
CO 3						
CO 4						✓
CO 5					✓	
CO 6						
CO 7						
CO 8						

**M. Com. First Semester**  
**COURSE CODE : MCM103**  
**MANAGEMENT ACCOUNTING**

**OBJECTIVE:** The objective of this course is to acquaint student with the accounting concepts, tools and techniques for managerial decisions.

**COURSE OUTCOMES:**

1. To enhance the abilities of learners to develop the concept of management accounting and its significance in the business.
2. To enhance the abilities of learners to analyze the financial statements.
3. To enable the learners to understand, develop and apply the techniques of management accounting in the financial decision making in the business corporate.
4. To make the students develop competence with their usage in managerial decision making and control.
5. To develop the analytical, technical and managerial skills of students in the various areas of Business Administration

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1	✓	✓				
CO 2						
CO 3						✓
CO 4		✓				
CO 5			✓			

**M. Com. First Semester**  
**COURSE CODE : MCMS01**  
**SOCIAL OUTREACH, INTERNSHIP & ENTREPRENEURSHIP**

**OBJECTIVE:**

1. Understands the concept of social outreach and practical experiences on the field.
2. To enhance entrepreneurial skill in students so as to make them self-employed.
3. To acquaint aspirants with real life working conditions as interns.

**COURSE OUTCOMES:**

1. Recognize that students understand civic responsibility.
2. Enhanced sense of what it means to be in community and act with integrity.
3. Greater understanding of community.
4. Ability to identify community needs.
5. Sustained interest for community involvement/contributions.
6. Greater awareness of diversity.
7. Enhanced tolerance of different perspectives.
8. Increased competence and comfort when interacting with diverse groups.

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1			✓			
CO 2		✓				
CO 3			✓			
CO 4				✓		
CO 5		✓				
CO 6				✓		
CO 7		✓				
CO 8			✓			

**M. Com. First Semester**  
**COURSE CODE : MCMA01**  
**CONSTITUTIONALISM AND INDIAN POLITICAL SYSTEM**

**OBJECTIVE**

1. Understands the concept of Constitutionalism.
2. Gets acquainted with various Indian Political System.
3. Becomes familiar with various Union Executive.
4. Gets conversant with Legislatures, Legislative Bills.
5. Achieves skills in various writings.

**COURSE OUTCOMES:**

1. Explain the concept of Constitution.
2. Define the concept of Constitution in its material and formal sense
3. Explain constitutional movements in historical progress.
4. Describe constitution making procedures.
5. Define the State from a legal viewpoint.

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1						✓
CO 2		✓				
CO 3				✓		
CO 4					✓	
CO 5					✓	



**M. Com. First Semester**  
**COURSE CODE : MCMA02**  
**ADVANCED BUSINESS STATISTICS**

**OBJECTIVE:** The objective of this paper is to equip students with some of the important statistical techniques for managerial decision making and to provide ground for learning advanced analytical tools used in research

**COURSE OUTCOMES:**

1. Conduct basic statistical analysis of data.
2. Describe and discuss the key terminology, concepts tools and techniques used in business statistical analysis
3. Critically evaluate the use of tools of analysis.
4. Understand and critically discuss the issues surrounding sampling and its significance.
5. Discuss critically the uses and limitations of statistical analysis.
6. Solve a range of problems using the techniques covered.

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1			✓			
CO 2						✓
CO 3		✓				
CO 4				✓		
CO 5		✓				
CO 6			✓			

**M. Com. First Semester  
COURSE CODE : MCMA03  
BUSINESS FINANCE**

**OBJECTIVE:** The objective of this course is to help to student understand and conceptual framework of business finance

**COURSE OUTCOMES:**

1. Explain the concept of fundamental financial concepts, especially time value of money.
2. Apply capital budgeting projects using traditional methods.
3. Analyze the main ways of raising capital and their respective advantages and disadvantages in different circumstances
4. Integrate the concept and apply the financial concepts to calculate ratios and do the capital budgeting
5. Provide an in-depth view of the process in financial management of the firm

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1	✓					
CO 2		✓				
CO 3					✓	
CO 4	✓					
CO 5			✓			

**M. Com. First Semester**  
**COURSE CODE : MCMA04**  
**MARKETING MANAGEMENT**

**OBJECTIVE:** The objective of this course is to facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraint.

**COURSE OUTCOMES:**

1. Critically evaluate the key analytical frameworks and tools used in marketing
2. Apply key marketing theories, frameworks and tools to solve Marketing problems
3. Utilize information of a firm's external and internal marketing environment to identify and priorities appropriate marketing strategies
4. Exercise critical judgment through engagement and reflection with existing marketing literature and new developments in the marketing environment
5. Critically evaluate the marketing function and the role it plays in achieving organizational success both in commercial and non-commercial settings
6. Evaluate and act upon the ethical and environmental concerns linked to marketing activities

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1						✓
CO 2		✓				
CO 3			✓			
CO 4				✓		
CO 5		✓				
CO 6					✓	

**M. Com. First Semester  
COURSE CODE : MCMA05  
PRINCIPLES OF MARKETING**

**OBJECTIVE:** The Objective of this course is to facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints.

**COURSE OUTCOMES:**

1. Explain what marketing is and how it's used
2. Identify the primary marketing activities of an organization
3. Determine market segments and target customers
4. Apply principles of ethics and social responsibility in marketing
5. Use marketing information and research to develop marketing strategies for organizations
6. Use information about consumer behavior to inform marketing strategy and tactics

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1			✓			
CO 2		✓				
CO 3				✓		
CO 4				✓		
CO 5		✓				
CO 6			✓			

**M. Com. Second Semester**  
**COURSE CODE : MCM201**  
**BUSINESS ECONOMICS**

**OBJECTIVE:**

This course develops managerial perspective to economic fundamentals as aids to decision making under given environmental constraints.

**COURSE OUTCOMES:**

1. Apply the concept of opportunity cost.
2. Employ marginal analysis for decision making.
3. Analyze operations of markets under varying competitive conditions.
4. Analyze causes and consequences of unemployment, inflation and economic growth.
5. Make optimal *business* decisions by integrating the concepts of economics, mathematics and statistics.

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1			✓			
CO 2		✓				
CO 3				✓		
CO 4						✓
CO 5	✓					

**M. Com. Second Semester  
COURSE CODE : MCM202  
SPECIALIZED ACCOUNTING**

**OBJECTIVE:**

The objective of this course -is to expose students to accounting issues and practices such as maintenance of company accounts and handling accounting adjustments.

**COURSE OUTCOMES:**

1. Demonstrate advanced knowledge and understanding in the functional area of accounting corresponding to the student's option.
2. Demonstrate the ability to provide solutions to accounting problems and completion of accounting assignments and projects that require analysis of the multiple functional areas of the accounting function.
3. Demonstrate and understanding of the roles and duties of the professional accountant corresponding with the student's selected option.
4. Demonstrate and understanding of the roles and duties of an accountant in accounting firms, businesses and other agencies.
5. Demonstrate and understanding of the professional standards, ethics and governmental policies relevant to the student's selected option.
6. Demonstrate knowledge of expectations for general professional ethics in accounting and ethical standards in the student's selected option.
7. Demonstrate and understanding of ethical and global considerations in solutions to accounting problems, assignments, cases, and projects.

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1	✓					
CO 2	✓					
CO 3			✓			
CO 4		✓				
CO 5					✓	
CO 6					✓	
CO 7				✓		

**M. Com. Second Semester**  
**COURSE CODE : MCM203**  
**ACCOUNTING FOR MANAGERIAL DECISIONS**

**OBJECTIVE:** The objective of this course is to acquaint student with the accounting concepts, tools and techniques for managerial decisions.

**LEARNING OBJECTIVES-**

1. Apply mathematical skills to solve problems with a variable of unknown value
2. Identify the Major Principles of Accounting
3. Describe the different types of business organizations and the financial statements they rely on.
4. Define managerial accounting, its key elements, and its role in a business
5. Predict fixed, mixed, and variable cost behaviors
6. Identify problems using cost variance analysis
7. Determine relevant revenues and costs for both short and long-term decision making.

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1		✓				
CO 2	✓					
CO 3			✓			
CO 4			✓			
CO 5			✓			
CO 6						✓
CO 7		✓				

## M. Com. Second Semester

COURSE CODE : MCMS02

### RESEARCH METHODOLOGY AND COMPUTER APPLICATION: BASICS

#### OBJECTIVE:

1. Understands the concept and place of research in concerned subject
2. Gets acquainted with various resources for research
3. Becomes familiar with various tools of research
4. Gets conversant with sampling techniques, methods of research and techniques of analysis of data
5. Achieves skills in various research writings

#### COURSE OUTCOMES:

1. Understand a general definition of research design.
2. To know why educational research is undertaken, and the audiences that profit from research studies.
3. Be able to identify the overall process of designing a research study from its inception to its report.
4. To be familiar with ethical issues in educational research, including those issues that arise in using quantitative and qualitative research.
5. Understand the primary characteristics of quantitative research and qualitative research.
6. Must be able to identify a research problem stated in a study.
7. Should be familiar with how to write a good introduction to an educational research study and the components that comprise such an introduction.
8. Students should be familiar with conducting a literature review for a scholarly educational study:
  - i. The steps in the overall process.
  - ii. The types of databases often searched.
  - iii. The criteria for evaluating the quality of a study.
  - iv. The ways of organizing the material found.

#### PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1		✓				
CO 2			✓			
CO 3			✓			
CO 4		✓				
CO 5				✓		
CO 6		✓				
CO 7						✓
CO 8			✓			



**M. Com. Second Semester**  
**COURSE CODE : MCMB01**  
**FOREST AND ENVIRONMENT LAWS**

**OBJECTIVES-** To preserve and protect the nature's gifts from pollution. Further, the objective of environmental law is to protect the man's fundamental rights of freedom, equality and adequate conditions of life in an environment of quality that permits a life of dignity and wellbeing.

**COURSE OUTCOMES:**

1. To explain the role of law, policy and institutions in the conservation and management of natural resources as well as pollution control
2. To introduce the laws and policies both at the national and international level relating to environment
3. To equip the students with the skills needed for interpreting laws and state policies.
4. Think, write, and speak effectively about the complexities and tradeoffs associated with responsible stewardship of forest resources.
5. Utilize quantitative and qualitative methods for resource analysis and problem solving.
6. Integrate knowledge of basic biology, physical sciences, forest and wildlife ecology, and social sciences into the stewardship of forest resources.
7. Apply knowledge of and techniques from forest measurement, geometrics, silviculture, forest economics, forest operations, forest byproducts, and forest policy to develop and evaluate alternatives for managing forest resources.
8. Choose and employ appropriate concepts, models, and effective techniques to produce and analyze forest resource plans, from woodlots to landscapes, which consider multiple competing objectives.

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1					✓	
CO 2			✓			
CO 3		✓				
CO 4						✓
CO 5		✓				
CO 6						✓
CO 7					✓	
CO 8		✓				

**M. Com. Second Semester  
COURSE CODE : MCMB02  
ADVANCED STATISTICS**

**OBJECTIVE:** The Objective of this course is to help student learn the application of statistical tools and techniques for decision making.

**COURSE OUTCOMES:**

1. Formulate complete, concise, and correct mathematical proofs.
2. Frame problems using multiple mathematical and statistical representations of relevant structures and relationships and solve using standard techniques.
3. Create quantitative models to solve real world problems in appropriate contexts.
4. Effectively use professional level technology and tools to support the study of statistics.
5. Communicate quantitative ideas both orally and in writing to a range of audiences.

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1		✓				
CO 2			✓			
CO 3		✓				
CO 4						✓
CO 5		✓				

**M. Com. Second Semester**  
**COURSE CODE : MCMB03**  
**BUSINESS LAWS**

**OBJECTIVE:** The Objective of this course is to provide knowledge of relevant provisions of various laws influencing business operations.

**COURSE OUTCOMES:**

1. Appreciate the relevance of business law to individuals and businesses and the role of law in an economic, political and social context.
2. Understand the fundamental legal principles of SEBI Act 1992 and its role in security market.
3. Understand the role of MRTP Act 1969 and functions of MRTP commission.
4. Understand the fundamentals of Consumer Protection Act 1986 and its provisions.
5. Acquire fundamental knowledge about FEMA.
6. To know about the brief outlay of WTO, TRIPS, TRIMS and GATT.

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1					?	
CO 2	✓					
CO 3			✓			
CO 4				✓		
CO 5			✓			
CO 6				✓		

**M. Com. Second Semester**  
**COURSE CODE : MCMB04**  
**MARKETING STRATEGY**

**OBJECTIVE:** The objective of the course is to help students understand and basic concept of marketing strategy

**COURSE OUTCOMES:**

1. Critically evaluate the key analytical frameworks and tools used in marketing.
2. Apply key marketing theories, frameworks and tools to solve Marketing problems.
3. Utilize information of a firm's external and internal marketing environment to identify and priorities appropriate marketing strategies.

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1			✓			
CO 2		✓				
CO 3						✓

**M. Com. Second Semester**  
**COURSE CODE : MCMB05**  
**ADVERTISING AND SALES MANAGEMENT**

**OBJECTIVE:** Enable to enhance the knowledge of advertising and sales management and help students to develop conceptual frame work.

**COURSE OUTCOMES:**

1. Describe different types of advertisement.
2. Identify key players in advertising industry.
3. Discuss the ethics in advertisement.
4. Identify and make decisions regarding the most feasible advertising appeal and media mix.
5. Conduct pre-testing, post testing and concurrent testing of ads to determine their effectiveness.
6. Identify the dealer oriented promotion techniques, customer oriented promotion techniques and the salesmen oriented promotion techniques.
7. Describe different types of sales persons
8. Explain the steps involved in sales force management.

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1			✓			
CO 2		✓				
CO 3					✓	
CO 4		✓				
CO 5				✓		
CO 6			✓			
CO 7						✓
CO 8		✓				

**M. Com. Second Semester**  
**COURSE CODE : MCMB06**  
**PERSONNEL MANAGEMENT**

**OBJECTIVE :** The course exposes the students to the basic concepts and tools used in personnel management.

**LEARNING OUTCOME –**

1. Understand the meaning of personnel management and its relation with behavioral science.
2. To know the policies, function and organization of personnel management.
3. Enable to know manpower planning and development techniques.
4. Evaluation of performance appraisal, incentives and rewards.
5. To know about benefits and provisions available to employees.

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1			✓			
CO 2		✓				
CO 3			✓			
CO 4					✓	
CO 5					✓	

**M. Com. Third Semester  
COURSE CODE : MCM301  
MANAGEMENT CONCEPT**

**OBJECTIVE :**The objective of this course is to acquaint students with the management concept

**COURSE OUTCOMES:**

1. Describe the influence of historical forces on the current practice of management.
2. Identify and evaluate social responsibility and ethical issues involved in business situations and logically articulate own position on such issues.
3. Explain how organizations adapt to an uncertain environment and identify techniques managers use to influence and control the internal environment.
4. Describe the process of management's four functions: planning, organizing, leading, and controlling.
5. Identify and properly use vocabularies within the field of management to articulate one's own position on a specific management issue and communicate effectively with varied audiences.
6. Evaluate leadership styles to anticipate the consequences of each leadership style.

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1			✓			
CO 2					✓	
CO 3					✓	
CO 4			✓			
CO 5		✓				
CO 6						✓

**M. Com. Third Semester  
COURSE CODE : MCM302  
ORGANIZATIONAL BEHAVIOUR**

**OBJECTIVE :**the Objective of this course is to help student understand and conceptual framework of management and organizational behavior.

**COURSE OUTCOMES:**

1. Demonstrate the applicability of the concept of organizational behavior to understand the behavior of people in the organization.
2. Demonstrate the applicability of analyzing the complexities associated with management of individual behavior in the organization.
3. Analyze the complexities associated with management of the group behavior in the organization.
4. Demonstrate how the organizational behavior can integrate in understanding the motivation behind behavior of people in the organization.
5. To provide the students to analyze specific strategic human resources demands for future action.

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1		✓				
CO 2			✓			
CO 3		✓				
CO 4						✓
CO 5			✓			



**M. Com. Third Semester**  
**COURSE CODE : MCM303**  
**ADVANCED COST ACCOUNTING**

**OBJECTIVE :** This course exposes the students to the basic concepts and the tools used in cost accounting.

**COURSE OUTCOMES:**

1. Explains cost accounting systems.
2. Explains the purposes of cost accounting.
3. Defines the concepts of cost, expense, loss and revenue.
4. Explains the relationships between cost and financial accounting.
5. Prepare production cost statement and cost of goods sold statement.
6. Explains main manufacturing cost elements.

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1	✓					
CO 2	✓					
CO 3			✓			
CO 4	✓					
CO 5			✓			
CO 6		✓				

**M. Com. Third Semester**  
**COURSE CODE : LLM304**  
**INTELLECTUAL PROPERTY RIGHTS**

**OBJECTIVE :** To understand the basics of intellectual properties especially in context to patent, copyright, trademark, design and geographical indication.

**COURSE OUTCOMES:**

1. The concept and development of all forms of I.P.R.
2. Distinguish and explain various forms of I.P.R
3. Identify criteria's to fit one's own intellectual work in particular forms of I.P.R
4. Apply statutory provisions to protect particular forms of I.P.R
5. Apply the concept and forms of I.P.R in research field.

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1			✓			
CO 2					✓	
CO 3		✓				
CO 4			✓			
CO 5		✓				

**M. Com. Third Semester**  
**COURSE CODE : MCM C01**  
**TRIBAL STUDIES**

**OBJECTIVE:** To understand fairs and festivals of different tribes of the state to unfold the rich and diverse cultural heritage of the indigenous people of the state and to promote brotherhood and cultural interaction. To organize State and National Level Seminar on Tribal life, culture and language.

**COURSE OUTCOMES:**

1. The aim of this program is to give basic knowledge of tribes and their situation in India.
2. It will help learners to understand the tribal way of life in India including their culture, tradition as well as changes in their life.
3. The program hopes to provide employment to learners in the tribal development departments, in NGOs or other institutions engaged in tribal welfare activities.
4. Understand the tribal culture, life and their situation in India
5. Know about the Tribal development in India from Pre-independence to Present-day
6. Develop zeal to work for tribal people and their development in different departments of Government and non-governmental organizations.

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1			✓			
CO 2						✓
CO 3				✓		
CO 4			✓			
CO 5			✓			
CO 6				✓		

**M. Com. Third Semester  
COURSE CODE : MCM C02  
STRATEGIC MANAGEMENT**

**OBJECTIVE:** The objective of this course is to help students learn the application of strategic management.

**COURSE OUTCOMES:**

1. To expose students to various perspectives and concepts in the field of Strategic Management
2. The course would enable the students to understand the principles of strategy formulation, implementation and control in organizations.
3. To help students develop skills for applying these concepts to the solution of business problems
4. To help students master the analytical tools of strategic management

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1			✓			
CO 2		✓				
CO 3						✓
CO 4			✓			

**M. Com. Third Semester**  
**COURSE CODE : MCMC03**  
**INTERNATIONAL MARKETING**

**OBJECTIVE:** The course intends to familiarise the students with the concept and issues of international Marketing and enable them to be able to analyse the foreign market environment and develop international marketing strategies for a business firm.

**COURSE OUTCOMES:**

1. Develop an understanding of and an appreciation for basic international marketing concepts, theories, principles, and terminology.
2. Be able to demonstrate an awareness and knowledge of the impact of environmental factors (cultural, economic, institutional, legal and political) on international marketing activities.
3. Be capable of identifying international customers through conducting marketing research and developing cross-border segmentation and positioning strategies.
4. Be capable of developing a global marketing strategy by applying the basic concepts of product, pricing, promotion, and channels of distribution in international settings.
5. Be able to apply an integrated understanding of the course material by conducting an analysis of international marketing issues in relevant case studies and current events identifying factors that contribute to the challenges faced by marketers internationally, and developing corresponding solution options based on multiple perspectives.

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1			✓			
CO 2		✓				
CO 3						✓
CO 4			✓			
CO 5					✓	

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**M. Com. Third Semester**  
**COURSE CODE : MCMC04**  
**PRODUCTION MANAGEMENT**

**OBJECTIVE:** The objective of this course is to acquaint with the production management.

**COURSE OUTCOMES:**

1. Identify the elements of operations management and various transformation processes to enhance productivity and competitiveness.
2. Analyze and evaluate various facility alternatives and their capacity decisions, develop a balanced line of production & scheduling and sequencing techniques in operation environments
3. Develop aggregate capacity plans and MPS in operation environments.
4. Plan and implement suitable materials handling principles and practices in the operations.
5. Plan and implement suitable quality control measures in Quality Circles to TQM.

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1			✓			
CO 2		✓				
CO 3						✓
CO 4					✓	
CO 5		✓				

**M. Com. Third Semester**  
**COURSE CODE : MCMC05**  
**LIFE INSURANCE**

**OBJECTIVE:** To acquaint the student about the changing scenario in Life & Health Insurance.

**COURSE OUTCOMES:**

1. Explain various types of risks
2. Explain nature and principles of Insurance
3. Describe the features of Life Insurance
4. Describe the features of General Insurance
5. Explain the regulatory framework of Insurance in India

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1			✓			
CO 2					✓	
CO 3	✓					
CO 4			✓			
CO 5					✓	

**M. Com. Third Semester  
COURSE CODE : MCMC06  
ACCOUNTING METHODS**

**OBJECTIVE:** The objective of this course is to expose students to accounting issues and practice.

**COURSE OUTCOMES:**

1. Demonstrate accounting standards in India and preparation of Accounts from Incomplete Records.
2. To understand about Branch Accounts, Independent and Foreign Branch.
3. Analyze Lease Accounts and Social Accounting.
4. Demonstrate about Accounting for Price level Changes. Human Resource Accounting.
5. Understand Government Accounting, Insolvency Accounts. (Individual and firm).

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1	✓					
CO 2			✓			
CO 3	✓					
CO 4						✓
CO 5			✓			



**M. Com. Fourth Semester**  
**COURSE CODE : MCM401**  
**CORPORATE LEGAL FRAMEWORK**

**OBJECTIVE:** The objective of this course is to acquaint students with legal concepts related to the corporate sector.

**COURSE OUTCOMES:**

1. To provide an overview of important laws that have a bearing on the conduct of business in India
2. To examine the various legal forms that a business entity can take and the relative advantages and disadvantages of each of these forms
3. To understand Meetings and resolutions, Company management, Managerial Remuneration, Winding up and dissolution of companies.
4. Remember the fundamental aspects of Negotiable Instruments Act
5. Knowledge of the fundamental aspects of Companies Act.
6. Understand about Monopolies and Restrictive Trade Practices Act, 1969.
7. To know about Legal Environment for Security Markets: SEBI Act. 1992.

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1					✓	
CO 2		✓				
CO 3	✓					
CO 4					✓	
CO 5			✓			
CO 6					✓	
CO 7					✓	

**M. Com. Fourth Semester**  
**COURSE CODE : MCM402**  
**MARKETING RESEARCH**

**OBJECTIVE:** The objective of this course acquaint students with the marketing research concept, tools & techniques for marketing research

**COURSE OUTCOMES:**

1. understand the process of marketing research and its different processes.
2. identify sources of information understand different research methods.
3. apply selected research methods.
4. analyze and interpret both qualitative and quantitative data.
5. conduct and analyze a focus group discussion.
6. Build a simple questionnaire from a web-based survey administration site.

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1			✓			
CO 2		✓				
CO 3						✓
CO 4			✓			
CO 5			✓			
CO 6		✓				

**M. Com. Fourth Semester**  
**COURSE CODE : MCM403**  
**INVESTMENT MANGEMENT**

**OBJECTIVE:** The objective of this course is to expose students to investment, management techniques and concepts

**COURSE OUTCOMES:**

1. Discuss core client groups of the investment management industry
2. Describe the investment management process
3. Detail relevant asset classes for investment
4. Define types of securities.
5. Confidently communicate the definition of technical words and phrases found within the investment management industry

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1			✓			
CO 2		✓				
CO 3						✓
CO 4			✓			
CO 5					✓	

**M. Com. Fourth Semester  
COURSE CODE : MCMD01  
CONSUMER BEHAVIOUR**

**OBJECTIVE:** Knowledge of consumer behaviour is a prerequisite for developing effective marketing strategy. The purpose of the course is to provide an in-depth understanding of the consumer and industrial buying processes and their determinants as relevant for marketing decision making

**COURSE OUTCOMES:**

1. Demonstrate how knowledge of consumer behavior can be applied to marketing
2. Identify and explain factors which influence consumer behavior.
3. Relate internal dynamics such as personality, perception, learning motivation and attitude to the choices consumers make.
4. Use appropriate research approaches including sampling, data collection and questionnaire design for specific marketing situations.
5. In a team, work effectively to prepare a research report on consumer behavior issues within a specific context.

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1			✓			
CO 2		✓				
CO 3			✓			
CO 4						✓
CO 5			✓			

**M. Com. Fourth Semester**  
**COURSE CODE : MCMD02**  
**FINANCIAL INSTITUTIONS AND MARKETS**

**OBJECTIVE:** The objective of this course exposes knowledge of Financial Institutions & Market.

**COURSE OUTCOMES:**

1. Apply concepts relevant to financial markets and financial institutions, such as the flow of funds, levels of interest rates and interest rate differentials, to current events or topical issues.
2. Determine and analyze the appropriate measures of risk and return for various financial instruments. Understand the mechanics and regulation of financial securities exchanges and determine how the value of stocks, bonds, and securities are calculated.
3. Identify and evaluate the role symmetric versus asymmetric information plays in the structure and operation of the financial system information.
4. Evaluate empirical evidence of market performance, and contrast it with theories of market performance.
5. Research and analyze specific problems or issues related to financial markets and institutions.
6. Explore the international integration of international financial markets and analyze the implications for financial managers.

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1	✓					
CO 2		✓				
CO 3			✓			
CO 4		✓				
CO 5						✓
CO 6			✓			

**M. Com. Fourth Semester  
COURSE CODE : MAMD03  
GOODS AND SERVICE TAX**

**OBJECTIVE:** The objective of this course provides knowledge of relevant provisions of Goods and Service Tax.

**COURSE OUTCOMES:**

1. Explain concept, need, and utility of indirect taxes.
2. Understand and analyze the taxable event, i.e., supply under GST.
3. Describe the provisions relating to levy of GST.
4. Identify exemptions for different types of goods and services.
5. Examine implications of input tax credit.
6. Explain the various procedures under GST.
7. Analyze provisions regarding penalties and interest.
8. Understand administration of GST.

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1			✓			
CO 2		✓				
CO 3			✓			
CO 4						✓
CO 5					✓	
CO 6		✓				
CO 7					✓	
CO 8			✓			

**M. Com. Fourth Semester**  
**COURSE CODE : MCMD04**  
**INDUSTRIAL LAWS**

**OBJECTIVE:** The course is designed to provide an understanding of certain industrial legislations in the context of the Indian Socio – economic conditions.

**COURSE OUTCOMES:**

1. Students should able to elaborate the concept of Industrial Relations.
2. The students should able to illustrate the role of trade union in the industrial setup.
3. Students should able to outline the important causes & impact of industrial disputes.
4. Students should able to elaborate Industrial Dispute settlement procedures.
5. Student should be able to summarize the important provisions of Wage Legislations, in reference to Payment of Wages Act 1936, Minimum Wages Act 1948 & Payment of Bonus Act 1965
6. Student should able to summarize the important provisions of Social Security Legislations, in reference to Employees State Insurance Act 1948, Employees Provident Fund Act 1952 and Payment of Gratuity Act 1972.

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1			✓			
CO 2		✓				
CO 3						✓
CO 4			✓			
CO 5					✓	
CO 6					✓	

**M. Com. Fourth Semester**  
**COURSE CODE : MCMD05**  
**BANK MANAGEMENT**

**OBJECTIVE:** The objective of this course is to help to students understand and conceptual framework of bank management.

**COURSE OUTCOMES:**

1. Understand the peculiarities of valuing a bank, factors shaping the banking industry (e.g., regulation), and how this bears on value-based bank management
2. Apply key concepts of value-based bank management like deposit and loan pricing
3. Understand key concepts of risk management in banking
4. Acquire knowledge on Indian Banking system and Banking Regulation Acts.
5. Involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.
6. Develop skills to take up career opportunities ranging from roles in Finance and Accounting, Banking Industry, Corporate Sector etc.

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1			✓			
CO 2	✓					
CO 3						✓
CO 4					✓	
CO 5			✓			
CO 6						✓



**M. Com. Fourth Semester**  
**COURSE CODE : MCMD06**  
**INTRODUCTION TO INFORMATION TECHNOLOGY**

**OBJECTIVE:** This course exposes the students to the basic concept and tools in Information Technology

**COURSE OUTCOMES:**

1. Know about Meaning, Definition and Types of Information System, Computer net works
2. Identify, design, and analyze Internet business , its Definition , Online Business and E. Business Categories
3. Understand Paying in the net: The Payment Business - Post-paid System.
4. Review literature and indulge in research using research based knowledge and methods to design new experiments, analyze, and interpret data to draw valid conclusions.
5. Select and apply current techniques, skills, and tools necessary for computing practice and integrate IT-based solutions into the user environment effectively.
6. Apply contextual knowledge about data base approach, its objectives and data base languages - Ethics of using Databases.
7. Analyze Multimedia and Knowledge storage Capacity

**PROGRAMME OUTCOME & COURSE OUTCOME MAPPING**

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1			✓			
CO 2						✓
CO 3	✓					
CO 4			✓			
CO 5		✓				
CO 6			✓			
CO 7						✓