# GOVT. DIGVIJAY P.G. COLLEGE RAJNANGAON C.G. 

## Program outcomes, program specific outcomes and course outcomes

## Department of Commerce

## Bachelor of Commerce (B. Com), Master of Commerce (M. Com)

2022-23
\(\left.\left.\left.$$
\begin{array}{|c|l|}\hline \text { Department of Commerce } & \begin{array}{l}\text { Program outcome and Program Specific } \\
\text { outcome }\end{array} \\
\hline \text { Program Outcomes } & \begin{array}{l}\text { P.O.- 1. This program could provide Industries, } \\
\text { Banking Sectors, Insurance Companies, Financing } \\
\text { companies, Transport Agencies, Ware housing } \\
\text { etc., well trained professionals to meet the } \\
\text { requirements. }\end{array} \\
\text { P.O.- 2. After completing graduation, students can } \\
\text { get skills regarding various aspects like Marketing } \\
\text { Manager, Selling Manager, over all administration } \\
\text { abilities of the Company. }\end{array}
$$ \right\rvert\, $$
\begin{array}{l}\text { P.O.- 3. Capability of the students to make } \\
\text { decisions at personal \& professional level will } \\
\text { increase after completion of this course. }\end{array}
$$\right\} $$
\begin{array}{l}\text { P.O.- 4. Students can independently start up their } \\
\text { own business. } \\
\text { Program Outcomes }\end{array}
$$ \begin{array}{l}P.- 5. Students can get thorough knowledge <br>
of finance and commerce. <br>

P.O.- 6. The knowledge of different\end{array}\right\}\)| specializations in accounting, costing, banking and |
| :--- |
| finance with the practical exposure helps the |
| students to stand inorganization. |


| Program Specific Outcome | P.S.O.- 4 The students will acquire the knowledge, <br> skill in different areas of communication, decision <br> making, innovations and problem solving in day- <br> to-day business activities. <br> P.S.O.- 5 Students will gain thorough <br> systematic and subject skills within various <br> disciplines of finance, auditing and taxation, <br> accounting, management, <br> communication, computer. |
| :---: | :--- |
| Program Specific Outcome | P.S.O.- 6 Students can also get the practical <br> skills to work as accountant, audit assistant, tax <br> consultant, and computer operator. As well <br> as other financial supporting services. |
| P.S.O.- 7 Students will learn relevant <br> Advanced accounting career skills, applying <br> both quantitative and qualitative knowledge to <br> their future careers in business. |  |
| P.S.O.- 8. Students will be able to do their |  |
| higher education and can make research |  |
| in the field of finance and commerce. |  |

## B. Com -I Sem

## Course Outcome

## Financial Accounting

1.To enable the students to learn principles and concepts of Accountancy.
2.Students are enabled with the Knowledge in the practical applications of accounting.
3.To enable the students to learn the basic concepts of Partnership Accounting, and allied aspects of accounting.
4.He student will get thorough knowledge on the accounting practice prevailing in partnership firms and other allied aspects.
5.To find out the technical expertise in maintaining the books of accounts.
6.To encourage the students about maintaining the books of accounts for further reference.

| B. Com -I Sem | 1. The student will well verse in basic <br> provi- sions regarding legal frame work <br> governing the business world. |
| :---: | :--- |
| Course Outcomes | 2. To know the students with the basic <br> con- cepts, terms \& provisions of <br> Mercantile and Business Laws. <br> 3. To develop the awareness among the stu- <br> dents regarding these laws affecting trade <br> busi- ness, and commerce. |

$\left.\begin{array}{|c|l|}\hline \text { B. Com -I Sem } & \begin{array}{l}\text { 1.To make the students aware about the } \\ \text { business communication. }\end{array} \\ \text { Course Outcomes } & \begin{array}{l}\text { 2. To understand the process and importance } \\ \text { of communication. } \\ \text { Business Communication } \\ \text { 3. To develop awareness regarding new } \\ \text { trends in business communication, various } \\ \text { media of communication and } \\ \text { communication devices. }\end{array} \\ \text { 4. To extend business communication } \\ \text { skills through the application and } \\ \text { exercises }\end{array}\right]$.

| B. Com -I Sem | 1.To make the students aware about the <br> Busi- ness and Business Environment. <br> Course Outcomes <br> Business Environment <br> and its environment. <br> 3.To enable students to understand <br> business and society. <br> 4.To enable students to discuss the <br> contempo- rary issues in business. <br> 5.To enable students to examine and <br> evaluate business in International <br> Environment. |
| :---: | :--- |


| B. Com -I Sem | 1. To furnish awareness about <br> environmental problems among people. <br> 2. Impart basic knowledge about <br> the environment and its allied <br> problems. <br> Environmental Studies |
| :---: | :--- |
| 3. Developing an attitude of concern for <br> the environment. <br> 4. Acquiring skills to help the <br> concerned individuals in identifying <br> and solving environmental problems. |  |


| B. Com -II Sem | 1. Students will be able to define basic terms <br> in the areas of business calculus and <br> financial mathematics. |
| :---: | :--- |
| Course Outcomes |  |
| 2. students will learn basic methods of busi- |  |
| ness calculus, types and methods of interest |  |
| ac- count and their basic applications in |  |
| practice. |  |


| B. Com -II Sem | 1. To impart students with the knowledge of <br> fundamentals of Company Law and <br> provisions of the Companies Act of 2013. |
| :---: | :--- |
| Course Outcomes | 2. To apprise the students of new concepts <br> involving in company law regime. |
| Corporate law | 3. To acquaint the students with the duties and <br> responsibilities of Key Managerial <br> Personnel. |


| B. Com -II Sem | 5.To make the students aware about the <br> busi- ness communication. |
| :---: | :--- |
| Course Outcomes | 6. To understand the process and importance <br> of communication. <br> Business Communication <br> 7. To develop awareness regarding new <br> trends in business communication, various <br> media of communication and <br> communication devices. |
|  | 8. To extend business communication <br> skills through the application and <br> exercises |


| B. Com -II Sem | 1. To make the students aware about the Busi- <br> ness and Business Environment. <br> Course Outcomes <br> Business Environment <br> its environment. <br> 3.To enable students to understand business <br> and society. <br> 4.To enable students to discuss the contempo- <br> rary issues in business. <br> 5.To enable students to examine and evaluate <br> business in International Environment. |
| :---: | :--- |

$\left.\begin{array}{|c|l|}\hline \text { B. Com -II } & \begin{array}{l}\text { 1.This course aims to enlighten the students } \\ \text { on the accounting procedures followed by } \\ \text { the Companies. }\end{array} \\ \text { Course Outcomes } & \begin{array}{l}\text { 2. Student's skills about accounting } \\ \text { standards will be developed. }\end{array} \\ \text { 3. To make aware the students about } \\ \text { the valuation of shares. } \\ \text { 4. To impart knowledge about holding } \\ \text { company accounts, amalgamation, } \\ \text { absorption and reconstruction of company. }\end{array}\right]$.

| B. Com -II | 1. To impart students with the knowledge of <br> fundamentals of Company Law and <br> provisions of the Companies Act of 2013. |
| :---: | :--- |
| Course Outcomes | 2. To apprise the students of new <br> concepts involving in company law <br> regime. |
| Cost Accounting | 3. To acquaint the students with the duties <br> and responsibilities of Key Managerial <br> Personnel. |

## B. Com -II <br> Course Outcomes <br> Cost Accounting

## B. Com -II

## Course Outcomes

## Principles of Management

1.To understand Basic Cost concepts, Elements of cost and cost sheet.
2. Providing knowledge about difference between financial accounting and cost accounting. ascertainment of Material and Labour Cost.
3. Student's Capability to apply theoretical knowledge in practical situation will be increased.

| B. Com -II | 1.Upon completion of the course, students <br> will be able to have clear understanding of <br> managerial functions like planning, and <br> have same basic knowledge on <br> international aspect of management. |
| :---: | :--- |
| Course Outcomes | 2.To understand the planning process in <br> the organization. |
| 3.To understand the concept of organization. |  |
| 4. Demonstrate the ability to directing, |  |
| leadership and communicate effectively. |  |
| 5. To analysis isolate issues and formulate |  |
| best control methods. |  |


| B. Com -II | 1.Describe and discuss the key terminology, concepts tools and techniques used in business statistical analysis. |
| :---: | :---: |
| Course Outcomes | 2. Critically evaluate the underlying assumptions of analysis tools. |
| Business statistics | 3. Understand and critically discuss the issues surrounding sampling and significance. |
|  | 4. Discuss critically the uses and limitations of statistical analysis. |
|  | 5. Solve a range of problems using the techniques covered. |
|  | 6. Conduct basic statistical analysis of data. |
|  |  |
| B. Com -II <br> Course Outcomes | 1. To develop entrepreneurial awareness among students. |
|  | 2. To motivate students to make their mind set for thinking entrepreneurship as career. |
| Fundamentals of | 3. To familiar the students with the |
| Entrepreneurship | fundamentals of banking and thorough knowledge of banking operations. |
| Fundamentals of |  |
| Entrepreneurship |  |

## B. Com -III <br> Course Outcomes

## Income Tax

1.The student will be versed in the fundamental concepts of different aspects of income tax.
2.The students can understand Income Tax system properly, and can get the knowledge of different tax provisions.
3.To give knowledge about Submission of Income Tax Return, Advance Tax, and Tax deducted at Source, Tax Collection
Authorities under the Income Tax Act, 1961.

| B. Com -III | Upon completion of this course, the students will <br> be able to: <br> Course Outcomes <br> 1.Distinguish the earlier indirect tax system <br> and present indirect tax system <br> 2.Analyse the benefits of GST and Explain <br> the structure of GST <br> 3.Explain the provisions of levy and collection of tax <br> GST |
| :---: | :--- |
| 4.Students should be able to understand |  |
| various terms related to Goods and Service tax |  |
| (GST). |  |
| 5.Students should be able to understand the |  |
| difference between forward charge and reverse |  |
| charge mechanism and also to understand the |  |
| difference between composite and mixed |  |
| supply. |  |
| 6.Students will be able to determine the |  |
| time, place and value of supply. |  |


| B. Com -III | 1. Explain the application of <br> management accounting and the various <br> tools used. <br> Course Outcomes <br> Management Accounting <br> Management Accounting |
| :---: | :--- |
| 2. Make inter-firm and inter-period comparison, |  |
| of financial statements. |  |
| 3. Analyse the financial statement using various |  |
| ratios and prepare different budgets for the |  |
| business. |  |
| 4. Prepare Fund Flow Statement and Cash |  |
| Flow Statement. |  |


| B. Com -III | 1. Students will be versed in the fundamental <br> concepts of Auditing and different aspects of <br> tax. <br> Course Outcomes <br> Auditing <br> Auditing |
| :---: | :--- |
| 2. Students can understand Income Tax system |  |
| properly, and can get the knowledge of |  |
| different tax provisions. |  |
| 3.To give knowledge about preparation of Audit |  |
| report, Submission of Income Tax Return, |  |
| Advance Tax, and Tax deducted at Source, Tax |  |
| Collection Authorities under the Income Tax |  |
| Act, 1961. |  |

## B. Com -III

## Course Outcomes

## Financial Market Operation Financial Market Operation

1.Describe the different components of a financial system and their role.
2.Explain the recent developments in the Indian financial system.
3. Describe the instruments, participants and operation of the money market.
4. Describe the methods of issuing shares and role of intermediaries in the primary market .
5. Describe the trading mechanism in the stock market .
6. List the various speculators and describe the speculative activities.
7. Describe various types of derivatives.
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\begin{array}{|c|l|}\hline \text { B. Com -III } & \begin{array}{l}\text { 1. To understand how organizations identify } \\
\text { customers and their wants/needs. }\end{array} \\
\begin{array}{c}\text { Course Outcomes } \\
\text { Principles of Marketing }\end{array} \\
\text { 2rinciples of Marketing } \\
\text { based upon the combination of product, } \\
\text { price, promotion, and distribution elements. } \\
\text { In this course, Student will study } \\
\text { consumer and industrial markets and } \\
\text { understand the value of the marketing mix in } \\
\text { the marketing planning process. }\end{array}
$$\right\} $$
\begin{array}{l}\text { 3. To understand marketing is carried out by } \\
\text { an organization to meet the requirements of } \\
\text { domestic and international buyers, both } \\
\text { households and businesses, within the bounds } \\
\text { of ethics and the legal environment. }\end{array}
$$\right\} \begin{array}{l}4. To apply key frameworks and methods, <br>
and develop analytical skills to solve <br>
marketing problems. <br>
5. To provide you with a firm foundation in <br>

marketing theory and marketing lexicon.\end{array}\right\}\)| 6. Another course objective is to relate the |
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| impact of marketing and its integration with |
| your own major or field of interest. |

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\begin{array}{|c|l|}\hline & \begin{array}{l}\text { Upon successful completion, students will } \\
\text { have the knowledge and skills to: } \\
\text { 1. Classify strategies for entering export } \\
\text { markets from extant knowledge and research. } \\
\text { 2. Apply core theoretical concepts in } \\
\text { international marketing to find practical } \\
\text { solutions to constraints of small businesses. } \\
\text { Course Outcomes }\end{array} \\
\text { 3. Differentiate the merits of varied solutions } \\
\text { International Marketing } \\
\text { international Marketing profession of marketing and business } \\
\text { development. } \\
\text { 4. Synthesise feedback obtained from real } \\
\text { world critique and evidence gathered from } \\
\text { different sources to address problems related to } \\
\text { international marketing. }\end{array}
$$\right\} \begin{array}{l}5. Propose revised strategies and marketing <br>
communications to enter diverse international <br>
markets. <br>
6. Improve professional experience through an <br>
evidence-based approach to decision making in <br>

the domain of international marketing.\end{array}\right\}\)| 7. Reflect on the significance of |
| :--- |
| international marketing in the future |
| direction of global business developments |

## Foundation Course

(Hindi)
B. Com Part - I, II \& III
B. Com Part - I, II \& III

To understand the basic concept and subject of Hindi \& its origin.

Evaluating the concept of Hindi from past to present and making the society more closely through literature.

Students can work anywhere in India, as they know Hindi - Our National Language.

In many other countries also, Hindi is used as an Official Language as well as second language. So, they can easily be employed easily in those countries also.

As they are practicing translation from Hindi to English and English to Hindi and some other languages as well, they can become translators in many Central Govt Offices.

| Foundation Course | Having good command over particular language <br> one can present himself in better way. <br> (Hindi) <br> Learning Hindi in non-Hindi region definitely <br> one can achieve anything. |
| :---: | :--- |

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\begin{array}{|r|l|}\hline \text { Foundation Course } & \begin{array}{l}\text { 1.To offer relevant and practically helpful } \\
\text { pieces of prose and poetry to students so that } \\
\text { they not only get to know the beauty and } \\
\text { communicative } \\
\text { power of English but also its } \\
\text { practical application. } \\
\text { B. To expose students to a variety of topics }\end{array}
$$ <br>
B. Com Part-I, II \& III <br>
that dominates the contemporary socio- <br>
economic and cultural life. <br>
3.To develop oral and written communication <br>
skills of the students so that their employability <br>
enhances. <br>

4.To develop overall linguistic competence\end{array}\right\}\)| and communicative skills of students. |
| :--- |
| 5.To expose students to a good blend of |
| old and new literary extracts having |
| various |
| themes that are entertaining and informative so |
| that they realize the beauty ad communicative |
| power of English. |


| Environmental Studies | 1. To furnish awareness about <br> environmental problems among people. <br> 2. Impart basic knowledge about the <br> environment and its allied problems. <br> 3. Developing an attitude of concern for the <br> environment. <br> 4. Acquiring skills to help the <br> concerned individuals in identifying and <br> solving environmental problems. |
| :--- | :--- |

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\begin{array}{|c|l|}\hline \text { Department of Commerce } & \begin{array}{l}\text { Program outcome and Program } \\
\text { Specific outcome }\end{array} \\
\hline \text { Program Outcomes } & \begin{array}{l}\text { P.O.-1. To provide a systematic and rigorous } \\
\text { learning and exposure to Banking and Finance } \\
\text { related disciplines. } \\
\text { P.O.-2. To train the student to develop } \\
\text { conceptual, applied and research skills as well } \\
\text { as competencies required for effective problem } \\
\text { solving and right decision making in routine } \\
\text { and special activities relevant to financial } \\
\text { management and Banking Transactions of a } \\
\text { business. } \\
\text { Program Outcomes }\end{array} \\
\text { P.O.-3. To acquaint a student with } \\
\text { conventional as well as contemporary areas in } \\
\text { the discipline of Commerce. } \\
\text { P.O.-4. To enable a student well versed in }\end{array}
$$\right\} \begin{array}{l}national as well as international trends. <br>

P.O.-5. To facilitate the students for conducting\end{array}\right\}\) business, accounting and auditing practices, | role of regulatory bodies in corporate and |
| :--- |
| financial sectors nature of various financial |
| instruments. |
| P.O.-6. To provide in-depth understanding of |
| all core areas specifically Advanced |
| Accounting, International Accounting, |
| Management, Security Market Operations and |
| Business Environment, Research Methodology |
| and Tax planning. |


| Program Specific Outcome | P.S.O.-2. The students can work in different domains like Accounting, Taxation, HRM, Banking and Administration. <br> P.S.O.-3. Ability to start their own business. <br> P.S.O.-4. Ability to work in MNCs as well as pvt, and public companies. <br> P.S.O.-5. To develop team work, leadership and managerial and administrative skills. <br> P.S.O.-6. Students can go further for professional courses like CA/ CS/CMA/CF |
| :---: | :---: |
| M.Com - Sem -I\&II <br> Course Outcomes <br> Managerial Economics | 1. Develop an understanding of the applications of managerial economics. <br> 2. Interpret regression analysis and discuss why it's employed in decision-making. <br> 3.Discuss optimization and utility including consumer behaviour. <br> 4. Assess the relationships between short-run and long-run costs. <br> 5. Analyse perfectly competitive markets including substitution. <br> 6. Explain uniform pricing and how it relates to price discrimination and total revenue. <br> 7. Analyse a chosen company to include the above, but to further make recommendations for the company based upon the weekly topics. |
| M.Com - Sem -I \& II <br> Course Outcomes <br> Income tax laws \& Accounts | 1.The student will be versed in the fundamental concepts of different aspects of income tax. <br> 2.The students can understand Income Tax system properly, and can get the knowledge ofdifferent tax provisions. |

## M.Com. Sem -I \& II

## Course Outcomes

## Corporate legal Framework

1. Provides Knowledge of relevant provision of various laws influencing the business operations.
2. Students will learn about basic understanding of the laws relating to contract, consumer protection, competition, companies and dispute resolution.

## M.Com - Sem -I \& II <br> Course Outcomes Statistical Analysis Cost Accounting

1.-Exposes the students to the basic conceptsand the tools used in cost accounting.
M.Com. Sem I \& II

Course Outcomes Research Methodology
1.To provide students' knowledge of Research concepts and inculcate an analyticalapproach to the subject matter.
2. To arouse the student's interest by showingthe relevance and use of various research theories.
3. To apply Research reasoning to solvebusiness problems.

## M.Com - Sem -III \& IV Course Outcomes Advanced Accounting

2. To impart knowledge of a theoretical foundation for the preparation and presentation of financial statements.

To inculcate the understanding of rules of measurement and reporting relating to various types of business entities.

| M.Com. Sem-III\& $\boldsymbol{N}$ | 1-Helps student understand and conceptual <br> framework of management and <br> organizational behaviour. |
| :---: | :--- |
| Course Outcomes | 2.To provide in depth knowledge about process <br> of formation of group behaviour in an <br> organization set up. |
| Management Concept | 3.To make the students understand various <br> concepts of organization <br> Behaviour. |


| M.Com. Sem - III | Students will be Able to - 1. Analyse statistical <br> data graphically using frequency distributions <br> and cumulative frequency distributions. |
| :---: | :--- |
| Course Outcomes | 2. Analyse statistical data using measures of <br> central tendency, dispersion and location. |
| Statistical Analysis | 3. Use the basic probability rules, including <br> additive and multiplicative laws, using the <br> terms, independent and mutually exclusive <br> events. |
| M.Com- -III \& IV | 1. Explain the application of <br> managementaccounting and the <br> various tools used. |
| Course Outcomes | 2. Make inter-firm and inter-period <br> comparison, offinancial statements. |
| Accounting for managerial | 3. Analyse the financial statement using <br> variousratios and prepare different budgets <br> for the business. |
| decision | Prepare Fund Flow Statement and Cash <br> FlowStatement. |


| M.Com - Sem -IIII | 1.Demonstrate an understanding of how <br> marketing fits with the other business. <br> Course Outcomes |
| :---: | :--- |
| 2. Demonstrate the ability to critically |  |
| evaluate a marketing program from consumer |  |
| and marketing practitioner viewpoints, |  |
| including consideration of ethical implications |  |$|$

