

SAINT CLARET COLLEGE, ZIRO

DEPARTMENT OF COMMERCE

**PROGRAMME OUTCOMES (POs), PROGRAMME SPECIFIC OUTCOMES (POs)
AND COURSE OUTCOMES (COs)**

Name of the Programme: Bachelor of Commerce (B. Com)

1.1. Programme Outcomes (POs)

The students who complete three years full-time study of an undergraduate programme of study in Anthropology will awarded a Bachelor's Degree. Some of the desirable learning outcomes which a student should be able to demonstrate on completion of Bachelor's degree will include the following:

- PO1.** Demonstrate extensive and coherent knowledge of commerce and its applications in real business world;
- PO2.** Understanding of various concepts and theories providing strong academic foundation;
- PO3.** Demonstrate educational skills in areas of Marketing, Finance, Accounting, HR, Tax, Economics, and several other branches of Commerce;
- PO4.** Acquire various soft skills (like communication, organizing, and analytical) required to manage complete business situation as well as life situations;
- PO5.** Apply knowledge, understanding, and skills to identify the difficult/unsolved problems in rapidly changing environment and to collect the required information from possible range of sources and try to analyse and assess these problems using appropriate methodologies;
- PO6.** Good value systems leading to high ethical and moral conduct in society at large;
- PO7.** Competencies and attitudes;
- PO8.** Values.

**Programme Outcomes (POs), Programme Specific Outcomes (PSOs), Course outcome (Cos) for
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1.2. Programme Specific Outcomes (PSOs)

- PSO1.** Bachelor's Degree in Commerce results in giving comprehensive knowledge of Marketing, Human Resource Management, Business and Corporate Law, Economics, Finance, Accounting, Management, Tax and several other branches of Commerce that includes Investment, Insurance, and Banking. Thus, this programme helps students in building a concrete footing for advanced studies in Commerce and to stand with the requirement of business sector, insurance, banking seeking youth fit for employment.
- PSO2.** Students undergoing this programme will be equipped to the world of work, particularly, work of the future. The student will get a first-hand exposure of working in the real world.
- PSO3.** Students completing this programme will be able to develop managerial knowledge and tactical dexterity, with a broader skill set and encourages them to seek out audacious, innovative solutions for today's business.
- PSO4.** Completion of this programme will also enable the students to formulate business problems and provide innovative solutions thus, molding them into future visionaries, management leaders that are compassionate yet efficient.
- PSO5.** The course provides an extreme and rigorous base for teaching, research, and allied business administrations.

1.3. Course Outcomes (COs) relating to various courses offered in Bachelor of Commerce.

BCM102: Business Economics and Planning

- CO1** Analyze theoretical knowledge with quantitative and qualitative evidence in order to explain consumer behavior, utility concepts, demand and supply,
- CO2** Identify and explain economic concepts and theories related to production and distribution, factor of production, return to scale and return to factor and cost concepts,
- CO3** Identify and explain economic concepts and theories related to the behavior of economic agents, markets, industry and firm structure, and revenue concepts,

**Programme Outcomes (POs), Programme Specific Outcomes (POs), Course outcome (Cos) for
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- CO4** Underline various issues and remedial measurement related to Indian economy, and,
- CO5** Describe the concepts of Indian economic planning, NITI Aayog and EXIM Policies.

BCM 103: Business Organisation

- CO1** Explain the concept of business, what different classification of business, to understand business environment, social responsibility of business, challenges for Indian business,
- CO2** Define different forms of business organization like Sole trader and Partnership,
- CO3** Explain the concept of Joint Stock Company, its different classification, suitability, formation and its registration process,
- CO4** Explain the concept, classification, and suitability of Cooperative Society and Public Enterprise, and,
- CO5** Describe and explain new business forms like Multinational Company, Trans National Corporations, Multinational Enterprises and E-Business.

BCM 104: Financial Accounting I

- CO1** Explain the basic concepts of financial accounting,
- CO2** Prepare Ledger accounts using double entry book keeping and record journal entries accordingly,
- CO3** Prepare Bank reconciliation statement and Bills of exchange from financial statement,
- CO4** Explain and prepare depreciation from different methods, and,
- CO5** Preparing financial statement in accordance with appropriate standards.

BCM201: Business Mathematics and Statistics

- CO1** Explain the basic concepts of Matrices and determinants and its application in business,
- CO2** Explain the basic concepts of calculus and its application in business and commerce,
- CO3** Explain the meaning, types of central tendency and measurement of mean, median and mode,
- CO4** Explain the meaning, types, and computation of mean deviation, standard deviation, variance and skewness, and,

**Programme Outcomes (POs), Programme Specific Outcomes (POs), Course outcome (Cos) for
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CO5 Explain the meaning, types, application and computation of correlation and regression analysis.

BCM 202: Business Law and Regulatory Framework

CO1 Explain the basic concepts of law of contracts, capacity of parties, and performance of contract,

CO2 Analyse the meaning and concepts of Guarantee; Bailment and Pledge,

CO3 Interpret the regulation governing the Negotiable Instruments Act,

CO4 Explain the concepts of Law of sales of goods, and,

CO5 Discuss the significant provisions laid down by Government of India concerning Industrial Policy Resolution, Competition Act 2002, Limited Liability Partnership and Special Economic Zones.

BCM 203: Financial Accounting II

CO1 Explain the purpose of Double entry system to understanding the accounting system properly,

CO2 Explain partnership account from admission to dissolution,

CO3 Describe and explain the concepts of consignment and learn the accounting treatment of the aspects of consignment

CO4 Describe and explain the concepts of Joint venture and can easily maintain joint venture account, and,

CO5 Explain the meaning and features of Non- Profit Organization. Also learn to prepare Receipt & Payment Account, Income & Expenditure Account and Balance Sheet for Non- Profit Organization.

BCM 204: Principles of Management

CO1 Describe and explain the concept and significance of management, its objectives, evolution and its functions,

CO2 Explain the concept, different types and steps involved in Planning and Decision making,

CO3 Define Organisation, its importance, its process and its structure,

**Programme Outcomes (POs), Programme Specific Outcomes (POs), Course outcome (Cos) for
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CO4 Define Directing, its importance and steps involved and its elements like motivation, supervision, leadership and communication, and,

CO5 Explain the process of controlling and its types.

BCM 301: Income Tax

CO1 Define the basic concepts related to direct tax and the difference between direct tax and indirect tax.,

CO2 Determining income from salaries and house property,

CO3 Determining income from profits and gains of business and profession, capital gains and income from other sources,

CO4 Aggregating total income, set off and carry forward of losses and claim important deductions, rebates and reliefs, and,

CO5 Determine tax liability and define tax complications and structure.

BCM302: Indian Financial System

CO1 Explain the basic ideas and developments of Indian financial system,

CO2 To give a brief overview of financial markets, types and operation of financial market,

CO3 Describe and explain various types, roles and functions played by financial institutions in economic development,

CO4 Explain the rules, power and functions of various regulatory bodies in Indian financial system, and,

CO5 Define various financial services provided by financial system for the economic development as a whole.

BCM 303: Company Law

CO1 Explain the concept of Company, Company law in India and its administration,

CO2 Describe the use of Memorandum of association and articles of association in a company.
Also understand use of prospectus,

CO3 Describe the concept of the management of Company, including Director, Meeting and Committee.

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- CO4** Explain the relationship between company and debenture holder, and,
- CO5** Define the concept of Insider Trading and concepts of Whistle blowing. Know the modes of winding up of company.

BCM 304: Corporate Accounting

- CO1** Explain the meaning and issue of shares and debentures, and its accounting treatment,
- CO2** Preparation of Financial Statements of Companies as per Schedule VI of Companies Act 2013 and Learn about the valuation method of shares and goodwill and measurement of performance of companies,
- CO3** Describe the meaning of liquidation of company and its various accounting treatments,
- CO4** Explain the process of accounting for holding companies and preparation of Consolidated Balance Sheet as per Accounting Standard-21, and,
- CO5** Explain the process of accounting for Banking and Insurance companies.

BCM 401: Marketing Management

- CO1** Describe and explain the marketing, its evolution and marketing environment,
- CO2** Define marketing mix and describe the customer segmentation, target marketing and positioning (STP),
- CO3** Describe Product, its different levels and categories and able to understand how a product passes through different stages of its life cycle,
- CO4** Define Pricing and the whole concept of distribution channel, and,
- CO5** Define and explain the concept of Promotion and Promotion Mix.

BCM 402: Human Resource Management

- CO1** Explain the importance of human resources and their effective management in organizations,
- CO2** Demonstrate a basic understanding of different tools used in forecasting and planning human resource needs,
- CO3** Analyse the importance of different methods of training and of the job training,

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CO4 Define the concepts of performance appraisal. Compare and contrast the different techniques involved in the performance appraisal process, and,

CO5 Describe the concepts of movement and separation of employees in an organization.

BCM403: Financial Management

CO1 Explain the basic concepts of financial management and the role of financial management in decision – making,

CO2 Describe and analyze time value of money and valuation of various securities,

CO3 Explain various financing decision, computation and analysis of EBIT, EBT and EPS,

CO4 Explain the concepts of capital budgeting and various technique of capital budgeting, and,

CO5 Explain and describe the concepts of liquidity decision (working capital) and dividend decision.

BCM 404: Entrepreneurship Development

CO1 Explain the concept of Entrepreneur and Entrepreneurship and explain the various factors which affect the entrepreneurship growth,

CO2 Analyse the concept, role, significance, problems and its remedies of the small-scale industries and the government policy and measures for the growth of small enterprises,

CO3 Identify various factors affecting Entrepreneurship Development,

CO4 Explain the procedure of setting up small enterprises, and,

CO5 Analyse the small-scale industrial policies of Arunachal Pradesh, and its global competitiveness, strategies for developing small enterprises in Arunachal Pradesh and need of professionalism in managing small enterprises. It also aims to understand the social responsibilities of entrepreneurs.

BCM 501: Computerized Accounting

CO1 Explain the basic concepts of Computer,

CO2 Underline various uses and application of Ms Office, Ms Excel and Ms PowerPoint,

**Programme Outcomes (POs), Programme Specific Outcomes (POs), Course outcome (Cos) for
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- CO3** Explain the process of creating, deleting and editing of spreadsheet and its uses in business,
- CO4** Explain the basic knowledge of Tally ERP 9, creation of new companies, setting password, marking voucher and ledger, and,
- CO5** Explain the process of preparing of cash book, bank book, ledger account and various journal register, Trial Balance, statement of accounts and balance sheet by applying Tally ERP 9.

(Group B: Human Resources Management)

BCM 502: Industrial Relations

- CO1** Elaborate the concept of Industrial Relation,
- CO2** Illustrate the role of trade union in the Industrial setup,
- CO3** Outline the important causes and impact of Industrial disputes,
- CO4** Elaborate Industrial dispute settlement procedure, and,
- CO5** Summarize the important provisions of workers participation in management.

BCM 503: Compensation Management

- CO1** Recognize how pay decisions help the organization achieve a competitive advantage,
- CO2** Define basic compensation concepts and the context of compensation practice,
- CO3** Describe and explain the concept of payment and employee benefits issues for contingent workers,
- CO4** Explain the legally required employee benefits, and,
- CO5** Explain some of the implications for strategic compensation and possible employer approaches to managing legally required benefits.

BCM 504: Labour Legislation

- CO1** Define the various contents, nature and significance of various labour Legislations in India,
- CO2** Explain the laws on working condition,
- CO3** Describe various Industrial relation laws,

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CO4 Explain the various labour laws on wages, and,

CO5 Describe and explain various laws for labour welfare and social security through various Acts and Amendments.

(Group C: Accounting and Finance)

BCM502: Advanced Financial Management

CO1 Explain the basic concepts of advanced financial management, sources of finance and computation of cost of capital,

CO2 Define the concepts of working capital decisions and calculation of cash management, receivable management, inventory and payables management,

CO3 Define and describe various concepts of capital structure theory,

CO4 Describe the concepts of merger, amalgamation and acquisition, its process and effects, and,

CO5 Explain the concepts of various financial services, leasing and housing finance, bank guarantees and letter of credit.

BCM 503: Cost Accounting

CO1 Analyze the meaning and concept of cost accounting and its elements,

CO2 Describe different material cost control techniques,

CO3 Explain the meaning of labour and various methods of wage payment system,

CO4 Explain overheads absorption and various methods of costing, and,

CO5 Describe different types of Costing.

BCM 504: Advanced Accounting

CO1 Explain the concept and accounting treatment for royalty, hire purchase and installment purchase,

CO2 Explain the meaning of Royalty and able to maintain royalty accounts,

CO3 Analyze the meaning and concept of accounting for branches and departments and accounting for insolvency,

CO4 Explain the meaning of insolvency and its various accounting treatments, and,

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CO5 Describe recent changes and trends of accounting policies in India.

BCM601: Banking and Insurance

CO1 Describe the basic ideas and developments in banking sector in the country,

CO2 Develop the knowledge about the basic roles and functions of central banks and,

CO3 Describe and explain various principles, types, needs, roles and functions of insurance in economic development of the country.

(Group B: Human Resources Management)

BCM 602: Human Resource Development

CO1 Describe and explain Manpower Planning and the factors affecting Manpower Planning,

CO2 Define Recruitment, Selection, Placement and Induction,

CO3 Explain Training and Development and identifying training needs, also designing effective training programs and evaluating them,

CO4 Explain Performance Appraisal System and different techniques of Performance Appraisal, and,

CO5 Explain the causes and types of employee indiscipline and understanding the essentials of a good disciplinary system.

BCM 603: Labour Welfare and Social Security

CO1 Outline the different types of labour welfare programme,

CO2 Describe the major theme of industrial accident and occupational hazards,

CO3 Analysis the importance of recreation facilities and continual education to improve living condition of employee,

CO4 Elaborate the concepts of counseling and practices the techniques of counseling, and,

CO5 Identify and explain the benefits of post retirement. Also learn basic understanding of the terms of Gratuity payment.

BCM 604: International Human Resource Management

- CO1** Elaborate the basic concepts and practices within the field of IHRM,
- CO2** Identify and explain the challenges in the field of IHRM and provide innovative solutions,
- CO3** Describe the concepts of Compensation and methods of performance appraisal in terms of IHRM,
- CO4** Described the concept of strategic human resource management and learn about different strategic theories of human resource management, and,
- CO5** Identify and evaluate social, cultural, ethical and environmental responsibilities and issues in global context.

(Group C: Accounting and Finance)

BCM602: Management Accounting

- CO1** Explain the meaning, scope and objectives of management accounting and its relationship between cost, and financial accounting,
- CO2** Describe the basics knowledge and computation of various accounting ratio for managerial decisions,
- CO3** Explain the uses and computation of standard costing and variance analysis,
- CO4** Explain the concepts and computation of cost, volume and profit analysis and breakeven point at sales and in unit, and,
- CO5** Explain the concepts of budgeting, budgetary control and preparation of various budgets.

BCM 603: Security Analysis and Portfolio Management

- CO1** Explain the concept of investments, investment alternatives, process and types of risk,
- CO2** Analyze the concept and tools of Security Analysis,
- CO3** Describe the meaning of Asset Pricing and its various methods,
- CO4** Explain and analyse portfolio theories, and,
- CO5** Explain the concept of portfolio and its management.

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BCM 604: Financial Analysis & Reporting

- CO1** Analyze the meaning and concept of Financial Statements,
- CO2** Explain the accounting procedure from Cash flow and Fund flow statement,
- CO3** Describe the tools and techniques of Financial Statement Analysis,
- CO4** Identify the need, types and preparation of financial report as per Companies Act 2013 and understand the meaning and window dressing, and,
- CO5** Analyse and identify the need and preparation of Annual Report.

Source:

UGC (2021). *Learning Outcomes-based Curriculum Framework (LOCF) for Undergraduate Programme in Commerce*. New Delhi: University Grant Commission