PROGRAM OUTCOMES FOR B.COM

1. **Business Knowledge**
   Acquire foundational and advanced knowledge in commerce, including accounting, finance, economics, and management.
2. **Critical Thinking**
   Apply analytical and problem-solving skills to real-world business scenarios.
3. **Communication Skills**
   Demonstrate effective verbal and written communication in business contexts.
4. **Ethics and Responsibility**
   Understand and apply ethical principles and social responsibility in business decisions.
5. **Digital Competency**
   Use modern tools and technology for business analysis and operations.
6. **Entrepreneurship and Innovation**
   Develop entrepreneurial abilities and innovative thinking for business development.

BCOM SEMESTER 1

BCOM 101-18 BUSINESS ORGANIZATION AND MANAGEMENT

CO1: Understand the basic concepts and principles of business and management.

CO2: Analyze different forms of business organizations and their characteristics. Explain the nature, scope, and objectives of planning in business management.

CO3: Define and explain the meaning and concept of social responsibility in a business context. Identify different organizational structures and the factors that influence their design and effectiveness.

C04: Define authority and explain its various types and significance in organizational management.

C05: Describe the recruitment and selection process, and evaluate its role in organizational effectiveness.

BCOM 102-18 FINANCIAL ACCOUNTING

CO1: Explain the basic terms and concepts of accounting, accountancy, and bookkeeping. Apply the accounting equation and explain its role in recording business transaction. Describe the accounting cycle and prepare Journal, Ledger, and Trial Balance

CO2: Explain the meaning, nature, scope, objectives, and limitations of financial accounting. Apply accounting concepts and conventions in the preparation of financial statements. Prepare Income Statements and Balance Sheets of Sole Proprietorship and Partnership Firms

CO3: Explain the concept and types of joint ventures. Prepare royalty accounts in the books of lessor and lessee under various scenarios. Prepare consignment accounts in the books of the consignor and consignee, including treatment of expenses, losses, and commission.

C04: Define voyage accounts Record and prepare voyage accounts for both complete and incomplete voyages. Apply the accounting procedure for departmental accounts, including separate departmental trading and profit & loss accounts.

C05: Understand the features and objectives of maintaining branch accounts in business organizations. Develop proficiency in multi-location accounting systems used by retail chains, franchises, and service networks.

BCOMGE 101-18 MANAGERIAL ECONOMICS

CO1: Define managerial economics and explain its nature, scope, and relationship with other disciplines. Define demand and understand its determinants, including price, income, and consumer preferences.

CO2: Define and explain the concept of indifference curve analysis in consumer theory. Define and explain the concept of the production function in economics.

CO3: Define and explain different cost concepts and their relevance in business decision-making. Explain the concept and shapes of Total Revenue, Average Revenue, and Marginal Revenue curves.

C04: Analyze the assumptions and equilibrium conditions of perfect competition. Explain pricing practices and their significance in determining the value of goods and services.

BTHU103/18 ENGLISH

CO1: Demonstrate a clear understanding of the theory, types, and modes of communication..

CO2: Differentiate and appropriately use verbal and non-verbal communication in personal, social, and business situations.

CO3: Identify common communication barriers and apply strategies to overcome them.
CO4: Demonstrate effective reading comprehension, analysis, summarization, and paraphrasing of a variety of texts.
CO5: Translate or paraphrase written content between Hindi/Punjabi and English (or write precise summaries if applicable).
CO6: Write clear, concise, and structured documents, including reports, notes, and letters for academic or professional purposes.
CO7: Apply documentation and note-making techniques for effective information organization and retention.

HVPE 101-18 HUMAN VALUES, DE-ADDICTION AND TRAFFIC RULES

CO1: Need, Basic Guidelines, Content and Process for Value Education.

CO2: Understanding Harmony in the Human Being - Harmony in Myself.

CO3: Understanding Harmony in the Family and Society- Harmony in Human Relationship.

CO4: Understanding Harmony in the Nature and Existence - Whole existence as Coexistence.

C05: Implications of the above Holistic Understanding of Harmony on Professional Ethics

SEMESTER 2

BCOM 201-18 Cost Accounting

CO1: Define and explain the meaning, objectives, nature, and scope of cost accounting. Understand and apply various cost concepts and classifications such as fixed, variable, direct, indirect, and overhead costs.

CO2: Explain the procedures involved in the purchase, storage, and control of materials in a cost accounting system. Define labour cost and identify its key components. Explain the process of collection, classification, allocation, apportionment, and absorption of overheads

CO3: Understand the need for reconciliation between cost and financial accounting records. Explain and apply **Process Costing** for industries with continuous production flows.

C04: Explain the concept and objectives of budgetary control in organizational planning and control. Contemporary Developments in Costing.

BCOM 202-18 Business Environment

CO1: Explain the nature, scope, and significance of the business environment in decision-making.

CO2: Discuss the structure and objectives of **economic planning in India**, and its impact on industrial and business growth. Gain a basic understanding of key government policies affecting business.

CO3: Understand the structure and role of the three key political institutions—Legislature, Executive, and Judiciary—in shaping the business environment. Define and explain the concepts of **Liberalization, Privatization, and Globalization** and their historical background in India.

CO4: Identify and evaluate the critical elements of the socio-cultural environment that influence business operations. xamine the changing role of the public sector in India's economy and its continued relevance in today's market-driven context.

CO5: Pursue careers in multinational corporations (MNCs) with an understanding of their structure, benefits, and challenges. **Build expertise for positions in international trade and export-import firms** by understanding global trade frameworks such as **WTO** and **IMF**.

BCOM GE201-18 Business Statistics

CO1: Define and explain the meaning, importance, and scope of statistics in business, economics, and research. Differentiate between primary and secondary data sources and evaluate their relevance in statistical analysis.

C02: CO1: Define and differentiate between **population** and **sample**, and explain their relevance in statistical analysis. Understand the distinction between **descriptive statistics** and **inferential statistics** and apply both methods in data analysis.

C03: Analyze data using various measures of central tendency. Graphic presentation of data using various visualization tools to communicate key insights effectively.

C04: CO1: Apply correlation analysis to identify and measure the strength and direction of relationships between two or more variables. Understand the relationship between correlation and regression coefficients and use this knowledge to analyze the strength and predictive power of a model.

CO5: Understand the concept of probability and its significance in the context of uncertainty and risk. Calculate event probabilities using basic probability rules, including the Addition and Multiplication rules.

EVS102-18 Environment Studies

CO1. Students will enable to understand environmental problems at local and national level through literature and general awareness.

CO2. The students will gain practical knowledge by visiting wildlife areas, environmental institutes and various personalities who have done practical work on various environmental Issues.

CO3. The students will apply interdisciplinary approach to understand key environmental issues and critically analyze them to explore the possibilities to mitigate these problems.

CO4. Reflect critically about their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world.

SEMESTER 3

BCOM 301-18 Management Accounting

CO1: Understand the meaning, objectives, nature, and scope of Management Accounting, and differentiate it from Cost Accounting and Financial Accounting. Apply various types and methods of financial analysis to interpret business performance, including Comparative Statements, Trend Analysis, and Common Size Statements.

CO2: Understand the meaning, nature, and purpose of ratio analysis. Identify and describe the objectives, merits, and limitations of budgetary control.

CO3: Understand the concept and meaning of Fund Flow and its significance in financial analysis. Understand the differences between Fund Flow Statements and Cash Flow Statements, and the purposes they serve in financial reporting.

CO4: CO1: Develop expertise in Responsibility Accounting to ensure accountability and efficiency across different departments or units within an organization.

BCOM 302-18 Mercantile Law

CO1: Understand the concept of agreement and contract, and distinguish between them.

CO2: Understand the fundamental concepts and legal framework of the Indian Partnership Act, 1932.

CO3: Understand the scope, definitions, and key concepts under the Sale of Goods Act, 1930. Understand the objectives and need for consumer protection in India.

CO4: Understand the meaning, nature, and essential features of negotiable instruments.

BCOM 303-18 Human Resource Management

CO1: Understand the nature, scope, and significance of Human Resource Management (HRM). Understand the concept and importance of Human Resource Planning (HRP).

CO2: Acquire practical skills in conducting job analysis and developing job descriptions and specifications. Master recruitment processes—sources, policies, and procedures for attracting the right talent.

CO3: Understand the concept and importance of employee training and development in organizational growth. Understand the concept of career planning and its relevance in personal and organizational development

C04: Understand the meaning, objectives, and importance of performance appraisal in HRM. Understand the concept, objectives, and components of wage and salary administration.

B.COMGE 301-18 Indian Economy

CO1: Understand the nature, structure, and fundamental characteristics of the Indian economy.

CO2: Understand the role and contribution of the agricultural sector in the Indian economy.

CO3: Understand the nature, features, and objectives of economic planning in India. Analyze the concept and components of the LPG reforms introduced in 1991.

CO4: Understand the value, composition, and direction of India's foreign trade. Understand the importance of Export Promotion for India's economic growth and the need for a strategic export policy.

BCOM SEC 301-18 Workshop on IT tools for Business and E-Commerce

CO1: Understand the basic concepts and features of computers, including their advantages and limitations. Understand the major components of a computer system, including the Input Unit, Output Unit, and CPU.

CO2: Understand the history and evolution of MS Word, and gain familiarity with the basic document creation and management functions. Gain an understanding of the history and evolution of MS PowerPoint and its role in creating presentations.

CO3: Understand the history and evolution of MS Excel, and become familiar with the components of the Excel interface.

CO1: Understand the meaning, concept, and scope of E-Commerce and its difference from traditional commerce.

SEMESTER 4

BCOM 401-18 Corporate Accounting

CO1: Understand and apply the accounting treatment for share capital, debentures, and related transactions such as rights issue, bonus shares, buyback of shares, and redemption of preference shares, while also preparing the final accounts (profit and loss account, balance sheet) for corporate entities.

CO2: Gain knowledge in the valuation of goodwill and shares, and understand the accounting treatment for banking companies including the difference in balance sheets, prudential norms, asset structure, and non-performing assets (NPAs) management.

CO3: Learn the principles of amalgamation of companies and internal reconstruction, including their accounting treatments as per Accounting Standard 14 (ICAI), and apply these concepts to real-life financial scenarios.

CO4: Develop a comprehensive understanding of the financial accounts of insurance companies, including life insurance and general insurance business accounting, and learn how to prepare final accounts in compliance with the IRDA Act.

B.COM 402-18 Company Law

CO1: Understand the nature and characteristics of a company, the types of companies, and the process of company formation, including the steps for incorporation, promoters' legal position, and the online registration of a company.

CO2: Gain in-depth knowledge of the Memorandum of Association (MOA), Articles of Association (AOA), and the relationship between MOA and AOA, along with the legal and statutory aspects of prospectus preparation and related disclosures.

CO3: Develop an understanding of share capital concepts, including alteration, allotment, forfeiture, transfer, and the management of debentures and borrowings, as well as the roles, powers, and responsibilities of directors and key managerial personnel, with an emphasis on corporate governance and meetings.

CO4: Comprehend the financial aspects of companies, such as dividends, accounts, audit procedures, and winding up processes, including National Company Law Tribunal (NCLT) and National Company Law Appellate Tribunal (NCLAT), along with the significance of auditors' roles and secretarial audit.

BCOM 403-18 Income Tax Law & Practice

CO1: Students will gain a solid understanding of key income tax concepts such as income definition, previous year, assessment year, capital vs. revenue receipts, and residential status, applying them to calculate taxable income and identify exemptions.

CO2: Students will be able to compute total income under various heads (Salaries, House Property, Business or Profession, Capital Gains, Other Sources) and apply rules for clubbing and aggregation of income to determine overall tax liability.

CO3: Learners will understand provisions on set-off and carry-forward of losses, tax deductions, and gain insight into tax treatments for various taxpayers, including individuals, Hindu Undivided Families (HUFs), firms, and associations of persons.

CO4: Students will understand tax procedures for companies and individuals, covering tax collection, recovery, TDS, advance tax, and the process for filing returns (including e-filing), assessment, appeals, revisions, penalties, and legal provisions

BCOMGE 401-18 Entrepreneurship Development

CO1: Understand entrepreneurship concepts, traits, and its role in economic development. Identify barriers and the Entrepreneurship Development (ED) Cycle.

CO2: Learn about creativity, business plans, and MSMEs. Understand the role of MSMEs in developing countries and government policies.

CO3: Gain knowledge of Entrepreneurial Development Programs (EDP) in India, government policies, and promotional agencies supporting entrepreneurship.

CO4: Explore financing options for entrepreneurs, including seed capital, venture capital, and institutional support, and understand industrial sickness and exit strategies.

BCOM SEC 401-18 Workshop on Computerised Accounting

CO1: Students will gain a fundamental understanding of computerized accounting, its features, advantages, limitations, and the comparison between manual and computerized accounting systems. They will also learn about the development and special aspects of computerized accounting systems.

CO2: Learners will become proficient in using accounting software packages like Tally ERP 9, understanding its components, and performing basic tasks such as company creation, navigating the menu, and quitting the software.

CO3: Students will develop advanced skills in managing inventory within Tally ERP 9, including creating stock groups, categories, and items, generating purchase invoices, and using ledgers and vouchers for accurate inventory management.

CO4: Students will be able to implement final accounts and generate essential accounting reports in Tally ERP 9, such as trial balances, cash book, bank book, balance sheet, and profit & loss account, as well as work with principal ratios for financial analysis.

SEMESTER 5

BCOM 501-18 Financial Management

CO1: Students will understand the fundamentals of financial management, including its scope, objectives, functions, and the role of a financial manager. They will also learn about time value of money, compounding, and discounting techniques, along with the determination of cost of capital and its components.

CO2: Learners will be able to analyze capital structure decisions, considering factors influencing capital structure, and understand the theories of capital structure, along with EBIT and EBTEPS analysis, financial and operating leverages.

CO3: Students will comprehend capital budgeting decisions, including the evaluation of investment proposals using both discounted and non-discounted methods, such as Payback Period, NPV, IRR, and others. They will also understand dividend policy decisions, various theories, and their impact on financial decision-making.

CO4: Students will gain practical knowledge in managing working capital, including forecasting and planning for working capital, understanding the importance of adequate working capital, and learning the management of cash, receivables, and inventory.

BCOM 502-18 Goods and Service Tax

CO1: Students will gain a comprehensive understanding of indirect taxes, including the background, features, and shortcomings of the pre-GST era. They will also learn about the administration of indirect taxation in India, and the need, benefits, and constitutional framework of GST.

CO2: Learners will comprehend the structure of the GST model, including CGST, IGST, SGST, and UTGST, and will be able to identify taxable events, supply concepts, and the provisions regarding the levy and collection of taxes. They will also understand the concepts of Composition scheme and Reverse Charge.

CO3: Students will gain knowledge of exemptions under GST, including basic exemptions, and will learn to compute GST liability. They will also understand the concepts of time, value, and place of taxable supply, along with Input Tax Credit provisions.

CO4: Students will develop skills in procedural compliance under GST, including registration, tax invoices, debit & credit notes, and electronic waybills. They will also understand the filing of returns, tax payment procedures, and provisions related to refunds under GST.

BCOP 511-18 Personal Financial Planning

CO1: Understand financial planning concepts, analyze personal financial statements, and assess financial health through ratios and investor profiling.

CO2: Gain knowledge of investment fundamentals, including equity, debt, banking products, insurance, mutual funds, and portfolio construction.

CO3: Learn about personal taxation, tax planning, tax avoidance vs. evasion, and understand regulatory guidelines like KYC, AML, and PAN.

CO4: Understand real estate dynamics, retirement planning, estate planning, and ethical considerations in personal financial planning.

BCOP 512-18 Advanced Financial Management

CO1: Understand the role of Senior Financial Advisers, formulate financial strategies, and analyze sources of finance including equity, debt, and venture capital.

CO2: Comprehend risk and return concepts, identify various business and financial risks, and address ethical and governance issues in financial management.

CO3: Learn advanced investment appraisal techniques, including capital rationing, risk and uncertainty analysis, and various valuation methods like free cash flow and market capitalization.

CO4: Gain knowledge in corporate reconstruction, mergers, acquisitions, and business reorganization strategies such as unbundling, spin-offs, and management buy-outs.

BCOP 521-18 Banking Services Management

CO1: Understand the importance, functions, and structure of banks in the Indian banking system, including commercial banks, regional rural banks, and cooperative banks, and their role in economic development.

CO2: Comprehend the role and functions of the Reserve Bank of India (RBI), its monetary policies, credit control techniques, and the impact of banking reforms like Basel II, Narasimham Committee recommendations, and NPA norms.

CO3: Gain knowledge about emerging trends in banking, including e-banking, mobile banking, electronic fund transfer systems, and the challenges faced by Indian banks in adopting these technologies.

CO4: Learn about various risk management techniques in banking, such as interest rate, credit, liquidity, and market risk management, and perform financial performance analysis using bank statements and ratios.

BCOP 522-18 Insurance Service Management

CO1: Understand the basic principles and types of insurance, the role of insurance in society and the economy, risk classification, and risk management, along with the functions of insurance agents.

CO2: Gain knowledge of life insurance and health insurance, their products, claims processes, and the challenges in the insurance sector, including the role of private companies and health insurance for poorer sections.

CO3: Comprehend the IRDA Act, its powers and functions, insurance sector regulations, and the significance of credit, deposit, and public liability insurance in India.

CO4: Learn about the importance of reinsurance, tax benefits under life insurance policies, and the application of management concepts, marketing, financial management, and information technology in the insurance industry.

SEMESTER 6

BCOM 601-18 Industrial Relations and Labour Laws

CO1: Understand the concept and importance of industrial relations, the factors affecting it, the role of trade unions, their benefits and challenges, and the impact of technology on industrial relations.

CO2: Gain knowledge of collective bargaining, its principles, prerequisites, and the process, along with grievance management, negotiation, and grievance redressal procedures.

CO3: Learn about industrial conflicts, their causes, strikes, lockouts, and the machinery available for resolving disputes, along with workers' participation in management and its significance.

CO4: Comprehend the emergence and objectives of labor laws, with an understanding of key legislations such as the Industrial Relations Code-2019, Factories Act, Industrial Disputes Act, Payment of Wages Act, and other relevant labor laws.

BCOM602-18 Operation Research

CO1: Understand the fundamentals of Operations Research, including its definition, scope, objectives, and limitations, and gain knowledge in solving linear programming problems using graphical methods, Simplex Method, and transportation models.

CO2: Develop proficiency in probabilistic models and decision-making under uncertainty, including decision trees, game theory, and dynamic programming, and apply them to simple competitive and probabilistic scenarios.

CO3: Learn about queuing theory and network models like PERT and CPM, and gain the ability to analyze time-bound project situations, identify critical paths, and apply cost-reducing strategies such as network crashing.

CO4: Master replacement and inventory models, understanding the replacement of deteriorating items, as well as the application of deterministic demand models and inventory management techniques for cost optimization.

BCOP 611-18 Security Analysis and Portfolio Management

CO1: Understand investment concepts, types, and strategies, and distinguish between investment, speculation, and gambling.

CO2: Learn to analyze risk and return, and understand different risk types and their measurement.

CO3: Gain skills in fundamental and technical analysis for evaluating investments, along with an understanding of market theories.

CO4: Master portfolio management techniques, including performance evaluation and revision strategies, and explore global investment options.

BCOP 612-18 Management of Financial Services

CO1: Understand the fundamentals of financial services, their importance, and their role in promoting industry and the service sector, with a focus on merchant banking in India.

CO2: Gain knowledge of lease financing, hire purchase, and the mathematical and legal aspects of hire purchase, including tax implications and RBI guidelines.

CO3: Learn about credit rating, credit rating agencies, their methodologies, and the types and advantages of credit ratings, as well as mutual funds and factoring concepts.

CO4: Develop an understanding of retail banking services, including loans and credit cards, and gain insights into venture capital and its role in funding startups in India.

BCOP 621-18 Banking Laws & Services

CO1: Understand the origin, evolution, and structure of the Indian banking system, including different types of banks, and the role of the Reserve Bank of India in regulating the banking sector.

CO2: Gain knowledge of the regulatory and compliance framework of Indian banking, including the Reserve Bank of India Act, 1934, and the Banking Regulation Act, 1949, along with credit control techniques.

CO3: Learn about Non-Performing Assets (NPAs), securitization, Basel framework, and the banker-customer relationship, including their roles, responsibilities, and legal obligations under various acts.

CO4: Develop an understanding of banking services, including the payment and collection of cheques, security creation, and various fund-based and non-fund-based services offered by banks.

BCOP 622-18 Risk Management and Insurance

CO1: Understand the concept of risk and uncertainty, the types and sources of risk, and the process of managing corporate and personal risks, including the cost and techniques for handling risks.

CO2: Learn how to identify and evaluate risks using various tools and techniques, and explore methods for risk avoidance, reduction, and financing, including the role of surveyors in loss prevention.

CO3: Comprehend the fundamentals of insurance, the requirements for an insurable risk, the difference between insurance, gambling, and hedging, and the types of insurance including life, general, health, fire, motor, and marine.

CO4: Gain knowledge of the regulatory framework of insurance in India, including the role and functions of IRDA, and understand the computation of insurance premiums, loss assessment, and control of malpractices within the industry.

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