

Department of Commerce

**Institute for Excellence in Higher Education (IEHE),
Bhopal (MP)**



**NAAC Re-accredited (Third Cycle) Autonomous College
Under the UGC Scheme with 'A' Grade (CGPA-3.10)**

**Program Outcomes (POs),
Program Specific Outcome (PSOs)
&
Course Outcomes (COs)
of
Department of Commerce**

**B.Com. (Honours)
&
M.Com. (Marketing Management)**

(Session: 2022-2023)

Programmes offered in the Institute

Under Graduate Programmes

- **B.Com.** (4-Year UG programme under NEP-2020)
- **B.Com. Honours** (Management/Account) (3-Year UG programme under old pattern)
- **B.A.** (Major: Economics/History/Psychology/Sociology/Political-Science/English-Literature/Hindi-Literature/Geography/Fashion Designing) (4-Year UG programme under NEP-2020)
- **B.A. Honours** (Economics/History/Psychology/Sociology/Political Science/English-Literature/Hindi-Literature/Geography/Fashion-Designing) (3-Year UG programme under old pattern)
- **B.Sc.** (Major: Physics/Chemistry/Computer-Science/Mathematics/Electronics/Biotechnology/Geography/Forensic-Science/Clinical Nutrition and Dietetics) (4-Year UG programme under NEP-2020)
- **B.Sc. Honours** (Physics/Chemistry/Computer-Science/ Mathematics/Electronics/Biotechnology/Geography/Forensic-Science) (3-Year UG programme under old pattern)
- **B.B.A.** (4-Year UG programme under NEP-2020) (New)
- **B.P.E.S.** (3-Year UG programme) (New)

Post Graduate Programmes

- MA (Economics)
- MA (English)
- MA (Hindi) (New)
- MA (History)
- MA (Political Science)
- MA (Psychology) (New)
- MA (Public Administration)
- MA (Sociology) (New)
- MA (Social Work)
- M.Sc. (Biotechnology)
- M.Sc. (Chemistry)
- M.Sc. (Mathematics)
- M.Sc. (Physics)
- **M.Com. (Marketing Management)**

Courses offered by Vocational Cell (IEHE)

Diploma Courses (14)

1. Diploma in Financial Services (**DFS**)
2. Diploma in Human Resources Development (**DHRD**)
3. Diploma in Communicative English (**DCE**)
4. Diploma in Counselling Psychology (**DCP**)
5. Diploma in Industrial Work & Management System (**DIWMS**)
6. Diploma in Statistical Analysis (**DSA**)
7. Diploma in Taxation (**DIT**)
8. Diploma in Creative Arts (**DCA**)
9. Diploma in Computer Application (**DCA**)
10. Diploma in Tourism & Hospitality Management (**DTHM**)
11. Diploma in Forensic Science (**DFSc.**)
12. Diploma in Hostel Management (**DHM**)
13. Diploma in Banking Financial Services and Insurance (**DBFSAI**)
14. Diploma in Retail Marketing Management (**DRMM**)

Certificate Courses (10)

1. Certificate Courses in English Creative Writing (**CECW**)
2. Certificate Courses in Embedded System (**CES**)
3. Certificate Courses in Research Methodology (**CRM**)
4. Certificate Courses in Instrumentation & Electronic Maintenance (**CIEM**)
5. Certificate Courses in Cyber Security (**CCS**)
6. Certificate Courses in Spoken English (**CSE**)
7. Certificate Courses in French Language (**CFL**)
8. Certificate Courses in Hostel Management (**CHM**)
9. Certificate Courses in Retail Marketing Management (**CRMM**)
10. Certificate Courses in Banking Financial Services and Insurance (**CBFSAI**)

Training Courses (06)

1. 45 Hours Training Programme in Food Processing & Preservation
2. 30 Hours Training Programme in **MATLAB**
3. 30 Hours Training Programme in **SPSS**
4. 30 Hours Training Programme in Tally
5. 30 Hours Training Programme in Traditional Art
6. CII-IWN-IEHE Finishing School

Special Courses

- Foundation Course in Civil Services Examinations (**FCCSE**)
- Joint Admission Test for M.Sc. (**JAM**)

Program Outcomes (PO) of the Under-Graduate Courses Offered in the Institute

- PO1: Domain Knowledge:** Capable of demonstrating comprehensive knowledge & understanding of one or more other disciplines that form a part of an undergraduate programme of study.
- PO2: Critical Thinking:** Critically evaluate practices, policies and theories by following scientific approach to knowledge development. Take informed actions after identifying the assumptions that frame our thinking and actions, checking out the degree to which these assumptions are accurate and valid, and looking at our ideas and decisions (intellectual, organizational, and personal) from different perspectives.
- PO3: Problem Solving and Analytical Skills:** Ability to think rationally, analyse situations and solve problems adequately.
- PO4: Information and Digital Literacy:** Capability to use ICT in a variety of learning situations. Demonstrate ability to access, evaluate and use a variety of relevant information sources; and use appropriate software for analysis of data.
- PO5: Communication Skills:** The capacity to communicate effectively using appropriate media, to present complex information in a clear & concise manner. Acquire the learning abilities by focusing on LSRW (Listening, Speaking, Reading & Writing skill, which provide a stage to the students to sharpen their capacity to learn more.
- PO6: Social Interaction and sensitivity towards the societal issues:** Work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group and act together as a group or a team in the interests of a common cause. Elicit views of others, mediate disagreements and help reach conclusions in group settings.
- PO7: Self-directed & Life-long Learning:** Acquire the potential to engage in independent & life-long learning in the broadest context socio-technological changes. Critical sensibility to live experiences, with self-awareness and reflexivity of both and society.
- PO8: Environment and Sustainability:** Understand the issues of environmental contexts & sustainable development.
- PO9: Moral and Ethical Awareness:** Ability to embrace moral/ ethical values in conducting one's life, possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.
- PO10: Effective Citizenship:** Demonstrate empathetic social concern and equity centred national development, and the ability to act with an informed awareness of issues and participate in civic life through volunteering.
- PO11: Research-related skills:** A sense of inquiry and capability for asking relevant/appropriate questions, problematizing, synthesizing and articulating; Ability to recognize cause and effective relationships, define problems, formulate hypotheses, interpret and draw conclusions from data, ability to plan, execute and report the results of an experiment or investigation. Efficiency to apply one's learning to real life situations or in interdisciplinary areas.
- PO12: Leadership and Management Skills:** Competence to use skills in organizing for people to reach a shared goal. During leading a project, ability to motivate others to complete a series of tasks, often according to a schedule.
- PO13: Employability and Entrepreneurial Skill:** Ability to develop employability skills such as, positive attitude, good business sense, willingness to learn, resilience, ability to work under pressure, optimism, adaptability, perseverance and motivation, and a host of similar skills.

PROGRAMME OUTCOMES (PO): **B.Com.**

Programme Outcomes	<i>Students seeking admission for B.Com. programme, permeating following qualities which help them in their future life to achieve the expected goals:</i>
PO1	Domain Knowledge: Commerce graduates would be able to acquire basic and fundamental knowledge of the theoretical concepts and practices used in the different Commerce and business-related areas like Accounting, Taxation, Auditing, Banking, Marketing, Finance, E-Commerce etc.
PO2	Critical Thinking: Critically evaluate practices, policies and theories by following accounting and management approach to knowledge development in recent past.
PO3	Problem Analysis: Identifying, formulating and analysing real world situations and problems, with different adequate and appropriate tools & techniques.
PO4	Communication Skills: Ability to express thoughts and ideas effectively & communicate with others using appropriate media.
PO5	Information and Digital Literacy: Capability to use ICT in a variety of learning situations such as browsing sources of data & literature. Analysing the data with the help of appropriate accounting software/apps. Writing reports & assignments using appropriate software.
PO6	Social interaction & sensitive towards the societal issues: Inculcating capabilities to interact with the society to increase financial literacy, knowledge regarding tax & insurance related issues to the different sections of the society.
PO7	Effective Citizenship: Demonstrate empathetic social concern and equity centred national development to be responsible and law-abiding citizen.
PO8	Moral and Ethical Awareness: To aware the citizens regarding their fiscal responsibilities and importance in nation building. To aware citizens about the side effects of practices like tax evasion, black marketing, hoarding, etc.
PO9	Environment & Sustainability: Understanding the impact of commercial, economic & social behaviour on societal and environmental issues, in the background of sustainable development.
PO10	Self-directed and Life-long Learning: Acquire the ability to learn latest development in the subject concerned and to engage in independent and life-long learning

Department of Commerce

PO11	Research-related Skills: Pursue higher education and advance research in the field of commerce, management, business and finance with the clear understanding of basic concepts required for the same.
PO12	Collaborative & Leadership Skills: Effectively work with the different groups and teams diversified in terms of gender, age, ethnicity, cultural background, academic background and nationalities. Demonstrate leadership qualities required to lead the diverse teams and small groups to achieve the common goals of the organization.
PO13	Employability Skill: Display practical skills, required to work as tax consultant, audit assistant and other financial supporting services and will be able to become a successful professional. Ability to develop employability skills such as, positive attitude, administrative skill, presentation skill, cooperative skill, willingness to learn, resilience, ability to work under pressure, optimism, adaptability, client relations and motivation, and a host of similar skills.

Department of Commerce

Programme Specific Outcomes (PSO): B.Com. Honours (Accounts/Management)

Programme Specific Outcomes	<i>The students taking up this program of <u>B.Com.</u> with <u>MAJOR SUBJECT</u> as a special subject of study, receive the following outcomes:</i>
PSO-1	Gain the conceptual clarity about theoretical framework of accounting.
PSO-2	Understand the process of double entry accounting system.
PSO-3	Gain the knowledge of passing the journal entries.
PSO-4	Acquire basic understanding of basics of business.
PSO-5	Understand the basics of communication.
PSO-6	Calculate the investment price of different type of marketable investment.
PSO-7	Acquire the basic understanding of concept of Economics.
PSO-8	Acquire the basic ability of preparing Departmental Accounts.
PSO-9	Understand and Analyse the Financial Accounting.
PSO-10	Gain the knowledge and enhance the skills of software students of commerce with regard to Accounting, Economics, Business organisation and communication.

Mapping of PSOs BCom Honours with POs (Under-Graduate)

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13
PSO-1	<input checked="" type="checkbox"/>												
PSO-2		<input checked="" type="checkbox"/>											
PSO-3	<input checked="" type="checkbox"/>												
PSO-4													<input checked="" type="checkbox"/>
PSO-5				<input checked="" type="checkbox"/>									
PSO-6			<input checked="" type="checkbox"/>										
PSO-7			<input checked="" type="checkbox"/>										
PSO-8			<input checked="" type="checkbox"/>										
PSO-9			<input checked="" type="checkbox"/>										
PSO-10													<input checked="" type="checkbox"/>

Department of Commerce

Course Outcomes (CO)s

Semester: I

Financial Accounting (Paper Code: MJC-191) (Major)

Course Outcomes	<i>The students taking up this course of BCom with Financial Accounting_(major) as a special subject of study receive the following outcomes:</i>
CO-1	Gain conceptual clarity about theoretical framework of accounting.
CO-2	Understand the process of double entry accounting system.
CO-3	Acquire the basic understanding of final accounts of small / non corporate firms.
CO-4	Calculate amount of depreciation and value the investment price of different types of marketable investment.
CO-5	Acquire the basic ability of preparing Branch and Departmental Accounts.

Semester: I

Business Organisation and Communication (Paper Code: MNC-192) (Minor)

Course Outcomes	<i>The students taking up this course BCom with Business Organisation and Communication (minor) as a special subject of study receive the following outcomes:</i>
CO-1	Understand the basics of business
CO-2	Understand the basics of communication
CO-3	Imbibe how any business can be organised successfully
CO-4	Assess and analyse the various forms of organisational structure
CO-5	Elucidate how communication plays an important role in modern business scenario

Semester: I

Business Economics (Paper Code: GEC-191(A)) (Generic Elective)

Course Outcomes	<i>The students taking up this course of BCom/BA/BSc with Business Economics (Generic Elective) as a special subject of study receive the following outcomes:</i>
CO-1	Expose the students of commerce to the basic concept of business economics.
CO-2	Inculcate the analytical approach to the subject matter.
CO-3	Stimulate the student's interest in various economic theories.
CO-4	Guide the students to understand the real-world market situations.
CO-5	Understand the practical application of concept.

Department of Commerce

Semester: I

Banking and Insurance (Paper Code: GEC-191(B)) (Generic Elective)

Course Outcomes	<i>The students taking up this course of BCom/BA/BSc with Banking and Insurance (Generic Elective) as a special subject of study receive the following outcomes:</i>
CO-1	Understand banking and insurance services for the economic growth of the country
CO-2	Understand the banking system, insurance procedure, practical banking etc.
CO-3	Understand the insurance system, insurance procedure, regulation of banking and insurance
CO-4	Make student capable to earn employment in the field of banking
CO-5	Make student capable to earn employment in the field of insurance

Semester: I

Fundamentals of Business (Paper Code: GEC-191(O)) (Generic Elective)

Course Outcomes	<i>The students taking up this course of BCom/BA/BSc with Fundamentals of Business (Generic Elective) as a special subject of study receive the following outcomes:</i>
CO-1	Learn and understand business activities and to be able to participate in it.
CO-2	Evaluate the functional areas of business.
CO-3	Understand different managerial aspect of business.
CO-4	Recognize the concepts of entrepreneurship development and about supporting institutions.
CO-5	Comprehend and evaluate legal, political, technical and economic aspect

Semester: II

Advance Financial Accounting (Paper Code: MJC-291) (Major)

Course Outcomes	<i>The students taking up this course of BCom with Advance Financial Accounting (Major) as a special subject of study receive the following outcomes:</i>
CO-1	Gain conceptual clarity about Partnership Accounting
CO-2	Understand the concept of Partnership firms and their accounting
CO-3	Learn the accounting process of hire purchase and instalment system
CO-4	Acquire basic concept of preparing Royalty Accounts
CO-5	Learn the basic concept of single-entry system

Department of Commerce

Semester: II

Business Regulatory Framework (Paper Code: MNC-292) (Minor)

Course Outcomes	<i>The students taking up this course of BCom with Business Regulatory Framework (Minor) as a special subject of study receive the following outcomes:</i>
CO-1	Understand basic aspect of contracts for making agreements, contracts and subsequently valid business proposition.
CO-2	Equip the students about the legitimate rights and obligation under sale of Goods Act
CO-3	Understand the fundamental of internet based on activities under the information and Technology Act
CO-4	Enable the students with skills to initiate entrepreneurial ventures as LLP
CO-5	Learn how to pursue the consumer right under the Consumer Protection Act

Semester: II

Business Mathematics (Paper Code: GEC-291(A)) (Generic Elective)

Course Outcomes	<i>The students taking up this course of BCom/BA/BSc with Business Mathematics (Generic Elective) as a special subject of study receive the following outcomes:</i>
CO-1	Evaluate the role played by mathematics in the world of Business and Economics
CO-2	Obtain critical thinking and problem-solving aptitude
CO-3	Develop proficiency in using different mathematical tools (matrix, ratio, analysis etc.) in solving daily life problems
CO-4	Learn the basic concept of Vedic Mathematics
CO-5	Learn the application of Vedic Mathematics

Semester: II

Indian Economy (Paper Code: GEC-291(B)) (Generic Elective)

Course Outcomes	<i>The students taking up this course of BCom/BA/BSc with Indian Economy (Generic Elective) as a special subject of study receive the following outcomes:</i>
CO-1	Understand the nature, shortcoming and potential of Indian economy
CO-2	Comprehend the importance and problems of different key sectors of economy
CO-3	Analyse the various aspects of changing nature of Indian economy and economic policies
CO-4	Develop analytical skills interpret the economic events And visualize the economic future of India

Department of Commerce

Semester: II

Fundamentals of Accounting (Paper Code: GEC-291(O)) (Generic Elective)

Course Outcomes	<i>The students taking up this course of BCom/BA/BSc with Fundamentals of Accounting (Generic Elective) as a special subject of study receive the following outcomes:</i>
CO-1	Gain the conceptual clarity about theoretical framework of accounting
CO-2	Understand the process of double entry accounting system and gain knowledge of passing journal entries
CO-3	Prepare financial statements of business
CO-4	Explain the concept of accounting equations and accounting process
CO-5	Develop understanding of depreciation

Semester: III

Corporate Accounting (Paper Code: MJC-391) (Major)

Course Outcomes	<i>The students taking up this course of BCom with Corporate Accounting (Major) as a special subject of study receive the following outcomes:</i>
CO-1	Understand the process of issue of shares and debentures
CO-2	Acquire basic understanding of corporate Financial Statement
CO-3	Develop understanding of valuation of goodwill and shares
CO-4	Calculate the amount of managerial remuneration
CO-5	Understand the accounting for amalgamation and liquidation of companies

Semester: III

Business Statistics (Paper Code: MNC-392) (Minor)

Course Outcomes	<i>The students taking up this course of BCom with Business Statistics (Minor) as a special subject of study receive the following outcomes:</i>
CO-1	Acquire a fair degree of proficiency in commencing statistical data processing and analysing it, using statistical tools.
CO-2	Calculate statistical central tendency, deviations and coefficient of variance
CO-3	Learn to measure coefficient of skewness, correlation and regression equation
CO-4	Develop on understanding of index number and stock market
CO-5	Become aware of the pattern revealed by the time series data and use it to make predictions for future

Department of Commerce

Semester: III

Financial Management (Paper Code: GEC-391 (A)) (Generic Elective)

Course Outcomes	<i>The students taking up this course of BCom/BA/BSc with Financial Management (Generic Elective) as a special subject of study receive the following outcomes:</i>
CO-1	Understand the scope and objectives of financial management and risk vs. return.
CO-2	Evaluate methodology for decision making for long term investments.
CO-3	Understand financial decisions and capital structure theories and various costs incurred for raising capital.
CO-4	Understand the types of dividend decision and theories thereof.
CO-5	Evaluate working capital cycle and cash cycles.

Semester: III

International Business (Paper Code: GEC-391 (B)) (Generic Elective)

Course Outcomes	<i>The students taking up this course of BCom/BA/BSc with International Business (Generic Elective) as a special subject of study receive the following outcomes:</i>
CO-1	Understand the process of globalization, its impact on the evolution and growth of international business and to appreciate the changing dynamics of the diverse international business environment.
CO-2	Analyze the theoretical dimensions of international trade and intervention measures adopted; to appreciate the significance of different forms of regional economic integration and to understand the concept of balance of payment account and its components.
CO-3	Understand the significance of different forms of regional economic integration and to appreciate the role played by various international economics organisations such as the WTO, UNCTAD, IMF and World Bank.
CO-4	Familiarize students with the international financial environment, and get them acquainted with the basic features of the foreign exchange market - its characteristics and determinants.
CO-5	Critically examine the concept and form of foreign direct investment, and to create awareness about emerging issues in international business such as outsourcing and ecological issues.

Department of Commerce

Semester: III

Basics of Income Tax (Paper Code: GEC-391 (C)) (Generic Elective)

Course Outcomes	<i>The students taking up this course of BCom/BA/BSc with Basics of Income Tax (Generic Elective) as a special subject of study receive the following outcomes:</i>
CO-1	Understand the basic concepts of income tax act and determine the residential status of different persons
CO-2	Identify the five heads in which income is categorized and compute total income.
CO-3	Understand clubbing procedures, aggregate income after set-off and carry forward of losses and deduction allowed under the income tax act and further to compute taxable income and tax liability of individuals.
CO-4	File online return.

Semester: III

Accounting & Taxation with GST (HE) (Paper Code: Voc/SEC-XXX) (Voc/SEC) Optional

Course Outcomes	<i>The students taking up this course of BCom/BA/BSc with Accounting & Taxation with GST (HE) (Voc/SEC) as a special subject of study receive the following outcomes:</i>
CO-1	Know the concept of the E-Accounting.
CO-2	Obtain the theoretical and practical knowledge of Income Tax Act.
CO-3	Achieve information relating Computation of Taxable Income and Tax Liability.
CO-4	Know the historical background and implementation of GST Act.
CO-5	Know the concept of supply and information of Input Tax Credit.

Semester: III

Salesmanship (HE) (Paper Code: Voc/SEC-XXX) (Voc/SEC) Optional

Course Outcomes	<i>The students taking up this course of BCom/BA/BSc with Salesmanship (HE) (Voc/SEC) as a special subject of study receive the following outcomes:</i>
CO-1	Basic selling techniques: demonstrate effective selling skills.
CO-2	Contract and sales negotiations: apply negotiations techniques to selling situations.
CO-3	Customer profiling: identify and profile the various selling styles.
CO-4	Sales proposal writing: apply the principles of proposal writing.
CO-5	Customer service skills: identify successful techniques for working with customers in business situations.
CO-6	Provides students with the knowledge and skills necessary to enable them to perform adequately in any single functional area of sales management.
CO-7	Helps developing effective selling skills as required in the today's competitive industry.

Department of Commerce

Semester: IV

Income Tax Law & Practices (Paper Code: MJC-491) (Major)

Course Outcomes	<i>The students taking up this course of BCom with Income Tax Law & Practices (Major) as a special subject of study receive the following outcomes:</i>
CO-1	Understand the basic concepts of income tax act and determine the Residential status of different persons
CO-2	Identify the five heads in which income is categorized and compute total income.
CO-3	Understand clubbing procedures, aggregate income after set-off and carry forward of losses and deduction allowed under the income tax act and further to compute taxable income and tax liability of individuals.
CO-4	file online return.

Semester: IV

Cost Accounting (Paper Code: MNC-492) (Minor)

Course Outcomes	<i>The students taking up this course of BCom with Cost Accounting (Minor) as a special subject of study receive the following outcomes:</i>
CO-1	Familiar with the concept of cost accounting.
CO-2	Understand the relationship between cost and financial accounting.
CO-3	Facilitating the idea and meaning of material and labour cost control in an industry with pricing issues.
CO-4	Aware of the concept of various overheads occurring in the factory.
CO-5	Expand his knowledge about remuneration and incentives.
CO-6	Collect knowledge about preparation of cost sheet from practical point of view and calculate tender/quote price.
CO-7	Equipped with knowledge about the contract cost of a particular contract.
CO-8	Know what are the basics of process costing of a product.
CO-9	Acquired knowledge about service cost especially transport cost.
CO-10	In a position to keep a record of the cost and reconcile the difference, if any.

Department of Commerce

Semester: IV

Management Accounting (Paper Code: GEC-491 (A)) (Generic Elective)

Course Outcomes	<i>The students taking up this course of BCom/BA/BSc with Management Accounting (Generic Elective) as a special subject of study receive the following outcomes:</i>
CO-1	Understand thoroughly the conceptual framework of Management accounting.
CO-2	clearly Understand financial position through financial statement analysis and accounting ratios of any business concern.
CO-3	Facilitating the idea analysis and interpretation of financial data in an industry with fund issues.
CO-4	Equipped with technical knowledge about decision to be taken by the financial manager in different situations.
CO-5	Understand Management accounting issues of Responsibility accounting, divisional performance measurement and transfer pricing.

Semester: IV

Human Resource Management (Paper Code: GEC-491 (B)) (Generic Elective)

Course Outcomes	<i>The students taking up this course of BCom/BA/BSc with Human Resource Management (Generic Elective) as a special subject of study receive the following outcomes:</i>
CO-1	Understand the meaning of HRM and its changing trends and resource management and the role of HR managers.
CO-2	Comprehend job analysis methods and forecasting work force requirement along with employee testing and selection methods.
CO-3	Differentiate between various on the job and off the job developments, understanding MBO, promotions and transfers.
CO-4	Evaluate various pay plan structures, financial incentives, statutory and non-statutory incentives and implementing welfare measures
CO-5	Understand the importance of collective bargaining and labour unions and grievance handling as managers and the future of HRM function.

Semester: IV

Business Communication (Paper Code: GEC-491(C)) (Generic Elective)

Course Outcomes	<i>The students taking up this course of BCom/BA/BSc with Business Communication (Generic Elective) as a special subject of study receive the following outcomes:</i>
CO-1	Realise the significance of effective communication in business.
CO-2	Understand an overview of prerequisites to business communication.
CO-3	learn the basic mechanics of verbal and non-verbal communication
CO-4	Underline the nuances of business communication.
CO-5	Comprehend the correct practices and strategies of effective business writing.

Department of Commerce

Semester: IV

Digital Marketing (HE) (Paper Code: Voc/SEC-XXX) (Voc/SEC) Optional

Course Outcomes	<i>The students taking up this course of BCom/BA/BSc with Digital Marketing (HE) (Voc/SEC) as a special subject of study receive the following outcomes:</i>
CO-1	Understand digital marketing, importance thereof, meaning of web site and levels of web site, Difference between blog, portal & website.
CO-2	Understand the working of SEO (Search engine Optimization) On page optimization, off page optimization, and will learn to prepare reports
CO-3	Learn about SMO (Social Media Optimization) like Facebook, Twitter, LinkedIn, Tumblr, Pinterest and other social media services optimization
CO-4	Understand paid tools like Google AdWords, Display advertising techniques
CO-5	Learn and apply hands on experience on tools useful to SEO for analysis on website traffic, keyword analysis and learn Email marketing and Ad Designing

Semester: IV

Accounting & Tally (HE) (Paper Code: Voc/SEC-XXX) (Voc/SEC) Optional

Course Outcomes	<i>The students taking up this course of BCom/BA/BSc with Accounting & Tally (HE) (Voc/SEC) as a special subject of study receive the following outcomes:</i>
CO-1	Understand the elements of electronic accounting process.
CO-2	Apply the basics of accounting with the help of sophisticated software like tally.
CO-3	Create a company, ledgers and Groups creation, Stock groups, Stock items, Stock units' formation, Various Vouchers Entry, etc. in tally software.
CO-4	Make adjustment entries through tally and produce Financial Statements like P&L account, Balance Sheets etc.
CO-5	Develop skills to prepare account manually and computerised.

Semester: V

Cost Account & Cost Control (Paper Code: C-591) (Accounts Honours-I)

Course Outcomes	<i>The students taking up this course of BCom with Cost Account & Cost Control (Honours-I) as a special subject of study receive the following outcomes:</i>
CO-1	Understand the concept of service and process costing
CO-2	Application of managerial costing in decision making and calculation of break even analysis
CO-3	Fixation of standard cost and calculation of variances
CO-4	Analyse the procedure for preparation of different types of budget
CO-5	Comprehend the meaning of capital expenditure and methods for making capital expenditure decisions

Department of Commerce

Semester: V

Indirect Taxes - Goods and Service Tax (Paper Code: C-592) (Accounts Honours-II)

Course Outcomes	<i>The students taking up this course of BCom with Indirect Taxes - Goods and Service Tax (Honours-II) as a special subject of study receive the following outcomes:</i>
CO-1	Connect with genesis of goods and service from CGST
CO-2	Understand the meaning of supply under GST law
CO-3	Comprehend the meaning and utilisation of input tax credit
CO-4	Understand the provisions for registration under GST act law
CO-5	Know the basic concept of customs law and compute the assessable value of charging customs duty

Semester: V

Personnel Management & Industrial Relations (Paper Code: C-593) (Management Honours-I)

Course Outcomes	<i>The students taking up this course of BCom with Personnel Management & Industrial Relations (Honours-I) as a special subject of study receive the following outcomes:</i>
CO-1	Understand the policies and importance of HRM and PM in organization
CO-2	Know the functions of personnel management in performance evaluation
CO-3	Assess the various forms of training, determination of wages and salary
CO-4	Enable the students to know about industrial disputes and grievance procedure
CO-5	Connect with the genesis of trade unions in India

Semester: V

Management Accounting (Paper Code: C-594) (Management Honours-II)

Course Outcomes	<i>The students taking up this course of BCom with Management Accounting (Honours-II) as a special subject of study receive the following outcomes:</i>
CO-1	Know the basic concept and role of management accounting in decision making
CO-2	Equip the students about the functions and duties of management accountants
CO-3	Application of marginal costing in decision making and calculation of break-even analysis
CO-4	Understand the calculation of variances and fixing of standards
CO-5	Analyse the procedure for preparation of project

Department of Commerce

Semester: V

Business Law (Paper Code: C-595/596) (Accounts/Management Subsidiary Course)

Course Outcomes	<i>The students taking up this course of BCom with Business Law (Accounts/Management Subsidiary Course) as a special subject of study receive the following outcomes:</i>
CO-1	Makes students aware about the basics of Indian contract act 1872
CO-2	Become aware about the rules of contract of indemnity and guarantee , bailment and pledge
CO-3	Acquire the basic understanding of contracts relating to agency
CO-4	Equip the students about the legitimate rights and obligations under the sale of goods act
CO-5	Learn how to peruse the consumer rights under the consumer protection act

Semester: V

E-Commerce and Accounting Package (Computer Application as Subsidiary Course) (Paper Code: C-597)

Course Outcomes	<i>The students taking up this course of BCom with E-Commerce and Accounting Package (Computer Application as Subsidiary Course) as a special subject of study receive the following outcomes:</i>
CO-1	Conceptualise the basic of internet , web browsers and E-mail basics
CO-2	Connect the students with the operational aids of E-Commerce
CO-3	Introduce the students about e-governance models
CO-4	Enable the students to learn about the basic of accounting and creating company Tally ERP
CO-5	Make students aware about the inventory Tally configuration and creating accounting files in tally ERP software

Semester: V

Law Relating to Local Government and Authorities (Taxation as Subsidiary Course) (Paper Code: C-598)

Course Outcomes	<i>The students taking up this course of BCom with Law Relating to Local Government and Authorities (Accounts/Management Subsidiary Course) as a special subject of study receive the following outcomes:</i>
CO-1	Understand the concept of local self-government and account of panchayat
CO-2	Make students aware about the MP Panchayat Raj act 1993.
CO-3	Enable the students to understand the duties and responsibilities of district planning commission under MP Zila Yojna Samiti Adhiniyam.
CO-4	Introduce the laws of local government i.e., Nagar Nigam and Nagar Palika.
CO-5	Assimilate information of laws of local development authority of Bhopal i.e., BDA.

Department of Commerce

Semester: VI

Corporate Tax Management and Planning (Paper Code: C-691) (Accounts Honours-I)

Course Outcomes	<i>The students taking up this course of BCom with Corporate Tax Management and Planning (Honours-I) as a special subject of study receive the following outcomes:</i>
CO-1	Differentiate between various tax planning concepts and understand the procedure of assessment of corporate assesses
CO-2	Devise strategies for tax planning in respect of a new business understand the specific tax issue and comprehend income tax provisions
CO-3	Decipher the tax factors relevant for managerial decisions
CO-4	To understand how to develop pay packages for employees
CO-5	Understand tax planning with reference to the business restructuring

Semester: VI

Auditing (Paper Code: C-692) (Accounts Honours-II)

Course Outcomes	<i>The students taking up this course of BCom with Auditing (Honours-II) as a special subject of study receive the following outcomes:</i>
CO-1	Differentiate between auditing and accounting objectives, preparation pf programme investigation report.
CO-2	Know the concept of internal control and vouching objects.
CO-3	Enable the students to value and verify the assets.
CO-4	Aware the students about the auditor's qualification, remuneration, rights and duties of auditor.
CO-5	Regulation of company audit, professional ethics and regulations of CA Act 1949.

Semester: VI

Business Communication (Paper Code: C-693) (Management Honours-I)

Course Outcomes	<i>The students taking up this course of BCom with Business Communication (Honours-I) as a special subject of study receive the following outcomes:</i>
CO-1	Understand the communication theories.
CO-2	Know the concepts of barriers of communication.
CO-3	Assess the forms of oral communication.
CO-4	Learn how to prepare for professional interviews.
CO-5	Make students capable to write formal letters, reports and email.

Department of Commerce

Semester: VI

Management Information System (Paper Code: C-694) (Management Honours-II)

Course Outcomes	<i>The students taking up this course of BCom with Management Information System (Honours-II) as a special subject of study receive the following outcomes:</i>
CO-1	Understand the system of management information
CO-2	Make students able to understand structure and life cycle of MIS
CO-3	Implement suggestions for problems of installing and operating MIS
CO-4	Make students aware about conceptual knowledge on decision making, planning and control
CO-5	Informing about design in marketing production, personnel and account

Semester: VI

Company Law and Secretarial Practice (Accounts/Management Subsidiary Course) (Paper Code: C-695/696)

Course Outcomes	<i>The students taking up this course of BCom with Company Law and Secretarial Practice (Accounts/Management Subsidiary Course) as a special subject of study receive the following outcomes:</i>
CO-1	Make students aware about company law and incorporation of business
CO-2	To understand the capital structure of company
CO-3	Make students aware about the board of directors calculations of divisible profit and dividends
CO-4	Learn about the position of company secretary in an Indian company
CO-5	Enable the students about the law and procedures of board meetings and preparation of annual reports

Department of Commerce

Semester: VI

Major Computer Project with Practical (Computer Application as Subsidiary Course)

(Paper Code: C-697)

Course Outcomes	<i>The students taking up this course of BCom with Major Computer Project with Practical (Computer Application as Subsidiary Course) as a special subject of study receive the following outcomes:</i>
CO-1	Make students practically capable to create programming using VB 6.0
CO-2	Understand the visual basic tools
CO-3	Acquire the basics of data types and control flow statements
CO-4	Learn the applicability of menu editor and MDI form
CO-5	Make students able to understand the control and data base using VB 6.0

Semester: VI

Taxation (Project) (Paper Code: C-698) (Taxation as Subsidiary Course)

Course Outcomes	<i>The students taking up this course of BCom with Taxation (Project) (Taxation Subsidiary) as a special subject of study receive the following outcomes:</i>
CO-1	To make students practically able to apply tax procedures
CO-2	Calculation of income forms various heads
CO-3	Filing of return on income tax website
CO-4	Training the students under the guidance of chartered accountants

A brief note on Bloom's Taxonomy:

According to the revised version of Bloom's Taxonomy there are six levels of cognitive learning. Each level is conceptually different. The six levels are (1) remembering, (2) understanding, (3) applying, (4) analyzing, (5) evaluating, and (6) creating. We follow the Bloom's Taxonomy in deciding the course outcome & the levels (1/2/3/4/5/6) are displayed in the mapping table of COs with the PSOs of each program of NEP-2020. Details of the terms used in the levels are as follows:

Level-1: **REMEMBER** - this level include:

cite, define, describe, identify, label, list, match, name, outline, quote, recall, report, reproduce, retrieve, show, state, tabulate, and tell.

Level-2: **UNDERSTAND** - this level include:

abstract, arrange, articulate, associate, categorize, clarify, classify, compare, compute, conclude, contrast, defend, diagram, differentiate, discuss, distinguish, estimate, exemplify, explain, extend, extrapolate, generalize, give examples of, illustrate, infer, interpolate, interpret, match, outline, paraphrase, predict, rearrange, reorder, rephrase, represent, restate, summarize, transform, and translate.

Level-3: **APPLY** - this level include:

apply, calculate, carry out, classify, complete, compute, demonstrate, dramatize, employ, examine, execute, experiment, generalize, illustrate, implement, infer, interpret, manipulate, modify, operate, organize, outline, predict, solve, transfer, and use.

Level-4: **ANALYZE** - this level include:

analyze, arrange, break down, categorize, classify, compare, contrast, deconstruct, detect, diagram, differentiate, discriminate, distinguish, divide, explain, identify, integrate, inventory, order, organize, relate, separate, and structure.

Level-5: **EVALUATE** - this level include:

appraise, apprise, argue, assess, compare, conclude, consider, contrast, convince, criticize, critique, decide, determine, discriminate, evaluate, grade, judge, justify, measure, rank, rate, recommend, review, score, select, standardize, support, test, and validate.

Level-6: (highest level): **CREATE** - this level include:

arrange, assemble, build, collect, combine, compile, compose, constitute, construct, create, design, develop, devise, formulate, generate, hypothesize, integrate, invent, make, manage, modify, organize, perform, plan, prepare, produce, propose, rearrange, reconstruct, reorganize, revise, rewrite, specify, synthesize, and write.

Department of Commerce

Programme & Course: **B.Com. (Major/Minor/Generic Elective/Voc/)**

Mapping of COs with PSOs for Semester-I (Major)

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<i>Paper Title: Financial Accounting</i> <i>Paper Code: MJC-191</i>	CO1	2									
	CO2		2								
	CO3			1							
	CO4				4						
	CO5					4					

Mapping of COs with PSOs for Semester-I (Minor)

<i>Paper Title: Business Organization and Communication</i> <i>Paper Code: MNC-192</i>	CO1	2									
	CO2	2									
	CO3			5							
	CO4			4							
	CO5					2					

Mapping of COs with PSOs for Semester-I (Generic Elective)

<i>Paper Title: Business Economics</i> <i>Paper Code: GEC-191(A)</i>	CO1	2									
	CO2		4								
	CO3							3			
	CO4		2								
	CO5			2							

Mapping of COs and PSOs for Semester-I (Generic Elective)

<i>Paper Title: Banking and Insurance</i> <i>Paper Code: GEC-191(B)</i>	CO1	2									
	CO2	2									
	CO3	2									
	CO4							6			
	CO5							6			

Mapping of COs and PSOs for Semester-I (Generic Elective)

<i>Paper Title: Fundamental of Business</i> <i>Paper Code: GEC-191(O)</i>	CO1	1									
	CO2		5								
	CO3	2									
	CO4	5									
	CO5									5	

Mapping of COs and PSOs for Semester II (Major)

<i>Paper Title: Advance Financial Accounting</i> <i>Paper Code: MJC-291</i>	CO1	2									
	CO2	2									
	CO3			1							
	CO4			2							
	CO5	1		2							

Department of Commerce

Mapping of COs and PSOs for Semester II (Minor)											
Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<i>Paper Title: Business Regulatory Framework</i> <i>Paper Code: MNC-292</i>	CO1	2									
	CO2		4								
	CO3	2									
	CO4							3			
	CO5		1								
Mapping of COs and PSOs for Semester-II (Generic Elective)											
<i>Paper Title: Business Mathematics</i> <i>Paper Code: GEC-291(A)</i>	CO1		5								
	CO2		5								
	CO3			3							
	CO4	2									
	CO5	3									
Mapping of COs and PSOs for Semester-II (Generic Elective)											
<i>Paper Title: INDIAN ECONOMY</i> <i>Paper Code: GEC-291(B)</i>	CO1	2									
	CO2		2								
	CO3									4	
	CO4			4							
Mapping of COs and PSOs for Semester-II (Generic Elective)											
<i>Paper Title: Fundamentals of Accounting</i> <i>Paper Code: GEC-291(O)</i>	CO1	2									
	CO2			2							
	CO3			3							
	CO4				4						
	CO5	2									
Mapping of COs and PSOs for Semester III (Major)											
<i>Paper Title: Corporate Accounting</i> <i>Paper Code: MJC-391</i>	CO1	2									
	CO2	2									
	CO3		2								
	CO4			3							
	CO5	2									
Mapping of COs and PSOs for Semester III (Minor)											
<i>Paper Title: Business Statistics</i> <i>Paper Code: MNC-392</i>	CO1		4								
	CO2			3							
	CO3			1							
	CO4	2									
	CO5							2			

Department of Commerce

Mapping of COs and PSOs for Semester III (Generic Elective)

Course		PS01	PS02	PS03	PS04	PS05	PS06	PS07	PS08	PS09	PS010
Paper Title: Financial Management Paper Code: GEC-391 (A)	CO1	2									
	CO2		5								
	CO3			2							
	CO4	2									
	CO5	5									

Mapping of COs and PSOs for Semester III (Generic Elective)

Paper Title: International Business Paper Code: GEC-391 (B)	CO1	2									
	CO2		2,4								
	CO3	2	1								
	CO4	2									
	CO5		5,6								

Mapping of COs and PSOs for Semester III (Generic Elective)

Paper Title: Basics of Income Tax Paper Code: GEC-391 (C)	CO1	2									
	CO2		1								
	CO3		2,3								
	CO4			3							

Mapping of COs and PSOs for Semester III (Voc/SEC) Optional

Paper Title: Accounting & Taxation with GST (HE) Paper Code: Voc/SEC-XXX	CO1	2									
	CO2			2							
	CO3			1							
	CO4	3									
	CO5	2									

Mapping of COs and PSOs for Semester III (Voc/SEC) Optional

Paper Title: Salesmanship (HE) Paper Code: Voc/SEC-XXX	CO1			3							
	CO2			4							
	CO3					2					
	CO4				3						
	CO5					2					
	CO6	2									
	CO7										4

Department of Commerce

Mapping of COs and PSOs for Semester IV (Major)

Course		PS01	PS02	PS03	PS04	PS05	PS06	PS07	PS08	PS09	PS010
<i>Paper Title: Income Tax Law & Practices</i> <i>Paper Code: MJC-491</i>	CO1	2									
	CO2			3							
	CO3			5							
	CO4				6						

Mapping of COs and PSOs for Semester IV (Minor)

<i>Paper Title: Cost Accounting</i> <i>Paper Code: MNC-492</i>	CO1	2									
	CO2	2									
	CO3		4								
	CO4	1									
	CO5	2									
	CO6			3							
	CO7										2
	CO8	2									
	CO9		2								
	CO10			4							

Mapping of COs and PSOs for Semester IV (Generic Elective)

<i>Paper Title: Management Accounting</i> <i>Paper Code: GEC- 491(A)</i>	CO1	2									
	CO2		4								
	CO3			3							
	CO4	1									
	CO5		2								

Mapping of COs and PSOs for Semester IV (Generic Elective)

<i>Paper Title: Human Resources Management</i> <i>Paper Code: GEC- 491(B)</i>	CO1	2									
	CO2	2									3
	CO3	5									
	CO4		5								
	CO5		4								

Mapping of COs and PSOs for Semester IV (Generic Elective)

<i>Paper Title: Business Communication</i> <i>Paper Code: GEC- 491(C)</i>	CO1	1									
	CO2	2									
	CO3					1					
	CO4		5								
	CO5			4							

Department of Commerce

Mapping of COs and PSOs for Semester IV (Voc/SEC) Optional

Course		PS01	PS02	PS03	PS04	PS05	PS06	PS07	PS08	PS09	PS010
Paper Title: Digital Marketing (HE) Paper Code: Voc/SEC-XXX	CO1				2						
	CO2							3			
	CO3						1				
	CO4		2								
	CO5				3,4						

Mapping of COs and PSOs for Semester IV (Voc/SEC) Optional

Paper Title: Accounting & Tally (HE) Paper Code: Voc/SEC-XXX	CO1	2									
	CO2				3						
	CO3			6							
	CO4				5						
	CO5					3,5					

Mapping of COs and PSOs for Semester V (Accounts-Honours-I)

Paper Title: Cost Accounts & Cost Control Paper Code: C-591	CO1	<input checked="" type="checkbox"/>									
	CO2		<input checked="" type="checkbox"/>								
	CO3			<input checked="" type="checkbox"/>							
	CO4									<input checked="" type="checkbox"/>	
	CO5									<input checked="" type="checkbox"/>	

Mapping of COs and PSOs for Semester V (Accounts-Honours-II)

Paper Title: Indirect Taxes - Goods and Service Tax Paper Code: C-592	CO1	<input checked="" type="checkbox"/>									
	CO2		<input checked="" type="checkbox"/>								
	CO3			<input checked="" type="checkbox"/>							
	CO4										<input checked="" type="checkbox"/>
	CO5									<input checked="" type="checkbox"/>	

Mapping of COs and PSOs for Semester V (Management-Honours-I)

Paper Title: Personal Management & Industrial Relations Paper Code: C-593	CO1	<input checked="" type="checkbox"/>									
	CO2		<input checked="" type="checkbox"/>								
	CO3			<input checked="" type="checkbox"/>							
	CO4									<input checked="" type="checkbox"/>	
	CO5									<input checked="" type="checkbox"/>	

Mapping of COs and PSOs for Semester V (Management-Honours-II)

Paper Title: Management Accounting Paper Code: C-594	CO1	<input checked="" type="checkbox"/>									
	CO2		<input checked="" type="checkbox"/>								
	CO3			<input checked="" type="checkbox"/>							
	CO4									<input checked="" type="checkbox"/>	
	CO5										<input checked="" type="checkbox"/>

Department of Commerce

Mapping of COs and PSOs for Semester V (Subsidiary-Accounts/management)											
Paper Title: Business Law Paper Code: C-595/596	CO1	<input checked="" type="checkbox"/>									
	CO2		<input checked="" type="checkbox"/>								
	CO3			<input checked="" type="checkbox"/>							
	CO4								<input checked="" type="checkbox"/>		
	CO5										<input checked="" type="checkbox"/>
Mapping of COs and PSOs for Semester V (Subsidiary-Accounts/management)											
Paper Title: E-Commerce and Accounting Package Paper Code: C-597	CO1	<input checked="" type="checkbox"/>									
	CO2		<input checked="" type="checkbox"/>								
	CO3			<input checked="" type="checkbox"/>							
	CO4								<input checked="" type="checkbox"/>		
	CO5										<input checked="" type="checkbox"/>
Mapping of COs and PSOs for Semester V (Subsidiary-Accounts/management)											
Paper Title: Law Relating to Local Govt. & Authorities Paper Code: C-598	CO1	<input checked="" type="checkbox"/>									
	CO2		<input checked="" type="checkbox"/>								
	CO3			<input checked="" type="checkbox"/>							
	CO4								<input checked="" type="checkbox"/>		
	CO5										<input checked="" type="checkbox"/>
Mapping of COs and PSOs for Semester VI (Accounts- Honours-I)											
Paper Title: Corporate Tax & Management Planning Paper Code: C-691	CO1	<input checked="" type="checkbox"/>									
	CO2		<input checked="" type="checkbox"/>								
	CO3			<input checked="" type="checkbox"/>							
	CO4								<input checked="" type="checkbox"/>		
	CO5										<input checked="" type="checkbox"/>
Mapping of COs and PSOs for Semester VI (Accounts-Honours-II)											
Paper Title: Auditing Paper Code: C-692	CO1	<input checked="" type="checkbox"/>									
	CO2		<input checked="" type="checkbox"/>								
	CO3			<input checked="" type="checkbox"/>							
	CO4										<input checked="" type="checkbox"/>
	CO5								<input checked="" type="checkbox"/>		
Mapping of COs and PSOs for Semester VI (Management-Honours-I)											
Paper Title: Business Communication Paper Code: C-693	CO1	<input checked="" type="checkbox"/>									
	CO2		<input checked="" type="checkbox"/>								
	CO3			<input checked="" type="checkbox"/>							
	CO4										<input checked="" type="checkbox"/>
	CO5								<input checked="" type="checkbox"/>		

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Mapping of COs and PSOs for Semester VI (Management-Honours-II)

Paper Title: Management Information System Paper Code: C-694	CO1	<input checked="" type="checkbox"/>										
	CO2		<input checked="" type="checkbox"/>									
	CO3			<input checked="" type="checkbox"/>								
	CO4										<input checked="" type="checkbox"/>	
	CO5										<input checked="" type="checkbox"/>	

Mapping of COs and PSOs for Semester VI (Subsidiary-Accounts/Management)

Paper Title: Company Law and Secretarial Practices Paper Code: C-695/696	CO1	<input checked="" type="checkbox"/>										
	CO2		<input checked="" type="checkbox"/>									
	CO3			<input checked="" type="checkbox"/>								
	CO4										<input checked="" type="checkbox"/>	
	CO5									<input checked="" type="checkbox"/>		

Mapping of COs and PSOs for Semester VI (Subsidiary-Accounts/Management)

Paper Title: Taxation Project Paper Code: C-697	CO1	<input checked="" type="checkbox"/>										
	CO2		<input checked="" type="checkbox"/>									
	CO3			<input checked="" type="checkbox"/>								
	CO4										<input checked="" type="checkbox"/>	
	CO5										<input checked="" type="checkbox"/>	

Mapping of COs and PSOs for Semester VI (Subsidiary-Accounts/Management)


Paper Title: Major Computer Project and Practical Paper Code: C-698	CO1	<input checked="" type="checkbox"/>										
	CO2		<input checked="" type="checkbox"/>									
	CO3			<input checked="" type="checkbox"/>								
	CO4										<input checked="" type="checkbox"/>	
	CO5									<input checked="" type="checkbox"/>		


 (IQAC Coordinator) 29/8/2022


 (Convenor, Academic Committee)


 (HOD, Commerce) 29/8/22
 Department of Commerce
 I.E.H.E., Bhopal

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 अकादमिक समिति
 उच्च शिक्षा, उच्च
 माध्यमिक शिक्षा
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