

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)
(Session 2021-2022)

COURSES OFFERED IN THE INSTITUTE

Under Graduate Courses

- **B.Com. Honours (Management/Account)**
- B.A. Honours (Economics/History/Psychology/Sociology/Political Science/English Literature/Hindi Literature/Geography/Fashion Designing)
- B.Sc. Honours (Physics/Chemistry/Mathematics/Electronics/Biotechnology/Geography/Forensic-Science)

Post Graduate Courses

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

Diploma Programme

- 14 Vocational Programmes

Certificate Programme

- 31 Vocational Programmes

Training Programmes

- 09 Vocational Programmes

Special Programmes

- 03 Vocational Programmes

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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.

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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

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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.

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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 of Under-Graduate

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

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Course Outcomes (CO)s

Semester: I

Financial Accounting (Major)

Code: MJC-191

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.

Business Organisation and Communication (Minor)

Code: MNC-192

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 (Generic Elective)

Code: GEC-191(A)

Course Outcomes	<i>The students taking up this course of BCom 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.

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Semester: I

Banking and Insurance (Generic Elective)

Code: GEC-191(B)

Course Outcomes	<i>The students taking up this course of BCom 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 (Generic Elective)

Code: GEC-191(O)

Course Outcomes	<i>The students taking up this course of BCom 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 (Major)

Code: MJC-291

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 installment system
CO-4	Acquire basic concept of preparing Royalty Accounts
CO-5	Learn the basic concept of single-entry system

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Semester: II

Business Regulatory Framework (Minor)

Code: MNC-292

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 (Generic Elective)

Code: GEC-291(A)

Course Outcomes	<i>The students taking up this course of BCom 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 (Generic Elective)

Code: GEC-291(B)

Course Outcomes	<i>The students taking up this course of BCom 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

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Semester: II

Fundamentals of Accounting (Generic Elective)

Code: GEC-291(O)

Course Outcomes	<i>The students taking up this course of BCom 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	Underrated 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 Accounts (Accounts Honours-I)

Code: C-391

Course Outcomes	<i>The students taking up this course of BCom with Corporate Accounts (Honours-I) 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

Statistical Analysis (Accounts Honours-II)

Code: C-392

Course Outcomes	<i>The students taking up this course of BCom with Business Statistics (Honours-II) as a special subject of study receive the following outcomes:</i>
CO-1	Acquire the 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

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Semester: III

Marketing Management (Management Honours-I)

Code: C-393

Course Outcomes	<i>The students taking up this course of B.Com with Marketing Management (Honours-I) as a special subject of study receive the following outcomes:</i>
CO-1	To know the philosophies and concepts of marketing
CO-2	Understanding consumer behaviour, marketing plans and marketing structure
CO-3	Make students able to understand product management, life cycle and implication of pricing policies
CO-4	Gain knowledge about the advertisement tools and sales promotion.
CO-5	Make students aware about process and tools of market research.

Semester: III

Statistical Analysis (Management Honours-II)

Code: C-394

Course Outcomes	<i>The students taking up this course of B.Com with Business Statistics (Honours-II) as a special subject of study receive the following outcomes:</i>
CO-1	Acquire the 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

Semester: III

Accounts and Costing (Accounts as Subsidiary Course for Management Honours)

Code: C-395

Course Outcomes	<i>The students taking up this course of B.Com with Accounts and Costing (Accounts Subsidiary) as a special subject of study receive the following outcomes:</i>
CO-1	Understand the concept and measurement of cost
CO-2	Gain conceptual clarity about costing system
CO-3	Acquire the basic understanding of process and operating cost
CO-4	understand the process of issue of shares and debentures and understanding of corporate financial statement
CO-5	Understand the accounting for amalgamation and liquidation of companies

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Semester: III

Research Methodology (As Subsidiary Course for Accounts Honours) Code: C-396

Course Outcomes	<i>The students taking up this course of BCom with Research Methodology (Management Subsidiary) as a special subject of study receive the following outcomes:</i>
CO-1	Understand the basics of research
CO-2	Imbibe how research can be done with the help of primary and secondary data and setting hypothesis
CO-3	Expose the students to apply various statistical tools like t test, chi square test and ANOVA
CO-4	Guide the student about the planning of statistical enquiry
CO-5	Guide the students to get finding of research with the help of statistical tools

Semester: III

Programming In C++ (Computer Application as Subsidiary Course for Management and Accounts Honours) Code: C-397

Course Outcomes	<i>The students taking up this course of BCom with Programming in C++ (Computer Application Subsidiary) as a special subject of study receive the following outcomes:</i>
CO-1	Understand the elements of programming language C++
CO-2	Apply programming with the help of language
CO-3	Make students able to create their programmes with the help of programming language
CO-4	Obtain the knowledge of structure of class and function overloading
CO-5	Achieve information about inheritance

Semester: III

Income Tax for Business (Taxation as Subsidiary Course for Management and Accounts Honours) Code: C-398

Course Outcomes	<i>The students taking up this course of BCom with Income Tax for Business (Taxation as Subsidiary) as a special subject of study receive the following outcomes:</i>
CO-1	Understand the basic concepts of income tax act
CO-2	Understand procedures to determine the status of business
CO-3	Assessment of HUF and company
CO-4	Calculation of income tax from the income of business and TDS
CO-5	Filing returns to income tax department, offences and penalties

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Semester: IV

Specialised Accounts (Accounts Honours-I)

Code: C-491

Course Outcomes	<i>The students taking up this course of BCom with Specialised Accounts (Honours-I) as a special subject of study receive the following outcomes:</i>
CO-1	Know the concept of corporate accounting
CO-2	Understand the accounting of banking and general insurance companies
CO-3	Know the competition of capital reserves and minority interest in the case of holding companies
CO-4	Preparation of cash and fund flow statements, analysis of ratios
CO-5	Acquire knowledge about stock exchange transaction and voyage account

Semester: IV

Cost Accounts (Accounts Honours-II)

Code: C-492

Course Outcomes	<i>The students taking up this course of BCom with Cost Accounts (Honours-II) as a special subject of study receive the following outcomes:</i>
CO-1	Gain familiarity with the concept of cost accounting
CO-2	Understand the relationship between cost and financial accounting
CO-3	Generate a awareness of the concept of various overhead occurring in a factory
CO-4	Gain knowledge about the basics of process costing of a product.
CO-5	Acquire knowledge about service cost especially transport cost

Semester: IV

Financial Management (Management Honours-I)

Code: C-493

Course Outcomes	<i>The students taking up this course of BCom with Financial Management (Honours-I) as a special subject of study receive the following outcomes:</i>
CO-1	Understand the role of financial management for profit and wealth maximization
CO-2	Understand the concept of financial planning
CO-3	Evaluate the methods of capital budgeting and dividend policy
CO-4	Evaluate the financial statement, analysis and interpretation
CO-5	To understand the concept and need of working capital management

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Semester: IV

Research Methodology (Management Honours-II)

Code: C-494

Course Outcomes	<i>The students taking up this course of BCom with Research Methodology (Honours-II) as a special subject of study receive the following outcomes:</i>
CO-1	Understand the basics of research
CO-2	Imbibe how research can be done with the help of primary and secondary data and setting hypothesis
CO-3	Expose the students to apply various statistical tools like t test, chi square test and ANOVA
CO-4	Guide the student about the planning of statistical enquiry
CO-5	Guide the students to get finding of research with the help of statistical tools

Semester: IV

Income Tax Subsidiary (Gr-I: Accounts & Management)

Code: C-495/496

Course Outcomes	<i>The students taking up this course of BCom with Income Tax Subsidiary (Gr-I: A/c and Mgt) 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 categorised and compute total income
CO-3	Understanding clubbing procedure
CO-4	Understand a aggregate income after set off and carry forward of losses and deduction allowed under income tax act
CO-5	File online return

Semester: IV

Relational Data Base Management System Subsidiary (Gr-II: Computer Application)

Code: C-497

Course Outcomes	<i>The students taking up this course of BCom with Relational Data Base Management System (Gr-II: Computer Application) 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 categorised and compute total income
CO-3	Understanding clubbing procedure
CO-4	Understand a aggregate income after set off and carry forward of losses and deduction allowed under income tax act
CO-5	File online return

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Semester: IV

E-Commerce and Accounting Subsidiary (Gr-III: Taxation)

Code: C-498

Course Outcomes	<i>The students taking up this course of BCom with E-Commerce and Accounting Subsidiary (Gr-III: Taxation) as a special subject of study receive the following outcomes:</i>
CO-1	Conceptualize the basics of E- commerce
CO-2	Understand the planning of online business and website designing
CO-3	Understand the evolution of IT in business
CO-4	Know the basic concepts of operations of E- commerce

Semester: V

Cost Account & Cost Control (Accounts Honours-I)

Code: C-591

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

Semester: V

Indirect Taxes - Goods and Service Tax (Accounts Honours-II)

Code: C-592

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

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Semester: V

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

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 (Management Honours-II)

Code: C-594

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

Semester: V

Business Law (Accounts/Management Subsidiary Course)

Code: C-595/596

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

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Semester: V

E-Commerce and Accounting Package (Computer Application as Subsidiary Course)

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)

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.

Semester: VI

Corporate Tax Management and Planning (Accounts Honours-I)

Code: C-691

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

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Semester: VI

Auditing (Accounts Honours-II)

Code: C-692

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 of 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 (Management Honours-I)

Code: C-693

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.

Semester: VI

Management Information System (Management Honours-II)

Code: C-694

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

Department of Commerce

Semester: VI

Company Law and Secretarial Practice (Accounts/Management Subsidiary Course)

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

Semester: VI

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

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) (Taxation as Subsidiary Course)

Code: C-698

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

Department of Commerce

Programme & Course: **B.Com. Honours I-Yr (Major/Minor/Generic Elective)**

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	<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 with PSOs for Semester-I (Minor)

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<i>Paper Title: Business Organization and Communication</i> <i>Paper Code: MNC-192</i>	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 with PSOs for Semester-I (Generic Elective)

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<i>Paper Title: Business Economics</i> <i>Paper Code: GEC-191(A)</i>	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-I (Generic Elective)

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<i>Paper Title: Banking and Insurance</i> <i>Paper Code: GEC-191(B)</i>	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-I (Generic Elective)

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<i>Paper Title: Fundamental of Business</i> <i>Paper Code: GEC-191(O)</i>	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-II (Major)

Course		PS01	PS02	PS03	PS04	PS05	PS06	PS07	PS08	PS09	PS010
<i>Paper Title: Advance Financial Accounting</i> <i>Paper Code: MJC-291</i>	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-II (Minor)

Course		PS01	PS02	PS03	PS04	PS05	PS06	PS07	PS08	PS09	PS010
<i>Paper Title: Business Regulatory Framework</i> <i>Paper Code: MNC-292</i>	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-II (Generic Elective)

Course		PS01	PS02	PS03	PS04	PS05	PS06	PS07	PS08	PS09	PS010
<i>Paper Title: Business Mathematics</i> <i>Paper Code: GEC-291(A)</i>	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-II (Generic Elective)

Course		PS01	PS02	PS03	PS04	PS05	PS06	PS07	PS08	PS09	PS010
<i>Paper Title: INDIAN ECONOMY</i> <i>Paper Code: GEC-291(B)</i>	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-II (Generic Elective)

Course		PS01	PS02	PS03	PS04	PS05	PS06	PS07	PS08	PS09	PS010
<i>Paper Title: Fundamentals of Accounting</i> <i>Paper Code: GEC-291(O)</i>	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

Programme & Course:

B.Com. (Honours) Accounts/Management (Honours-I/ Honours-II/ Subsidiary)

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

Course		PS01	PS02	PS03	PS04	PS05	PS06	PS07	PS08	PS09	PS010
<i>Paper Title: Corporate Accounts</i> <i>Paper Code: C-391</i>	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-III (Accounts Honours II)

<i>Paper Title: Statistical Analysis</i> <i>Paper Code: C-392</i>	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 III (Management Honours-I)

<i>Paper Title: Marketing Management</i> <i>Paper Code: C-393.</i>	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 III (Management Honours-II)

<i>Paper Title: Statistical Analysis</i> <i>Paper Code: C-394</i>	CO1										
	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-III (Gr-I: Accounts - Subsidiary)

<i>Paper Title: Research Methodology</i> <i>Paper Code: C-396</i>	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-III (Gr-I: Management - Subsidiary)

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
Paper Title: Accounts and Costing Paper Code: C-395	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-III (Subsidiary Gr-II: Computer Application)

Paper Title: Programming in C++ Paper Code: C-397	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-III (Subsidiary Gr-III: Taxation)

Paper Title: Income Tax for Business Paper Code: C-398	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-IV (Accounts-Honours-I)

Paper Title: Specialized Accounts Paper Code: C-491	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-IV (Accounts- Honours-II)

Paper Title: Cost Accounts Paper Code: C-492	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-IV (Management-Honours-I)

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
Paper Title: Financial Management Paper Code: C-493	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-IV (Management-Honours-II)

Paper Title: Research Methodology Paper Code: C-494	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-IV (Subsidiary Gr-I: A/c and Mgt)

Paper Title: Income Tax Paper Code: C-495/496	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-IV (Subsidiary Gr-II: Computer Application)

Paper Title: Relational database Management system Paper Code: C-497	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-IV (Subsidiary Gr-III: Taxation)

Paper Title: E-Commerce & Accounting Paper Code: C-498	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-V (Accounts-Honours-I)

Course		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<i>Paper Title: Cost Accounts & Cost Control</i> <i>Paper Code: C-591</i>	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)

<i>Paper Title: Indirect Taxes - Goods and Service Tax</i> <i>Paper Code: C-592</i>	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)

<i>Paper Title: Personal Management & Industrial Relations</i> <i>Paper Code: C-593</i>	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)

<i>Paper Title: Management Accounting</i> <i>Paper Code: C-594</i>	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 Gr-I: A/c and Mgt)

<i>Paper Title: Business Law</i> <i>Paper Code: C-595/596</i>	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 Gr-II: Computer Application)

Course		PS01	PS02	PS03	PS04	PS05	PS06	PS07	PS08	PS09	PS010
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 Gr-III: Taxation)

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)

Course		PS01	PS02	PS03	PS04	PS05	PS06	PS07	PS08	PS09	PS010
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 Gr-I: A/c and Mgt)

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 Gr-II: Computer Application)

Paper Title: Major Computer Project and Practical 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 Gr-III: Taxation)

Paper Title: Taxation (Project) 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)


 (Convenor, Academic Committee)


 (HOD, Commerce)

संयोजक
 अकादमिक समिति
 उच्च शिक्षा उत्कृष्टता संस्थान
 भोपाल

Professor & Head
 Department of Commerce
 U.E.H.E., Bhopal


 (Dr. Pragyes Kumar Agarwal)
 Director

INSTITUTE FOR EXCELLENCE
 IN HIGHER EDUCATION
 BHOPAL-462006

