



H.K.E. SOCIETY'S
SMT.CHINNAMMA BASAPPA PATIL ARTS AND
COMMERCE DEGREE COLLEGE CHINCHOLI



Program, Course & Program Specific Outcome

Program Outcomes for B COM:

PO 1: The course provides a platform for experimental learning and grooms students with focused approach on specific areas like, Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, Marketing etc., which are crucial in the management of companies.

PO 2: Students have a plethora of choices to pursue professional courses such as CA, M.COM, MBA, CS, etc.

PO 3: After completing three years for Bachelors in Commerce (B.Com) program, students would gain a thorough grounding in the fundamentals of Commerce and Finance.

PO 4: The students will be ready for employment in functional areas like accounting, taxation, banking, insurance and corporate law.

PO 5: The course is focused on the all-round development of the students' personality; develop ethical values, team work, leadership managerial skill and communication skill through proper education and exposure to the vast treasure of knowledge.

PO 6: Students can independently start up their own Business.

PO 7: The course provides exposure to students in the latest trends in relevant branches of knowledge giving them the needed competence and creativity to face global challenges.

Program Specific Outcomes (B. Com)

on the completion of B.Com students are able to:

PSO 1: Students will gain a strong knowledge in various disciplines of commerce, business, accounting, economics, banking, insurance finance, auditing, business law and tax.

PSO 2: Students will acquire the skills for analyzing and interpreting financial statements which will help them in taking financial decisions for organizations.

PSO 3: Students will learn relevant Advanced accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.

PSO 4: Students will prove themselves in different professional exams.

PSO 5: Students will develop the skill of applying concepts and techniques used in commerce.

PSO 6: Acquire knowledge of Indian company act 1956 and its practicality.

PSO 7: Students will develop an attitude for working efficiently and effectively in business world.

PSO 8: Students will be able to pursue their career as Manager, Accountant , Management Accountant, cost Accountant, Bank Manager, Auditor, Company Secretary, Teacher, Professor, Stock Agents, Government employments and so on.

PSO 9: Students will be able to do their higher education and can make research in the field of finance and commerce.

B.COM SEMESTER WISE COURSE OUTCOMES (NEP)

B.Com I Semester		
SL.NO	NAME OF THE COURSE	OUTCOMES
01	Financial accounting	<ol style="list-style-type: none">1. Understand the theoretical framework of accounting as well as accounting standards.2. Demonstrate the preparation of financial statement of manufacturing and non-manufacturing entities of sole proprietors.3. Exercise the accounting treatments for consignment transactions & events in the books of consignor and consignee.4. Understand the accounting treatment for royalty transactions & articulate Royalty agreements.5. Outline the emerging trends in the field of accounting.
02	Principles of marketing	<ol style="list-style-type: none">1. Understand the basic concepts of marketing and assess the marketing environment.2. Analyse the consumer behavior in the present scenario and marketing segmentation.3. Discover the new product development & identify the factors affecting the price of a product in the present context.4. Judge the impact of promotional techniques on the customers & importance of channels of distribution.5. Outline the recent developments in the field of marketing.
03	Management principles and applications	<ol style="list-style-type: none">1. Understand and identify the different theories of organizations, which are relevant in the present context.2. Design and demonstrate the strategic plan for the attainment of

		<p>organizational goals.</p> <ol style="list-style-type: none"> 3. Differentiate the different types of authority and chose the best one in the present Context. 4. Compare and chose the different types of motivation factors and leadership styles. 5. Choose the best controlling techniques for better productivity of an organization.
04	Digital fluency	<ol style="list-style-type: none"> 1. To perform and get knowledge about applications, virtual learning and internet fundamentals. 2. Develop holistically by learning essential skills such effective communication, problem solving design thinking and teamwork.
05	Office automation (O.E)	<ol style="list-style-type: none"> 1. Students will be able to create various documents newsletters, brochures, making document using photographs, charts, presentation, documents, drawings and other graphic images. 2. To work with the worksheet and presentation software. 3. After completion of the course, students would be able to: 4. Compare and contrast various types of computers 5. Explain the purpose of CPU and how it works 6. Describe how information is stored in memory. 7. Know the basics of computers and prepare documents, spreadsheets, make small presentations with audio, video and graphs and would be acquainted with internet. 8. Create, edit, save and print documents with list tables, header, footer, graphic, spellchecker, mail merge and grammar checker. 9. Attain the knowledge about spreadsheet with formula, macros

		spell checker etc.
06	Development studies (O.E)	<ol style="list-style-type: none"> 1. Graduates will be able excel in the higher studies and /or ro succeed in profession. 2. Graduates will get a solid foundation of fundamentals required to solve socio-economic problems and also to purse higher studies. 3. Graduates will demonstrate knowledge to appreciate of the dimensions of contemporary development issues, and appreciate the interrelationship among disciplines as they relate to everyday relatives. 4. Graduates will cultivate professional and ethical attitude, effective communication skills, teamwork skills, multidisciplinary approach, value systems and through processes employees in human inquiries.
07	Sociology of Everyday Life (O.E)	<ol style="list-style-type: none"> 1. Look at the familiar world from a new perspective. 2. Able to appreciate how our social world is constructed. 3. Able to communicate effectively in written and oral formats.
B.Com II Semester		
01	Advanced Financial accounting	<ol style="list-style-type: none"> 1. Understand & compute the amount of claims for loss of stock & loss of Profit. 2. Learn various methods of

		<p>accounting for hire purchase transactions.</p> <ol style="list-style-type: none"> 3. Deal with the inter-departmental transfers and their accounting treatment. 4. Demonstrate various accounting treatments for dependent & independent branches. 5. Prepare financial statements from incomplete records.
02	Corporate administration	<ol style="list-style-type: none"> 1. Understand the framework of Companies Act of 2013 and different kind of companies. 2. Identify the stages and documents involved in the formation of companies in India. 3. Analyses the role, responsibilities and functions of Key management Personnel in Corporate Administration. 4. Examine the procedure involved in the corporate meeting and the role of company secretary in the meeting. 5. Evaluate the role of liquidator in the process of winding up of the company
03	Law and practice of banking	<ol style="list-style-type: none"> 1. Summarize the relationship between Banker & customer and different types of functions of banker. 2. Analyses the role, functions and duties of paying and collecting banker. 3. Make use of the procedure involved in opening and operating different accounts. 4. Examine the different types of negotiable instrument & their relevance in the Present context. 5. Estimate possible developments in the banking sector in the upcoming days.

04	Contemporary Indian Economy(O.E)	<ol style="list-style-type: none"> 1. Understand the current problems of Indian Economy. 2. Identify the factors contributing to the recent growth of the Indian economy. 3. Evaluate impact of LPG policies on economic growth in India. 4. Analyze the sector specific policies adopted for achieving the aspirational goals. 5. Review various economic policies adopted
05	Social Development in India (O.E)	<ol style="list-style-type: none"> 1. Distinguish between growth and development. 2. Appreciate the importance of social component of development. 3. Appreciate the need for sustainable and inclusive human development 4. Recognize the necessity for focus on changing social values to realize the full potential of growth.

B.Com III Semester

01	Corporate accounting	<ol style="list-style-type: none"> 1. Understand the treatment of underwriting of shares. 2. Comprehend the computation of profit prior to incorporation. 3. Know the valuation of intangible assets. 4. Know the valuation of shares. 5. Prepare the financial statements of companies as per companies act, 2013.
02	Business Statistics	<ol style="list-style-type: none"> 1. Familiarizes statistical data and descriptive statistics for business decision- making. 2. Comprehend the measures of variation and measures of skewness.

		<ol style="list-style-type: none"> 3. Demonstrate the use of probability and probability distributions in business. 4. Validate the application of correlation and regression in business decisions. 5. Show the use of index numbers in business.
03	Cost Accounting	<ol style="list-style-type: none"> 1. Understand concepts of cost accounting & Methods of Costing. 2. Outline the Procedure and documentations involved in procurement of materials & compute the valuation of Inventory. 3. Make use of payroll procedures & compute idle and over time. 4. Discuss the methods of allocation, apportionment & absorption of overheads. 5. Prepare cost sheet & discuss cost allocation under ABC
04	Artificial intelligence	<ol style="list-style-type: none"> 1. Appraise the theory of Artificial intelligence and list the significance of AI. 2. Discuss the various components that are involved in solving an AI problem. 3. Illustrate the working of AI Algorithms in the given contrast. 4. Analyze the various knowledge representation schemes, Reasoning and Learning techniques of AI. 5. Apply the AI concepts to build an expert system to solve the real-world problems.
05	Entrepreneurship Skills	<ol style="list-style-type: none"> 1. Discover their strengths and weaknesses in developing the entrepreneurial Mind-set. 2. Identify the different Government Institutions/Schemes available for promoting Entrepreneurs. 3. Understand the various aspects to set-up Enterprises.

		<ol style="list-style-type: none"> 4. Familiarize Mechanism of Monitoring and maintaining Enterprises. 5. Know the various features for successful/unsuccessful entrepreneurs.
B.Com IV Semester		
01	Advanced corporate accounting	<ol style="list-style-type: none"> 1. Know the procedure of redemption of preference shares. 2. Comprehend the different methods of Mergers and Acquisition of Companies. 3. Understand the process of internal reconstruction. 4. Prepare the liquidators final statement of accounts. 5. Understand the recent developments in accounting and accounting standards.
02	Costing methods and techniques	<ol style="list-style-type: none"> 1. The method of costing applicable in different industries. 2. Determination of cost by applying different methods of costing. 3. Prepare flexible and cash budget with imaginary figures 4. Analyses the processes involved in standard costing. 5. Familiarize with the Activity Based Costing and its applications.
03	Business regulatory frame work	<ol style="list-style-type: none"> 1. Recognize the laws relating to Contracts and its application in business activities. 2. Acquire knowledge on bailment and indemnification of goods in a Contractual relationship and role of agents. 3. Comprehend the rules for Sale of Goods and rights and duties of a buyer and a seller. 4. Distinguish the partnership laws, its applicability and relevance. 5. Rephrase the cyber law in the present context.
04	Business ethics	<ol style="list-style-type: none"> 1. Explain the concepts of business ethics and its approaches.

		<ol style="list-style-type: none"> 2. Examine the business and organizational ethics in the present context. 3. Analyze the ethical aspects in marketing and HR areas. 4. Analyze the ethical aspects in finance and IT areas. 5. Examine the impact of globalization on business ethics.
05	Corporate governance	<ol style="list-style-type: none"> 1. Identify the importance of corporate governance. 2. Know the rights, duties and responsibilities of Directors. 3. Analyses the legal & regulatory framework of corporate governance. 4. Outline the importance and role of board committee. 5. Understand the major expert committees Reports on corporate governance.