GOVT. DIGVIJAY AUTONOMOUS P.G. COLLEGE, RAJNANDGAON (C.G.)



DEPARTMENT OF COMMERCE

PROGRAMME OUTCOMES AND COURSE OUTCOMES 2023-24

GOVT. DIGVIJAY P.G. COLLEGE RAJNANGAON C.G.

Program outcomes, program specific outcomes and course outcomes

Department of Commerce

Bachelor of Commerce (B. Com), Master of Commerce (M. Com) 2023-24

B. COM.

Department of Commerce	Program outcome and Program Specific outcome		
	P.O 1. This program could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, Ware housing etc., well trained professionals to meet the requirements.		
Program Outcomes	P.O 2. After completing graduation, students can get skills regarding various aspects like Marketing Manager, Selling Manager, over all administration abilities of the Company.		
	P.O 3. Capability of the students to make decisions at personal & professional level will increase after completion of this course.		
Program Outcomes	P.O 4. Students can independently start up their own business.		
	P.O 5. Students can get thorough knowledge of finance and commerce.		
	P.O 6 . The knowledge of different specializations in accounting, costing, banking and finance with the practical exposure helps the students to stand inorganization.		
	 P.S.O1 The students can get the knowledge, skills and attitudes during the end of the B.com degree course. P.S.O 2 By goodness of the preparation, they can turn into a manager, accountant, management accountant, cost accountant, bank manager, auditor, company secretary, teacher, professor, stock agents and so on. 		
	P.S.O 3 Students will prove themselves in different professional exams like C.A., C S, CMA, MPSC, UPSC. As well as other coerces.		

Program Specific Outcome

P.S.O.- 4 The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in dayto-day business activities.

- **P.S.O.-** 5 Students will gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication, computer.
- **P.S.O.-** 6 Students can also get the practical skills to work as accountant, audit assistant, tax consultant, and computer operator. As well as other financial supporting services.
- **P.S.O.-** 7 Students will learn relevant Advanced accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
 - **P.S.O.-** 8. Students will be able to do their higher education and can make research in the field of finance and commerce.

Program Specific Outcome

B. Com -I Sem

Course Outcome

Financial Accounting

- 1.To enable the students to learn principles and concepts of Accountancy.
- 2.Students are enabled with the Knowledge in the practical applications of accounting.
- 3.To enable the students to learn the basic concepts of Partnership Accounting, and allied aspects of accounting.
- 4.He student will get thorough knowledge on the accounting practice prevailing in partnership firms and other allied aspects.
- 5.To find out the technical expertise in maintaining the books of accounts.
- 6.To encourage the students about maintaining the books of accounts for further reference.

B. Com -I Sem

Course Outcomes

Business Law

- 1. The student will well verse in basic provi- sions regarding legal frame work governing the business world.
- 2. To know the students with the basic concepts, terms & provisions of Mercantile and Business Laws.
- 3. To develop the awareness among the students regarding these laws affecting trade business, and commerce.

B. Com -I Sem

Course Outcomes

Business Communication

- 1.To make the students aware about the busi- ness communication.
- 2. To understand the process and importance of communication.
- 3. To develop awareness regarding new trends in business communication, various media of communication and communication devices.
- 4. To extend business communication skills through the application and exercises

B. Com -I Sem

Course Outcomes

Insurance

- 1. Explain risk management in insurance and understanding of the insurance mechanism.
- 2. Explain risk management in insurance and understanding of the insurance.
- 3. Determine the loss exposures of properties, human lives, business operations, and the financial consequences because of the occurrence of a loss.
- 4. Apply the knowledge of current information, models, and techniques and practices in all of the major business disciplines.
- Compare various kinds of insurance plans as well as the importance of contract in Customers.
- 6. Create valuable insights into overview of Life Insurance and General Insurance mechanism.

B. Com -I Sem

Course Outcomes

Business Environment

- 1.To make the students aware about the Busi- ness and Business Environment.
- 2.To enable students to evaluate business and its environment.
- 3.To enable students to understand business and society.
- 4. To enable students to discuss the contempo- rary issues in business.
- 5.To enable students to examine and evaluate business in International Environment.

B. Com -I Sem

Course Outcomes

Environmental Studies

- 1. To furnish awareness about environmental problems among people.
- 2. Impart basic knowledge about the environment and its allied problems.
- 3. Developing an attitude of concern for the environment.
- 4. Acquiring skills to help the concerned individuals in identifying and solving environmental problems.

B. Com -II Sem

Course Outcomes

Business Mathematics

- 1.Students will be able to define basic terms in the areas of business calculus and financial mathematics.
- 2. students will learn basic methods of business calculus, types and methods of interest ac- count and their basic applications in practice.
- 3. To solve problems in the areas of business calculus, simple and compound interest ac- count, use of compound interest account, loan and consumer credit.
- 4. discern effects of various types and methods of interest account.
- 5. connect acquired knowledge and skills with practical problems in economic practice.

B. Com -II Sem Course Outcomes

Corporate law

- 1. To impart students with the knowledge of fundamentals of Company Law and provisions of the Companies Act of 2013.
- 2. To apprise the students of new concepts involving in company law regime.
- 3. To acquaint the students with the duties and responsibilities of Key Managerial Personnel.

B. Com -II Sem

Course Outcome

Financial Accounting

- 1.To enable the students to learn principles and concepts of Accountancy.
- 2.Students are enabled with the Knowledge in the practical applications of accounting.
- 3.To enable the students to learn the basic concepts of Partnership Accounting, and allied aspects of accounting.
- 4.He student will get thorough knowledge on the accounting practice prevailing in partnership firms and other allied aspects.
- 5.To find out the technical expertise in maintaining the books of accounts.
- 6.To encourage the students about maintaining the books of accounts for further reference.

B. Com -II Sem

Course Outcomes

Insurance

- 1. Explain risk management in insurance and understanding of the insurance mechanism.
- 2. Explain risk management in insurance and understanding of the insurance.
- 3. Determine the loss exposures of properties, human lives, business operations, and the financial consequences because of the occurrence of a loss.
- 4. Apply the knowledge of current information, models, and techniques and practices in all of the major business disciplines.
- 6.Compare various kinds of insurance plans as well as the importance of contract in Customers.
- 6. Create valuable insights into overview of Life Insurance and General Insurance mechanism.

B. Com -II Sem

Course Outcomes

Business Environment

- 6.To make the students aware about the Busi- ness and Business Environment.
- 7.To enable students to evaluate business and its environment.
- 8.To enable students to understand business and society.
- 9.To enable students to discuss the contempo- rary issues in business.
- 10. To enable students to examine and evaluate business in International Environment.

B. Com -III Sem Course Outcomes

Corporate Accounting

- 1. This course aims to enlighten the students on the accounting procedures followed by the Companies.
- 2. Student's skills about accounting standards will be developed.
- 3. To make aware the students about the valuation of shares.
- 4. To impart knowledge about holding company accounts, amalgamation, absorption and reconstruction of company.

B. Com -III Sem

Course Outcomes

Business statistics

- 1.Describe and discuss the key terminology, concepts tools and techniques used in business statistical analysis.
- 2. Critically evaluate the underlying assumptions of analysis tools.
- 3. Understand and critically discuss the issues surrounding sampling and significance.
- 4. Discuss critically the uses and limitations of statistical analysis.
- 5. Solve a range of problems using the techniques covered.
- 6. Conduct basic statistical analysis of data.

B. Com -III sem

Course Outcomes

Auditing

- 1. Students will be versed in the fundamental concepts of Auditing and different aspects of tax
- 2. Students can understand Income Tax system properly, and can get the knowledge of different tax provisions.
- 3.To give knowledge about preparation of Audit report, Submission of Income Tax Return, Advance Tax, and Tax deducted at Source, Tax Collection Authorities under the Income Tax Act, 1961.

B. Com -III Sem Course Outcomes Business Economics

- 1.Students will be able to understand and identify the economic variables in general business atmosphere.
- 2. Learners will comprehend the relationship between various policies of business.
- 3. Students will perceive the knowledge about Economics at Micro level and various economic concepts such as Opportunity cost, Marginal Concepts, Demand Function and Law of Variable Proportion.
- 4. Student will accomplish the identical Short Run and Long Run Equilibrium of a firm and industry and also about different market structure and various pricing techniques

B. Com -III Sem

Course Outcomes

Personnel Management

- 1. To understand the basic concept of Human Resource Management. Role played by HR Manager.
- 2. To understand the importance and the impact of HRM.
- 3. To be able to form a policy for job analysis to know formulas design and evaluate various recruitment and placement policies.
- 4. Discuss the nature of job analysis including what it is and how its used.
- 5..List the states in the recruitment and selection process explain what is meant by reliability and validity.

B .	Com	-IV	Sem
		_	

Course Outcomes

Cost Accounting

- 1. To understand Basic Cost concepts, Elements of cost and cost sheet.
- 2. Providing knowledge about difference between financial accounting and cost accounting. ascertainment of Material and Labour Cost.
- Student's Capability to apply theoretical knowledge in practical situation will be increased.

B. Com -IV Sem Course Outcomes

Corporate Accounting

- 5. This course aims to enlighten the students on the accounting procedures followed by the Companies.
- 6. Student's skills about accounting standards will be developed.
- 7. To make aware the students about the valuation of shares.
- 8. To impart knowledge about holding company accounts, amalgamation, absorption and reconstruction of company.

B. Com -IV Sem

Course Outcomes

Indirect tax

Upon completion of this course, the students will be able to:

- 1.Distinguish the earlier indirect tax system and present indirect tax system
- 2. Analyse the benefits of GST and Explain the structure of GST
- 3.Explain the provisions of levy and collection of GST
- 4. Students should be able to understand various terms related to Goods and Service tax (GST).
- 5.Students should be able to understand the difference between forward charge and reverse charge mechanism and also to understand the difference between composite and mixed supply.
- 6.Students will be able to determine the time, place and value of supply.

B. Com -IV Sem

Course Outcomes

Management Principals & Applications

- 1. Upon completion of the course, students will be able to have clear understanding of managerial functions like planning, and have same basic knowledge on international aspect of management.
- 2. To understand the planning process in the organization.
- 3. To understand the concept of organization.
- 4. Demonstrate the ability to directing, leadership and communicate effectively.
- 5. To analysis isolate issues and formulate best control methods.

B. Com -IV Sem

Course Outcomes

E-Commerce

- 1. An ability to identify and analyze user needs and take them into account in the selection, creation, evaluation and administration of computer-based systems.
- 2. An ability to effectively integrate IT-based solutions into the user environment.
- 3. An ability to use current techniques, skills, and tools necessary for computing practice.
- 4.To discuss the increasing significance of E-Commerce and its applications in Business and Various Sectors.
- 1. To deliver an insight on Digital Marketing activities on various Social Media platforms and its emerging significance in Business.
- 2. To identify Latest Trends and Practices in E-Commerce and Digital Marketing, along with its Challenges and Opportunities for an Organisation.
- 8. To discuss Payment, Security, Privacy and Legal Issues in ECommerce.

B. Com -III

Course Outcomes

Income Tax

- 1. The student will be versed in the fundamental concepts of different aspects of income tax.
 - 2. The students can understand Income Tax system properly, and can get the knowledge of different tax provisions.
 - 3. To give knowledge about Submission of Income Tax Return, Advance Tax, and Tax deducted at Source, Tax Collection Authorities under the Income Tax Act, 1961.

B. Com -III
Course Outcomes

Auditing

- 4. Students will be versed in the fundamental concepts of Auditing and different aspects of tax.
- 5. Students can understand Income Tax system properly, and can get the knowledge of different tax provisions.
- 6.To give knowledge about preparation of Audit report, Submission of Income Tax Return, Advance Tax, and Tax deducted at Source, Tax Collection Authorities under the Income Tax Act, 1961.

B. Com -III

Course Outcomes

Indirect Tax With GST

Upon completion of this course, the students will be able to:

- 7. Distinguish the earlier indirect tax system and present indirect tax system
- 8. Analyse the benefits of GST and Explain the structure of GST
- 9.Explain the provisions of levy and collection of GST
- 10. Students should be able to understand various terms related to Goods and Service tax (GST).
- 11. Students should be able to understand the difference between forward charge and reverse charge mechanism and also to understand the difference between composite and mixed supply.
- 12. Students will be able to determine the time, place and value of supply.

B. Com -III

Course Outcomes

Management Accounting

- 1. Explain the application of management accounting and the various tools used.
- 2. Make inter-firm and inter-period comparison, of financial statements.
- 3. Analyse the financial statement using various ratios and prepare different budgets for the business.
- 4. Prepare Fund Flow Statement and Cash Flow Statement.

B. Com -III

Course Outcomes

Financial Management

- 3. Explain the application of management accounting and the various tools used.
- 4. Make inter-firm and inter-period comparison, of financial statements.
- 5. Analyse the financial statement using various ratios and prepare different budgets for the business.
- 6. Prepare Fund Flow Statement and Cash Flow Statement.

B. Com -III

Course Outcomes

Financial Market Operation

- 1.Describe the different components of a financial system and their role.
- 2. Explain the recent developments in the Indian financial system.
- 3. Describe the instruments, participants and operation of the money market.
- 4. Describe the methods of issuing shares and role of intermediaries in the primary market .
- 5. Describe the trading mechanism in the stock market
- 6. List the various speculators and describe the speculative activities.
- 7. Describe various types of derivatives.

B. Com -III

Course Outcomes

Principles of Marketing

- 1. To understand how organizations identify customers and their wants/needs.
- 2. To comprehend marketing decisions, based upon the combination of product, price, promotion, and distribution elements.

In this course, Student will study consumer and industrial markets and understand the value of the marketing mix in the marketing planning process.

- 3. To understand marketing is carried out by an organization to meet the requirements of domestic and international buyers, both households and businesses, within the bounds of ethics and the legal environment.
- 4. To apply key frameworks and methods, and develop analytical skills to solve marketing problems.
- 5. To provide you with a firm foundation in marketing theory and marketing lexicon.
- 6. Another course objective is to relate the impact of marketing and its integration with your own major or field of interest.

B. Com -III

Course Outcomes International Marketing International Marketing

Upon successful completion, students will have the knowledge and skills to:

- 1. Classify strategies for entering export markets from extant knowledge and research.
- 2. Apply core theoretical concepts in international marketing to find practical solutions to constraints of small businesses.
- 3. Differentiate the merits of varied solutions in the profession of marketing and business development.
- 4. Synthesise feedback obtained from real world critique and evidence gathered from different sources to address problems related to international marketing.
- 5. Propose revised strategies and marketing communications to enter diverse international markets.
- 6. Improve professional experience through an evidence-based approach to decision making in the domain of international marketing.
- 7. Reflect on the significance of international marketing in the future direction of global business developments

Foundation Course

B. Com Part – I, II & III

B. Com Part – I, II & III

- 1. To understand the basic concept and subject of Hindi & its origin.
- 2. Evaluating the concept of Hindi from past to present and making the society more closely through literature.
- 3.Students can work anywhere in India, as they know Hindi Our National Language.
- 4. In many other countries also, Hindi is used as an Official Language as well as second language. So, they can easily be employed easily in those countries also.
- 5. As they are practicing translation from Hindi to English and English to Hindi and some other languages as well, they can become translators in many Central Govt Offices.

Foundation Course (English)

B. Com Part – I, II & III

- 1. To offer relevant and practically helpful pieces of prose and poetry to students so that they not only get to know the beauty and communicative power of English but also its practical application.
- 2. To expose students to a variety of topics that dominates the contemporary socio-economic and cultural life.
- 3. To develop oral and written communication skills of the students so that their employability enhances.
- 4. To develop overall linguistic competence and communicative skills of students.
- 5. To expose students to a good blend of old and new literary extracts having various themes that are entertaining and informative so that they realize the beauty ad communicative power of English.

M.COM.

Department of Commerce	Program outcome and Program Specific outcome		
	Specific outcome		
	P.O1 . To provide a systematic and rigorous learning and exposure to Banking and Finance related disciplines.		
Program Outcomes	P.O2. To train the student to develop conceptual, applied and research skills as well as competencies required for effective problem solving and right decision making in routine and special activities relevant to financial management and Banking Transactions of a business.		
	P.O3. To acquaint a student with conventional as well as contemporary areas in the discipline of Commerce.		
	P.O4. To enable a student well versed in national as well as international trends.		
Program Outcomes	P.O5. To facilitate the students for conducting business, accounting and auditing practices, role of regulatory bodies in corporate and financial sectors nature of various financial instruments.		
	P.O6. To provide in-depth understanding of all core areas specifically Advanced Accounting, International Accounting, Management, Security Market Operations and Business Environment, Research Methodology and Tax planning.		
Program Specific Outcome	After Completing Masters in Commerce students are able to-		
	Develop an ability to apply knowledge acquired in problem solving.		
	P.S.O1. Ability to work in teams with enhanced interpersonal skills and communication.		

	P.S.O2. The students can work in different domains like Accounting, Taxation, HRM, Banking and Administration.			
Program Specific Outcome	P.S.O3. Ability to start their own business.P.S.O4. Ability to work in MNCs as well as pvt, and public companies.			
	P.S.O5. To develop team work, leadership and managerial and administrative skills.			
	P.S.O6. Students can go further for professional courses like CA/ CS/CMA/CF			
	Develop an understanding of the applications of managerial economics.			
M.Com - Sem -1&I	2. Interpret regression analysis and discuss why it's employed in decision-making.			
Course Outcomes	3. Discuss optimization and utility including consumer behaviour.			
Managerial Economics	4. Assess the relationships between short-run and long-run costs.			
	5. Analyse perfectly competitive markets including substitution.			
	6. Explain uniform pricing and how it relates to price discrimination and total revenue.			
	7. Analyse a chosen company to include the above, but to further make recommendations for the company based upon the weekly topics.			
M.Com - Sem -I & II Course Outcomes Income tax laws & Accounts	1. The student will be versed in the fundamental concepts of different aspects of income tax. 2. The students can understand Income Tax system properly, and can get the knowledge of different tax provisions.			

M.Com. Sem -I &II

Course Outcomes

Corporate legal Framework

- 1. Provides Knowledge of relevant provision of various laws influencing the business operations.
- 2. Students will learn about basic understanding of the laws relating to contract, consumer protection, competition, companies and dispute resolution.

M.Com - Sem -I & II Course Outcomes

Cost Accounting Sis

1.-Exposes the students to the basic conceptsand the tools used in cost accounting.

M.Com. Sem I & II Course Outcomes Research Methodology

- 1. To provide students' knowledge of Research concepts and inculcate an analytical approach to the subject matter.
- 2. To arouse the student's interest by showing the relevance and use of various research theories.
 - 3. To apply Research reasoning to solvebusiness problems.

M.Com - Sem -III &IV Course Outcomes Advanced Accounting

2. To impart knowledge of a theoretical foundation for the preparation and presentation of financial statements.

To inculcate the understanding of rules of measurement and reporting relating to various types of business entities.

M.Com. Sem - III&N Course Outcomes

Management Concept Organisational Behaviour

- 1-Helps student understand and conceptual framework of management and organizational behaviour.
- 2.To provide in depth knowledge about process of formation of group behaviour in an organization set up.
- 3.To make the students understand various concepts of organization

 Behaviour.

Students will be Able to -1. Analyse statistical M.Com. Sem - III data graphically using frequency distributions and cumulative frequency distributions. Course Outcomes 2. Analyse statistical data using measures of central tendency, dispersion and location. Statistical Analysis 3. Use the basic probability rules, including additive and multiplicative laws, using the terms, independent and mutually exclusive events. 1. Explain the application of managementaccounting and the M.Com--III & IV various tools used. 2. Make inter-firm and inter-period Course Outcomes comparison, offinancial statements.

Accounting for managerial decision

3. Analyse the financial statement using various ratios and prepare different budgets for the business.

Prepare Fund Flow Statement and Cash FlowStatement.

M.Com - Sem -III Course Outcomes Marketing Management

- 1.Demonstrate an understanding of how marketing fits with the other business.
- 2. Demonstrate the ability to critically evaluate a marketing program from consumer and marketing practitioner viewpoints, including consideration of ethical implications