

HERAMBA CHANDRA COLLEGE
DEPARTMENT OF COMMERCE
Semester VI
**Project Work (Project Report-50 + Viva-
Voce Examination-50) Full Marks 100**
Programme: B.Com (Hons. +Gen) under CBCS

Table 1: Programme Specific Outcomes for B.Com (PSO):

Sl No	On completing B.Com , the students will be able to
PSO 1	Specialize in a specific area of commerce, such as accounting, finance, marketing or international business.
PSO 2	Develop analytical, critical thinking skills and solve complex business problems.
PSO 3	Improve their communication skills, both written and verbal through coursework.
PSO 4	Analyze data, make informed decisions and propose solutions to real-world business challenges. This hands-on experience can be invaluable in building a strong resume and gaining practical skills.
PSO 5	Focus on leadership and management skills for making thoughtful decisions about organization's mission and goals.
PSO 6	Navigate ethically challenging situations and norms required to face different challenges in growing Trade, Industry and Research.
PSO 7	Prove themselves in various professional exams like C.A., C.S., Banking, UPSC, MBA etc.
PSO 8	Enhance career prospects. Graduates are prepared for a wide range of job opportunities in fields like finance, accounting, marketing, business management and more.

Course Outcomes (CO) are mapped to the revised Bloom's Taxonomy using the following abbreviations

R- Remembering, U- Understanding, Ap- Applying, An- Analysing, E- Evaluating, C- Creating

Semester- VI (January to June)
Project work

Table 2: Assigning programme specific objectives with course outcomes

Programme	B.Com (Hons.)
Course Code	CC 6.1 Ch
Course Name	Project Work
Year and Semester	3rd year 6th semester
Course Objective	To enhance students' understanding of business concepts, improve analytical and research skills, and promote effective communication

SL No	Course Outcome	On completing the course, the student will be able to learn:	PSO Addressed	Cognitive level
1	Selection of the topic for the project	<ul style="list-style-type: none"> • Suitability of the topic. • Relevance of the topic • Time available at the disposal. • Feasibility of data collection within the given time limit. <p>Challenges involved in the data collection (time & cost involved in the data collection, possibility of getting responses, etc.)</p>	PSO 2	U Ap An C
2	Finalisation of the Topic and preparation of Project Proposal	<ul style="list-style-type: none"> • Finalisation of the Topic • Preparation of Project Proposal in consultation with the Supervisor 	PSO 2 PSO 4	U Ap An E C
3	Collection of information and data	Collection of information and data relating to the topic and analysis of the same	PSO 3 PSO 4	U An E
4	Writing the report	<p>Writing the report dividing it into suitable chapters, viz.,</p> <ul style="list-style-type: none"> • Chapter 1: Introduction, • Chapter 2: Conceptual Framework / National & International Scenario, • Chapter 3: Analysis & Findings • Chapter 4: Conclusion and Recommendations. • Annexures, 	PSO 1 PSO 2 PSO 3 PSO 4	R U Ap An E C

		• References / Bibliography		
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Table 3: Correlation Level

	PSO 1	PSO 2	PSO 3	PSO4	PSO5	PSO6	PSO7	PSO8
CO1		2						
CO2		2		2				
CO3			3	3				
CO4	2	3	3	3				
AVERAGE	2	2.33	3	2.67				
Correlation Level (1-Low(40%<Achievement<50%), 2- Medium (50%<Achievement<60%), 3- High (60%<Achievement)								

Semester VI

Computerised Accounting System and E-Filing of Tax Return (SEC 6.1 Chg)

Programme: B.Com (Hons. +Gen) under CBCS

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PSO 1	Specialize in a specific area of commerce, such as accounting, finance, marketing or international business.
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PSO 4	Analyze data, make informed decisions and propose solutions to real-world business challenges. This hands-on experience can be invaluable in building a strong resume and gaining practical skills.
PSO 5	Focus on leadership and management skills for making thoughtful decisions about organization's mission and goals.

PSO 6	Navigate ethically challenging situations and norms required to face different challenges in growing Trade, Industry and Research.
PSO 7	Prove themselves in various professional exams like C.A., C.S., Banking, UPSC, MBA etc.
PSO 8	Enhance career prospects. Graduates are prepared for a wide range of job opportunities in fields like finance, accounting, marketing, business management and more.

Course Outcomes (CO) are mapped to the revised Bloom's Taxonomy using the following abbreviations

R- Remembering, U- Understanding, Ap- Applying, An- Analysing, E- Evaluating, C- Creating

Semester- VI (January to June)
Computerised Accounting System and E-Filing of Tax Return

Table 2: Assigning programme specific objectives with course outcomes

Programme	B.Com (Hons. + General)
Course Code	SEC 6.1 Chg
Course Name	Computerised Accounting System and E-Filing of Tax Return
Year and Semester	3 rd year 6 th semester
Course Objective	Basic Idea about accounting and tax in using accounting software

**Computerised Accounting System and E-Filing of Tax Return
(Practical)**

Semester	SL No	Course Outcome	On completing the course, the student will be able to learn:	PSO Addressed	Cognitive level
VI	Computerized Accounting Package	CO-1	Students will gain in dept knowledge of the accounting software applications, word processing and spreadsheet	3,4	Ap, An, C
	Designing Computerized accounting system	CO-2	Students will be able to establish company records, maintain daily transactions using the general ledger, accounts payable ,	4,5,6,7	Ap, An

			accounts receivable, inventory, account reconciliation and payroll and credit financial statements		
	E-filing of Tax Return	CO-3	Students will be able to equipped with Indian Taxation System and enhance their skills in the field of taxation and online filing of tax return	2,4	E, An
Sl No	On completing B.Com , the students will be able to				

Table 3: Correlation Level (practical)

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO1			3	4				
CO2			3		3	4	3	
CO3		3		3				
CO4		3		2				
CO5					4			
Average		3	3	3	3.5	4	3	

Correlation Level (1-Low(40%<Achievement<50%), 2- Medium (50%<Achievement<60%),
3- High (60%<Achievement)

PSO 1	Specialize in a specific area of commerce, such as accounting, finance, marketing or international business.
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Semester VI
Financial Management (DSE6.2A)
Programme: B.Com (Hons. +Gen) under CBCS

Table 1: Programme Specific Outcomes for B.Com (PSO):

SL No	Course Outcome	On completing the course, the student will be able to learn:	PSO Addressed	Cognitive level
Unit 1 Introduction	CO1	Basic concept of financial management issues, objectives and functions of financial management.	1,2,4,5,6,7,8	R,U, AP,AN,E
Unit 2 Sources of Finance and Cost of Capital	CO2	Different sources of finance and determine the cost of capital.	1, 2,4,7,8	R,U,AP,AN,E,C
Unit 3 Leverage and Capital Structure	CO3	Concept of leverage in finance , capital structure theories and Determination of the optimum capital structure.	1, 2,4,5,7,8	U, AP, AN, E

Theories				
Unit 4 Working Capital Management (1)	CO4	Concept of working capital and estimation of working capital requirement of a business organisation.	1,2,4,7,8	U,AP, AN, E
Unit 5 Working Capital Management (2)	CO5	Various sources of financing working capital. and Ways of managing different components of working capital.	1,2,4,7,8	U,AP, AN, E,C
Unit 6 Capital Expenditure Decisions (1)	CO6	Concept of capital budgeting. Techniques of decision making for selection of projects.	1,2,4,5,7,8	U,AP, AN, E
Unit 7 Capital Expenditure Decisions (2)	CO7	Concept of capital rationing, how to rank competing projects and projects with unequal lives.	1,2,4,5,6,7,8	U,AP, AN, E
Unit 8 Dividend Decision	CO8	Concept of Dividend, Dividend Retention ratio and pay-out ratio, and growth. Different models of dividend payment and formulation of dividend policy.	1,2,4,5,6,7,8	R,U,AP, AN, E

Course Outcomes (CO) are mapped to the revised Bloom's Taxonomy using the following abbreviations

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Semester- VI (January to June)

DSE 6.2A: Financial Management

Table 2: Assigning programme specific objectives with course outcomes

Programme	B.Com (Hons.)
Course Code	DSE 6.2A
Course Name	Financial Management
Year and Semester	3 rd year 6th semester
Prerequisite Course	Nil
Course Objective	Basic Idea about finance concepts for managing day to day operations and to solve complex financial matters.

Table 3: Correlation level

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO1	3	2		3	2	1	3	3
CO2	3	2		3	2		3	3
CO3	3	2		3	3		3	2
CO4	2	1		3	2		3	2
CO5	3	1		3	2		3	2
CO6	3	3		3	2		3	2
CO7	3	3		3	3	3	3	2
CO8	3	3		3	3	3	3	3
AVERAGE	3	2	0	3	2	3	3	3
Correlation Level (1-Low(40%<Achievement<50%), 2- Medium (50%<Achievement<60%), 3- High (60%<Achievement)								

Semester VI
Financial Reporting and Financial Statement Analysis (DSE
6.1A)
Programme: B.Com (Hons. +Gen) under CBCS

Table 1: Programme Specific Outcomes (PSO):

Sl No	On completing B.Com , the students will be able to
PSO 1	Specialize in a specific area of commerce, such as accounting, finance, marketing or international business.
PSO 2	Develop analytical, critical thinking skills and solve complex business problems.
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PSO 4	Analyze data, make informed decisions and propose solutions to real-world business challenges. This hands-on experience can be invaluable in building a strong resume and gaining practical skills.
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PSO 7	Prove themselves in various professional exams like C.A., C.S., Banking, UPSC, MBA etc.
PSO 8	Enhance career prospects. Graduates are prepared for a wide range of job opportunities in fields like finance, accounting, marketing, business management and more.

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Semester- VI (January to June)

DSE 6.1A: Financial Reporting and Financial Statement Analysis

Table 2: Assigning programme specific objectives with course outcomes

Programme	B.Com (Hons.)
Course Code	DSE 6.1A
Course Name	Financial Reporting and Financial Statement Analysis
Year and Semester	3 rd year 6th semester
Prerequisite Course	Nil
Course Objective	Basic Idea about finance concepts for managing day to day operations and to solve complex financial matters.

SL No	Course Outcome	On completing the course, the student will be able to learn:	PSO Addressed	Cognitive level
Unit 1 Holding Company	CO1	The concept of holding company and subsidiary company, minority interest, the accounting of consolidated balance sheet.	1,2,4,7,8	R, U, AP,E

Unit 2 Accounting Standards	CO2	Concept and scope of accounting standard.	1, 2,4,5,6,7, 8	R,U,AP,AN, E
Unit 3 Fund Flow Statement	CO3	Concept, fund flow statement and preparation.	1,2,4,6,7, 8	R,U, AP, AN, E, C
Unit 3 Cash Flow Statement	CO4	Concept of cash flow statement and preparation.	1,2,4,5,6, 7,8	R,U,AP,AN, E, C
Unit 4 Introduction to Financial Statements Analysis	CO5	Introduction to financial statement analysis, comparative, common size and trend analysis.	1,2,4,6,7, 8	R,U,AP, AN, E, C
Unit 5 Accounting Ratios for FSA	CO6	Introducing the concept of ratio in financial statement analysis	1,2,4,5,6, 7,8	R,U,AP, AN, E, C

Table 3: Correlation level

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO1	3	3		3	2		3	3
CO2	3	2		3	3		3	3
CO3	2			1	2		2	3
CO4	3	2		3	3		3	3
CO5	3	3		3	3		3	3
CO6	3	3		3	3		3	3
AVERAG E	2.83	2.6		2.67	2.67		2.83	3

Correlation Level (1-Low(40%<Achievement<50%), 2- Medium (50%<Achievement<60%), 3- High (60%<Achievement)

Semester V
Corporate Accounting (DSE 5.2 A)
Programme: B.Com (Hons. + Gen.) under CBCS

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PSO 1	Specialize in a specific area of commerce, such as accounting, finance, marketing or international business.
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Semester V (July to December)
Corporate Accounting

Table 2: Assigning programme specific objectives with course outcomes

Programme	B.Com (Hons. + General)
Course Code	DSE 5.2 A
Course Name	Corporate Accounting
Year and Semester	3 rd year 5 th semester
Course Objective	Basic idea about Corporate Accounting

Sl. No.	Course Outcome	On completing the course, the student will be able to learn:	PSO addressed	Cognitive level
Unit 1 Company – Introduction and Accounting for Share & Debenture	CO1	Concept of company accounts, issue of Shares, Right Shares, Bonus Share, Sweat Equity Share, issue of Debenture, underwriting of shares and debentures, accounting for change in capital structure.	1, 6, 7, 8	U, Ap, An, E
Unit 2 Buy back of Securities and Redemption of Preference share	CO2	Concept of Redemption of preference share, Buy-back of shares and securities.	1, 7	U, Ap, An, E
Unit 3 Company Final Accounts	CO3	How to prepare Corporate Financial Statement (Statement of Profit and Loss & Balance Sheet).	1, 4, 6, 7, 8	U, Ap, An, E
Unit 4 Redemption of Debentures	CO4	Concept of accounting for Redemption of Debenture.	1, 7	U, Ap, An, E
Unit 5 Valuation	CO5	Concept of valuation of Goodwill and Shares.	1, 7, 8	U, Ap, An, E
Unit 6 Company Merger and Reconstruction	CO6	Accounting for Merger and Acquisition, Accounting for Internal Reconstruction.	1, 4, 6, 7, 8	U, Ap, An, E

Table 3: Correlation Level

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO1	3					2	3	3
CO2	3						3	
CO3	3			3		2	3	3
CO4	3						3	
CO5	3						3	2
CO6	3			3		2	3	2
AVERAGE	3			3		2	3	2.5
Correlation Level: 1-Low (40%<Achievement<50%), 2-Medium (50%<Achievement<60%), 3-High (60%<Achievement)								

Semester V**TAXATION II (CC 5.2 Ch, DSE 5.1 A)****Programme: B.Com (Hons. +Gen) under CBCS****Table 1: Programme Specific Outcomes for B.Com (PSO):**

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Semester- V (July to December)
TAXATION II

Table 2: Assigning programme specific objectives with course outcomes

Programme	B.Com (Hons. + General)
Course Code	CC 5.2 Ch, DSE 5.1 A
Course Name	TAXATION II
Year and Semester	3 rd year 5 th semester
Course Objective	Basic Idea about Tax liability and Indirect Tax

SL No	Course Outcome	On completing the course, the student will be able to learn:	PSO Addressed	Cognitive level
Module I Unit 1 Computation of Total Income and Tax Payable	CO1	Concept of the rate of Tax to different assessee, Tax liability of Individual and Firm.	1,2, 4,6,7,8	R, U, AP, AN, E
Unit 2 Tax Management	CO2	Concept of filing of return, relevant items, PAN, TAN, Self-assessment, concept of Advance Tax, Interest and Fees, TDS.	1, 2,4,6,7,8	U,AP,AN ,E
Module II Unit 3 Basic Concepts of Indirect Tax and Overview of GST	CO3	Concepts, Application of different types of GST, details about the relevant items of GST.	1,2,6, 7,8	R, U, AP
Unit 4 Taxable event, supply- Concept, time, value and place, charge of GST	CO4	Concept of Supply and its relevant items, Concept of Time, place and value of Supply, Forward and Reverse charge.	1, 2, 4, 6,7,8	U, AP, AN, E.

Unit 5 Input and Output Tax computation, Input Tax Credit (ITC) and Computation Scheme under GST	CO5	Concept of ITC, How to utilise ITC for GST payment, concept of Composition Scheme, Turnover valuation, Time of payment of GST	1,2,4,6, 7, 8	U,AP, AN, E
Unit 6 Customs	CO6	Concept, Duties, Valuation of Duties.	1,2,4,6,7,8	U, AP, AN, E,

Table 3: Correlation Level

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO1	3	2		3		3	3	3
CO2	3	2		3		3	3	3
CO3	3	2				3	3	3
CO4	3	3		3		3	3	3
CO5	3	3		3		3	3	3
CO6	3	3		3		3	3	3
AVERAGE	3	2.50		3		3	3	3
Correlation Level (1-Low(40%<Achievement<50%), 2- Medium (50%<Achievement<60%), 3- High (60%<Achievement)								

Semester V

AUDITING & ASSURANCE(CC 5.1 Ch, CC1 5.1 Cg)

Programme: B.Com (Hons. +Gen) under CBCS

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Semester- V (July to December)
Auditing & Assurance

Table 2: Assigning programme specific objectives with course outcomes

Programme		B.Com (Hons. + General)		
Course Code		CC 5.1 Ch, CC1 5.1 Cg		
Course Name		Auditing & Assurance		
Year and Semester		3rd year 5th semester		
Course Objective		Basic Idea about Auditing and Assurance		
SL No	Course Outcome	On completing the course, the student will be able to learn:	PSO Addressed	Cognitive level
Unit 1 Concept, Need and Purpose of Audit	CO1	Meaning and Objectives of Independent Financial Audit, Basic Principles Governing an Audit, Concept of Auditor's Independence, Errors and Fraud- Concepts, Means and Auditor's Responsibility towards Detection and Prevention of Fraud, Classification of Audit, Concept and Purpose of Standards on Auditing (SA)	1,6,7	R, U, An

Unit 2 Audit Procedures and Techniques	CO2	Concept of Auditing Engagement, Audit Planning, Audit Programme, Audit Working Paper, Ownership and Custody of Working Papers, Meaning of Audit file, Audit Note Book, Audit Memorandum, Concept, Need and Procedures to obtain Audit Evidence, Concept of Routine Checking, Test Checking and Auditing in Depth, Audit of Educational Institutions, Hospitals and Hotels	2,4,6	U, Ap, An, E
Unit 3 Audit Risk and Internal control System	CO3	Concept and Types of Audit Risk, Meaning and Objectives of Internal Control, Internal Check, Internal Audit, Reliance by Statutory Auditor on Internal Auditor's Work	1,4,6,8	R, U, An, E
Unit 4 Vouching, Verification and Valuation	CO4	Meaning and Objectives of Vouching, Factors to be Considered during Vouching, Vouching of Different Items of Receipts and Payments, Concept and objectives of Verification and Valuation, Differences between Vouching and Verification, Verification of Different Items of Assets and Liabilities	2,4,7,8	U, Ap, An, E
Unit 5 Company Audit	CO5	Qualification, Disqualification, Appointment and Rotation, Removal and Resignation, Remuneration, Rights, Duties and Liabilities of Company Auditor, Concept of Branch Audit and Joint Audit, Concept and Provisions of the Companies Act regarding Depreciation, Provisions of the Act, Legal Decisions and Auditor's Responsibility relating to Divisible Profit and Dividend	1,5,7,8	R, U, Ap
Unit 6 Audit Report and Certificate	CO6	Definition and Distinction between Report and Certificate, Different Types of Report. Contents of Audit Report, Concept of True and Fair View Concept and Relevance of Materiality	2,3,4,5,7,8	U, Ap, An, C
Unit 7 Other Thrust	CO7	Concepts, Objectives Relevant Provisions of Companies Act regarding Cost Audit, Management	1,5,7,8	R, U, Ap

Areas		Audit, Tax Audit, Meaning of Social Audit, Propriety Audit, Performance Audit, Environment Audit		
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Table 3: Correlation Level

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO1	3					2	3	
CO2		3		3		2		
CO3	3			3		3		3
CO4		3		3			3	3
CO5	3				2		3	3
CO6		2	3	3	2		3	2
CO7	2	2					3	3
AVERAGE	2.75	2.5	3	3	2	2.33	3	2.8
Correlation Level (1-Low(40%<Achievement<50%), 2- Medium (50%<Achievement<60%), 3- High (60%<Achievement)								

Semester IV

COST AND MANAGEMENT ACCOUNTING –II (CC 4.2 Ch, CC 4.2Cg)

Programme: B.Com (Hons. +Gen) under CBCS

Table 1: Programme Specific Outcomes for B.Com (PSO):

Sl. No	On completing B.Com (Hons. & General), The students will be able to
PSO 1	Specialize in a specific area of commerce, such as accounting, finance, marketing or international business.
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Semester- IV (January to June)

Programme	B.Com (Hons. + General)
Course Code	CC 4.2 Ch, CC 4.2Cg
Course Name	Cost and Management Accounting -II
Year and Semester	Year 2, Semester-IV
Course Objective	To equip students with advanced skills and knowledge that go beyond the basics covered in introductory courses and providing them with the knowledge and skills needed to navigate complex business environment

Table 2: Assigning programme specific objectives with course outcomes:

SL No	Course Outcome	On completing the course, the student will be able to learn:	PSO Addressed	Cognitive level
Unit 1 Joint Product & By product Activity Based Costing	CO1	Meaning, treatment and apportionment of cost; decision relating further processing Problems of traditional costing; meaning of Activity Based Costing; cost analysis under ABC; application of ABC	1,2,4,7	U, Ap, An
Unit 2	CO2	Budget and Budgetary Control; The budget	1,2,4,5,6,	U, Ap, An

Budget and Budgetary Control		manual, principal budget factor, preparation and monitoring procedures, Fixed and Flexible budget, preparation of functional budgets – concepts, cash budget, flexible budget.	7	
Unit 3 Standard Costing	CO3	Standard Costs and Standard Costing; Uses, & Importance. Differences with Budgetary Control, Preliminary Steps. Classification of Standards. Analysis and computation of Materials, Labour and Overhead Costs (concepts only) Variances.	2,3,4,5,6,7	U, Ap, An, E
Unit 4 CVP Analysis, Marginal Costing	CO4	CVP Analysis Introduction; CVP Assumptions and Uses; Break-Even Analysis: BE Point and Margin of Safety; Graphical presentation of CVP Relationship; Profit Graph Marginal Costing and Management Decisions – Marginal Costing vis-à-vis Absorption Costing; Cost statement under marginal costing and absorption costing; Marginal Costing Techniques.	2,4,5,6,7,8	U, Ap, An, E
Unit 5 Short-term Decision Making	CO5	Marginal Cost and decision relating Product Pricing; Product Mix; Make or Buy; Choosing among alternatives and closing down or suspending an activity.	2,3,4,5,8	U, Ap, An, E

Table 3: Correlation Level

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO1	3	2		3			2	
CO2		3		3	3	3	3	
CO3		3	3	3	3	2	3	
CO4		3		3	3	2	3	3
CO5		2	3	3	2			2
AVERAGE	3	2.6	3	3	2.75	2.33	2.75	2.5
Correlation Level (1-Low(40%<Achievement<50%), 2-Medium (50%<Achievement<60%), 3-High (60%<Achievement)								

Semester IV
TAXATION I (CC4.1 Ch, CC 4.1 Cg)
Programme: B.Com (Hons. +Gen) under CBCS

Table 1: Programme Specific Outcomes for B.Com (PSO):

Sl. No	On completing B.Com (Hons. & General), The students will be able to
PSO 1	Specialize in a specific area of commerce, such as accounting, finance, marketing or international business.
PSO 2	Develop analytical, critical thinking skills and solve complex business problems.
PSO 3	Improve their communication skills, both written and verbal through coursework.
PSO 4	Analyze data, make informed decisions and propose solutions to real-world business challenges. This hands-on experience can be invaluable in building a strong resume and gaining practical skills.
PSO 5	Focus on leadership and management skills for making thoughtful decisions about organization's mission and goals.
PSO 6	Navigate ethically challenging situations and norms required to face different challenges in growing Trade, Industry and Research.
PSO 7	Prove themselves in various professional exams like C.A., C.S., Banking, UPSC, MBA etc.
PSO 8	Enhance career prospects. Graduates are prepared for a wide range of job opportunities in fields like finance, accounting, marketing, business management and more.

Course Outcomes (CO) are mapped to the revised Bloom's Taxonomy using the following abbreviations

R- Remembering, U- Understanding, Ap- Applying, An- Analysing, E- Evaluating, C- Creating

Semester- IV (January to June)

Programme	B.Com (Hons. + General)
Course Code	CC4.1 Ch, CC 4.1 Cg
Course Name	Taxation I
Year and Semester	Year 2, Semester-IV

Course Objective	To develop a comprehensive understanding of the fundamental principles of taxation, including types of taxes, tax structures and the rationale behind taxation.
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Table 2: Assigning programme specific objectives with course outcomes :

SL No	Course Outcome	On completing the course, the student will be able to learn:	PSO Addressed	Cognitive level
Unit 1	CO1	<p>a) Basic Concepts and Definitions under IT Act Assessee, Previous year, Assessment year, Person, Income, Sources of income, Heads of income, Gross total income, Total income, Maximum marginal rate of tax, Tax Evasion, Tax avoidance, Tax planning.</p> <p>b) Residential Status and Incidence of Tax Residential status of all persons except company</p> <p>c) Incomes which do not form part of Total Income Except section 10AA. d) Agricultural Income Definition, determination of agricultural and non-agricultural Income, assessment of tax liability when there are both agricultural and non-agricultural income</p>	1,2,4	U, R, AP
Unit 2 Heads of Income and Provisions governing Heads of Income	CO2	<p>a) Salaries</p> <p>b) Income from House property</p>	1,2,4,7	U,AP
Unit 3 Heads of Income and Provisions governing Heads of Income	CO3	<p>a) Profits and Gains of Business and Profession Special emphasis on sec. 32, 32AC, 32AD, 35, 35D, 36(i)(ib), (ii), (iii), (iv), (vii), 37, 37(2B), 40A(2), 40A(3), 43B, (Excluding presumptive taxation)</p> <p>b) Capital Gains Meaning and types of capital assets, basic concept of transfer, cost of acquisition, cost of improvement and indexation, computation of</p>	2,3,4,5,6, 7,8	U, AP, AN

		STCG and LTCG, exemptions u/s 54, 54B, 54EC and 54F, capital gain on transfer of bonus shares, right entitlement and right shares, taxability of STCG and LTCG. c) Income from Other Sources Basis of charge excluding deemed dividend		
Unit 4	CO4	a) Income of other Persons included in Assessee's Total Income Remuneration of spouse, income from assets transferred to spouse and Son's wife, income of minor. b) Set off and Carry Forward of Losses Mode of set off and carry forward, inter source and inter head set off, carry forward and set off of losses u/s 71B, 72, 73, 74, 74A. c) Deductions from Gross Total Income Basic concepts, deductions u/s 80C, 80CCC, 80CCD, 80CCE, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGC, 80TTA, 80U d) Rebate u/s 87A	1,4,5,6,7,8	U,AP, AN, E

Table 3: Correlation Level

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	POS7	POS8
CO1	3	3		3				
CO2	2	3		2			2	
CO3		3	3	3	3	2	3	3
CO4	3			3	2	2	3	3
AVERAGE	2.67	3	3	2.75	2.5	2	2.67	3
Correlation Level (1-Low(40%<Achievement<50%), 2-Medium (50%<Achievement<60%), 3-High (60%<Achievement)								

Semester IV
Entrepreneurship Development and Business Ethics(CC4.1 CHG)
Programme: B.Com (Hons. + Gen) under CBCS

Table 1: Programme Specific Outcomes for B.Com (PSO):

SI No	On completing B.Com , the students will be able to
PSO 1	Specialize in a specific area of commerce, such as accounting, finance, marketing or international business.
PSO 2	Develop analytical, critical thinking skills and solve complex business problems.
PSO 3	Improve their communication skills, both written and verbal through coursework.
PSO 4	Analyze data, make informed decisions and propose solutions to real-world business challenges.This hands-on experience can be invaluable in building a strong resume and gaining practical skills.
PSO 5	Focus on leadership and management skills for making thoughtful decisions about organization’s mission and goals.
PSO 6	Navigate ethically challenging situations and norms required to face different challenges in growing Trade, Industry and Research.
PSO 7	Prove themselves in various professional exams like C.A., C.S., Banking, UPSC, MBA etc.
PSO 8	Enhance career prospects. Graduates are prepared for a wide range of job opportunities in fields like finance, accounting, marketing, business management and more.

Course Outcomes (CO) are mapped to the revised Bloom's Taxonomy using the following abbreviations

R- Remembering, U- Understanding, Ap- Applying, An- Analysing, E- Evaluating, C- Creating

Semester- IV (January to June)
Entrepreneurship Development and Business Ethics

Programme	B.Com (Hons. + General)
Course Code	CC4.1 CHG
Course Name	Entrepreneurship Development and Business Ethics
Year and Semester	Year 2, Semester-IV
Course Objective	To equip the students with knowledge,

	skills, and mind-set necessary to start and manage a successful business with an understanding of ethical principles and values within the context of business practices.
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SL No	Course Outcome	On completing the course, the student will be able to learn:	PSO Addressed	Cognitive level
Module I, Unit 1 Basic concept of Entrepreneurship	CO1	What is entrepreneurship, understanding determinants and importance of entrepreneurship, role of family business in India, Contemporary role models in Indian Business	4, 8	U, R
Module I, Unit 2 Complimentary factors of entrepreneurship	CO2	Public and Private system of stimulation, Support and Sustainability, Role of business incubators, angel investors, venture capital, private equity fund, different associations and SHGs.	4, 8	U,AP,E
Module I, Unit 3 Business Idea and Project Report	CO3	Sources of business ideas, feasibility study, writing of business plan, proposals, contents of business plan, designing business processes, preparing project report	2, 3,4, 8	U, AP, C. AN, E
Module I, Unit 4 Resource Mobilisation	CO4	Mobilising resources for start-up, accommodation and utilities, preliminary contracts, basic start-up problems	2,3,4, 8	U,AP, AN, E,R
Module II Unit 1 Introduction to Business Ethics	CO5	Types of ethics, significance and basics of business ethics, Corporate Social Responsibility	6	R,U
Module II Unit 2 Principles of Business Ethics	CO6	Ethical dilemma, basis of ethical decision making	2, 4, 6	R, U, AP

Module II Unit 3 Ethics in Management	CO7	Ethics in different areas of management, Work place Ethics	4. 5. 6, 8	U, AP, E
Module II Unit 4 Corporate Culture	CO8	Corporate Culture, Impact of Globalisation, Corporate code of ethics	4, 5, 6, 8	U, AP, E
Module II Unit 5 Ethics and Corporate Governance	CO9	Corporate Governance and its scope, benefits and limitations	6, 8	U, AP, E

Table 3: Correlation Level

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO1				2				3
CO2				3				3
CO3		3	3	3				3
CO4		2	3	3				3
CO5						3		
CO6		3		3		3		
CO7				2	3	3		2
CO8				2	3	3		2
CO9						3		2
AVERAGE		2.67	3	2.57	3	3		2.57
Correlation Level (1-Low(40%<Achievement<50%), 2-Medium (50%<Achievement<60%), 3- High (60%<Achievement)								

Semester III (CC3.2Ch)
INDIAN FINANCIAL SYSTEM
Programme: B.Com (Hons.) under CBCS

Table 1: Programme Specific Outcomes for B.Com (PSO):

Sl No	On completing B.Com , the students will be able to
PSO 1	Specialise in a specific area of commerce, such as accounting, finance, marketing or international business.
PSO 2	Develop analytical, critical thinking skills and solve complex business problems.
PSO 3	Improve their communication skills, both written and verbal through coursework.
PSO 4	Analyse data, make informed decisions and propose solutions to real-world business challenges.This hands-on experience can be invaluable in building a strong resume and gaining practical skills.
PSO 5	Focus on leadership and management skills for making thoughtful decisions about the organisation's mission and goals.
PSO 6	Navigate ethically challenging situations and norms required to face different challenges in growing Trade, Industry and Research.
PSO 7	Prove themselves in various professional exams like C.A., C.S., Banking, UPSC, MBA etc.
PSO 8	Enhance career prospects. Graduates are prepared for a wide range of job opportunities in fields like finance, accounting, marketing, business management and more.

Course Outcomes (CO) are mapped to the revised Bloom's Taxonomy using the following abbreviations

R- Remembering, U- Understanding, Ap- Applying, An- Analysing, E- Evaluating, C- Creating

Semester- III (July to December)
INDIAN FINANCIAL SYSTEM

Table 2: Assigning programme specific objectives with course outcomes

Programme	B.Com (Hons.)
Course Code	CC3.2Ch
Course Name	INDIAN FINANCIAL SYSTEM
Year and Semester	2nd year 3rd semester

CO8								
AVERAGE	2.2	2		3		2	3	2.75
Correlation Level (1-Low(40%<Achievement<50%), 2- Medium (50%<Achievement<60%), 3- High (60%<Achievement))								

Semester III
Financial Accounting II (CC 3.1Ch, CC 3.1 Cg)
Programme: B.Com (Hons. + Gen) under CBCS

Table 1: Programme Specific Outcomes for B.Com (PSO):

Sl No	On completing B.Com, the students will be able to
PSO 1	Specialize in a specific area of commerce, such as accounting, finance, marketing, or international business.
PSO 2	Develop analytical and critical thinking skills and solve complex business problems.
PSO 3	Improve their communication skills, both written and verbal through coursework.
PSO 4	Analyze data, make informed decisions and propose solutions to real-world business challenges. This hands-on experience can be invaluable in building a strong resume and gaining practical skills.
PSO 5	Focus on leadership and management skills for making thoughtful decisions about organization's mission and goals.
PSO 6	Navigate ethically challenging situations and norms required to face different challenges in growing Trade, Industry and Research.
PSO 7	Prove themselves in various professional exams like C.A., C.S., Banking, UPSC, MBA etc.
PSO 8	Enhance career prospects. Graduates are prepared for a wide range of job opportunities in fields like finance, accounting, marketing, business management and more.

Course Outcomes (CO) are mapped to the revised Bloom's Taxonomy using the following abbreviations

R- Remembering, U- Understanding, Ap- Applying, An- Analysing, E- Evaluating, C- Creating

Semester III (July to December)

Financial Accounting II

Table 2: Assigning program-specific objectives with course outcomes

Program	B.Com (Hons. + General)
Course Code	CC 3.1Ch, CC 3.1 Cg
Course Name	Financial Accounting II
Year and Semester	2 nd year 3 rd semester
Course Objective	Advanced/Specific accounting concepts

SL NO.	Course Outcome	On completing the course, the student will be able to learn:	PSO Addressed	Cognitive level
Unit 1 Partnership Accounts-I	CO1	Correction of appropriation items with retrospective effect, Change in constitution of a firm due to--change in P/S ratio, admission of a new partner, retirement of an existing partner, and retirement-cum-admission; consequent accounting treatment of goodwill, revaluation of assets & liabilities, treatment of reserve and adjustment relating to capital, treatment of Joint life policy, accounting treatment at the time of death of a partner.	1, 2, 4, 6, 7	U, AP, AN, E
Unit 2 Partnership Accounting-II	CO2	Dissolution of partnership firm by partners/by Court, settlement of accounts, application of Garner Vs Murray rule, gradual realization of assets and piecemeal distribution— Surplus capital method & Maximum possible loss method.	1, 2, 4, 6, 7	U, AP, AN, E
Unit 3 Branch Accounting	CO3	Concept of Branch accounting, Different types of branches, concept of dependent branch and independent branch and their accounting treatment, different methods of accounting for branch transactions (Debtors System, Stock and Debtors System, Final Accounts System), preparation of Branch Trading & P/L account (at cost and Invoice price), treatment of normal and abnormal losses, concept of wholesale profit under independent branch system.	1, 2, 4, 6, 7, 8	U, AP, AN, E
Unit 4 Hire Purchase and Instalment Payment System	CO4	Meaning of Hire Purchase, Instalment payment system and difference between two, accounting arrangements of hire purchase transaction, preparation of accounts in the books of both—hire purchaser & vendor, accounting treatment in case of repossession, basic concept of operating lease and financial	1,2, 4, 6, 7, 8	U, AP, AN, E

		lease.		
Unit 5 Departmental Accounts	CO5	Concept & objective of preparation of departmental accounts, Difference between departmental & branch accounts, allocation & apportionment of common cost, preparation of Departmental Trading, P/L Account, Consolidated Profit & Loss Account, treatment of inter-departmental transfer at different prices (cost, cost plus, or selling price)& consequent elimination of unrealized profit from such transfer, preparation of memorandum stock and memorandum markup account.	1, 2, 4, 6, 7, 8	U, AP, AN, E
Unit 6 Investment Accounts	CO6	Meaning of Investments, Classification into Long-term and Current investments, Categories of investment based on income—Fixed income bearing & Variable income bearing, Preparation of Investment account, Valuation of investment (under FIFO and Weighted Average), Concept of cum-interest & ex-interest, Disposal of investments, Reclassification of investments, Investment account for different types of Shares, AS 13 provisions.	1, 2, 4, 6, 7	R, U, AP, AN, E
Unit 7 Business Acquisition and Conversion of Partnership into Limited Company	CO7	Concept of pre& post-incorporation profit, methods of computing pre-incorporation profit/loss and its accounting treatment, accounting treatment of post-incorporation profit, types of business acquisition, acquisition of assets & liabilities and its accounting treatment, different methods of acquisition—Pooling of Interest Method & Purchase Method, accounting for acquisition of business, conversion of Partnership into Limited Liability Company and it's accounting treatment in the books of the new company or purchasing company.	1, 2, 4, 6, 7, 8	U, AP, AN, E

Table 3: Correlation Level

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8
CO1	2	3	-	3	-	3	3	-
CO2	2	3	-	3	-	3	3	-
CO3	2	3	-	3	-	3	2	2
CO4	2	3	-	3	-	2	3	2
CO5	2	3	-	3	-	2	3	2
CO6	2	3	-	3	-	2	2	-

CO7	2	3	-	3	-	3	3	2
AVERAGE	2	3	-	3	-	2.57	2.71	1.14
Correlation Level (1- Low(40%<Achievement<50%), 2- Medium(50%<Achievement<60 %), 3-High(60%<Achievement).						1	4	2

Semester III
Information Technology & Its Application in Business
(SEC 3.1 Chg)
Programme: B.Com (Hons. +Gen) under CBCS

Table 1: Programme Specific Outcomes for B.Com (PSO):

Sl No	On completing B.Com , the students will be able to
PSO 1	Specialize in a specific area of commerce, such as accounting, finance, marketing or international business.
PSO 2	Develop analytical, critical thinking skills and solve complex business problems.
PSO 3	Improve their communication skills, both written and verbal through coursework.
PSO 4	Analyze data, make informed decisions and propose solutions to real-world business challenges. This hands-on experience can be invaluable in building a strong resume and gaining practical skills.
PSO 5	Focus on leadership and management skills for making thoughtful decisions about organization's mission and goals.
PSO 6	Navigate ethically challenging situations and norms required to face different challenges in growing Trade, Industry and Research.
PSO 7	Prove themselves in various professional exams like C.A., C.S., Banking, UPSC, MBA etc.
PSO 8	Enhance career prospects. Graduates are prepared for a wide range of job opportunities in fields like finance, accounting, marketing, business management and more.

Course Outcomes (CO) are mapped to the revised Bloom's Taxonomy using the following abbreviations

R- Remembering, U- Understanding, Ap- Applying, An- Analysing, E- Evaluating, C- Creating

Semester- III(July to December)
Information Technology & Its Application in Business

Table 2: Assigning programme specific objectives with course outcomes

Programme	B.Com (Hons. + General)
Course Code	SEC 3.1 Chg
Course Name	Information Technology & Its Application in Business
Year and Semester	2 nd year 3 rd semester
Course Objective	Basic Idea about Information Technology

Information Technology & Its Application in Business
(Theory)

Semester	SL No	Course Outcome	On completing the course, the student will be able to learn:	PSO Addressed	Cognitive level
III	Information Technology and Business	CO-1	Learners will comprehend the theory behind different types of business processes and management systems.	1,4,8	U,C
	Data Organization and Data Base Management System	CO-2	Learners will absorb the knowledge pertaining to the use of Database Management System, Data warehousing and Data Mining.	2,4	R, Ap, An
	Internet and Its Applications	CO-3	Learners will relate to the theory behind computer networking and its application in today's world.	1,3	Ap
	Security and Encryption	CO-4	Learners will grasp the basic theory behind modern computer security and encryption mechanisms and learn different protocols.	2,4	R, U, Ap
	IT Act. 2000 and Cyber Crimes	CO-5	Learners will be enlightened about IT ACT 2000 and modern cyber-crimes.	7,8	R, U

**Information Technology & Its Application in Business
(Practical)**

Semester	SL No	Course Outcome	On completing the course, the student will be able to learn:	PSO Addressed	Cognitive level
III	Word Processing	CO-1	Learners will be able to create and modify text documents, perform different types of formatting and learn the basic idea behind mail merge.	3,4	Ap, An, C
	Preparing Presentations	CO-2	Learners will create, modify and format informative slides.	4,5,6,7	Ap, An
	Spreadsheet and its Business Applications	CO-3	Learners will be able to apply critical functionality behind spreadsheets.	2,4	E, An
	Database Management System	CO-4	Learners will create, access and modify databases through SQL.	2,4	R, Ap, An
	Website Designing	CO-5	Learners will learn how to design simple web pages.	5	Ap, C

Table 3: Correlation Level(Theory)

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO1	4		3					3
CO2		3		3				
CO3	3		3					
CO4		3		4				
CO5							4	4
Average	3.5	3	3	3.5			4	3.5

Correlation Level (1-Low(40%<Achievement<50%), 2- Medium (50%<Achievement<60%), 3- High (60%<Achievement)

Semester II
Marketing Management and Human Resource
Management (CC 2.2 Chg)
Programme: B.Com (Hons. +Gen) under CBCS

Table 1: Programme Specific Outcomes for B.Com (PSO):

Sl No	On completing B.Com , the students will be able to
SO 1	Specialize in a specific area of commerce, such as accounting, finance, marketing or international business.
SO 2	Develop analytical, critical thinking skills and solve complex business problems.
SO 3	Improve their communication skills, both written and verbal through coursework.
SO 4	Analyze data, make informed decisions and propose solutions to real-world business challenges. This hands-on ex
SO 5	Focus on leadership and management skills for making thoughtful decisions about organization's mission and goa
SO 6	Navigate ethically challenging situations and norms required to face different challenges in growing Trade, Indust
SO 7	Prove themselves in various professional exams like C.A., C.S., Banking, UPSC, MBA etc.
SO 8	Enhance career prospects. Graduates are prepared for a wide range of job opportunities in fields like finance, acco

Course Outcomes (CO) are mapped to the revised Bloom's Taxonomy using the following abbreviations

R- Remembering, U- Understanding, Ap- Applying, An- Analysing, E- Evaluating, C- Creating

Semester- II (January to June)
Marketing management

Table 2: Assigning programme specific objectives with course outcomes

Programme	B.Com (Hons. + General)
Course Code	CC 2.2 Chg
Course Name	Marketing management and Human resource Management
Year and Semester	1st year 2nd semester
Course Objective	Basic Idea about Marketing

SL No	Course Outcome	On completing the course, the student will be able to learn:	PSO Addressed	Cognitive level
Unit 1	CO1	Nature,scope and importance of	1,2,3,	R, U, AP

Introduction		marketing , Marketing mix and components of marketing environment	4,5,6	
Unit 2 Consumer Behaviour and Market Segmentation	CO2	Concept of consumer behaviour, nature , importance and factors influencing consumer behaviour , market segmentation importance and bases and product differentiation and market segmentation	1, 2,4,6	U,AP,AN,E
Unit 3 Product	CO3	Concepts, importance, product classification , concept of product mix, branding, packaging and labelling, product life cycle, new product development process	1, 2, 3,4,6	U, AP, AN, E
Unit 4 Pricing, Distribution Channels and Physical Distribution	CO4	Concept of pricing , significance ,factors affecting price of a product, pricing policies and strategies, distribution channels, importance, types of distribution channels, factors affecting choice of distribution channel.	1, 2, 4, 6	R, U, AP.
Unit 5 Promotion and Recent developments in marketing	CO5	Communication process, types of promotion, recent developments in marketing social marketing	1,2,4,6, 7, 8	U,AP, AN, E

Table 3: Correlation Level

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO1	3	2		3				
CO2	3	3		3		2		
CO3	3	3	2	3		3		
CO4	3	3		3		3		
CO5	3	3		2		3	3	
AVERAGE	3	2.8	2	2.8		2.2	3	3
Correlation Level (1-Low(40%<Achievement<50%), 2- Medium (50%<Achievement<60%), 3- High (60%<Achievement)								

Semester- II (January to June)
Human Resource Management

Table 4: Assigning programme specific objectives with course outcomes

Programme	B.Com (Hons. + General)
Course Code	CC 2.2 Chg
Course Name	Marketing management and Human resource Management
Year and Semester	1st year 2nd semester
Course Objective	Basic Idea about Human Resource Management

SL No	Course Outcome	On completing the course, the student will be able to learn:	PSO Addressed	Cognitive level
Unit 1 Nature and Scope	CO1	Nature, scope and functions of Human Resource Management	1,2,3,4,5,6	R, U, AP
Unit 2 Human Resource Planning	CO2	Concept of Human Resource Planning and factors of affecting Human Resource Planning	1, 2,4,6	U,AP,AN,E
Unit 3 Recruitment and Selection	CO3	Concepts of Recruitment and Selection , sources of Recruitment and steps in selection	1, 2, 3,4,6	U, AP, AN, E
Unit 4 Training and Development	CO4	Concept of Training and Development, benefits of training to organisation and employees and methods of training	1, 2, 3,4,6	R, U, AP.
Unit 5 Job Evaluation and Performance Appraisal	CO5	Job evaluation objectives, scope basic concept of job analysis, job description, job specification and significance of performance appraisal	1,2,4,6, 7, 8	U,AP, AN, E

Table 5: Correlation Level

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO1	3	2		3				

CO2	3	3		3		2		
CO3	3	3	2	3		3		
CO4	3	3		3		3		
CO5	3	3		2		3	3	
AVERAGE	3	2.8	2	2.8		2.2	3	3
Correlation Level (1-Low(40%<Achievement<50%), 2- Medium (50%<Achievement<60%), 3- High (60%<Achievement)								

Semester II
E-Commerce and Business Communication (GE2.1 Chg)
Programme: B.Com (Hons. +Gen) under CBCS

Table 1: Programme Specific Outcomes for B.Com (PSO):

Sl No	On completing B.Com , the students will be able to
SO 1	Specialize in a specific area of commerce, such as accounting, finance, marketing or international business.
SO 2	Develop analytical, critical thinking skills and solve complex business problems.
SO 3	Improve their communication skills, both written and verbal through coursework.
SO 4	Analyze data, make informed decisions and propose solutions to real-world business challenges.This hands-on
SO 5	Focus on leadership and management skills for making thoughtful decisions about organization's mission and
SO 6	Navigate ethically challenging situations and norms required to face different challenges in growing Trade, In
SO 7	Prove themselves in various professional exams like C.A., C.S., Banking, UPSC, MBA etc.
SO 8	Enhance career prospects. Graduates are prepared for a wide range of job opportunities in fields like finance, a

Course Outcomes (CO) are mapped to the revised Bloom's Taxonomy using the following abbreviations

R- Remembering, U- Understanding, Ap- Applying, An- Analysing, E- Evaluating, C- Creating

Semester- II (January to June)
Module - I
E- Commerce

Table 2: Assigning programme specific objectives with course outcomes

Programme	B.Com (Hons. + General)
Course Code	GE2.1 Chg
Course Name	E- Commerce and Business Communication
Year and Semester	1st year 2nd semester
Course Objective	Basic Idea about E- Commerce

SL No	Course Outcome	On completing the course, the student will be able to learn:	PSO Addressed	Cognitive level
Unit 1 Introduction	CO1	E-Commerce-meaning, nature, concepts, types; e-commerce business models B2C(portals, e-tailer, content provider, transaction broker, real life examples of B2C), C2C, C2B, etc.; forces behind e-commerce, e-Governance (meaning, types, significance, real life examples).	1,2,3,4,5,6	R, U, AP
Unit 2 E-CRM and SCM	CO2	Concept of E-CRM, Features, goals of E-CRM business framework, phases of E-CRM, types of E-CRM, Functional components of E-CRM, strategies for E-CRM SCM- features, types of supply chain.	1, 2,4,6	U,AP,AN,E
Unit 3 Digital Payment	CO3	Concepts of Methods of e-payments [Debit Card, Credit Card, Smart Cards, e-Money], electronic or digital wallet, digital signature (procedures, working and legal provisions), payment gateways (Core Banking Solution or CBS, Mobile Payment, UPI, NCPI, International Payments), Online banking [meaning,	1, 2, 3,4,6	U, AP, AN, E

		concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.		
Unit 4 ERP	CO4	Concept of ERP, benefits of ERP, enterprise potential of ERP, modules of ERP, phases of ERP implementation, limitations of ERP.	1, 2, 4, 6	R, U, AP.
Unit 5 New Trends in E- Commerce	CO5	Social Commerce-concept, features; Digital Marketing-definition, objectives, methods, limitations; Advertisement in Social Media-objectives, advantages and disadvantages, procedures	1,2,4,6, 7, 8	U,AP, AN, E

Table 3: Correlation Level

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO1	3	2		3				
CO2	3	3		3		2		
CO3	3	3	2	3		3		
CO4	3	3		3		3		
CO5	3	3		2		3	3	
AVERAG E	3	2.8	2	2.8		2.2	3	3
Correlation Level (1-Low(40%<Achievement<50%), 2- Medium (50%<Achievement<60%), 3- High (60%<Achievement)								

Semester- II (January to June)
Module - II
Business Communication

Table 4: Assigning programme specific objectives with course outcomes

Programme	B.Com (Hons. + General)
Course Code	GE 2.1 Chg
Course Name	E-Commerce and Business Communication
Year and Semester	1st year 2nd semester
Course Objective	Basic Idea about Business Communication

SL No	Course Outcome	On completing the course, the student will be able to learn:	PSO Addressed	Cognitive level
Unit 1 Introduction	CO1	Concept, Importance, elements, process, forms, models, barriers and remedial measures of communication, role of conflict resolution	1,2,3, 4,5,6	R, U, AP
Unit 2 Types of Communication	CO2	Concept of formal, informal, corporate communication and communication Network	1, 2,4,6	U,AP,AN,E
Unit 3 Tools of Communication	CO3	Emergence of communication technology and Modern forms of Communication Fax, E- mail and Video Conferencing	1, 2, 3,4,6	U, AP, AN, E
Unit 4 Drafting	CO4	Writing style of notice, circular, resolution and minutes, report , CV writing Business letter writing	1, 2, 3,4, 6	R, U, AP.

Table 5: Correlation Level

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO1	3	2		3				
CO2	3	3		3		2		
CO3	3	3	2	3		3		
CO4	3	3		3		3		
AVERAGE	3	2.75	2	3		2	3	3
Correlation Level (1-Low(40%<Achievement<50%), 2- Medium (50%<Achievement<60%), 3- High (

60%<Achievement)

Semester II
Company Law(CC 2.1 ChG)
Programme: B.Com (Hons. +Gen) under CBCS

Table 1: Programme Specific Outcomes for B.Com (PSO):

SI No	On completing B.Com , the students will be able to
PSO 1	Specialize in a specific area of commerce, such as accounting, finance, marketing or international business.
PSO 2	Develop analytical, critical thinking skills and solve complex business problems.
PSO 3	Improve their communication skills, both written and verbal.
PSO 4	Analyze data, make informed decisions and propose solutions to real-world business challenges.This hands-on experience can be invaluable in building a strong resume and gaining practical skills.
PSO 5	Focus on leadership and management skills for making thoughtful decisions about organization's mission and goals.
PSO 6	Navigate ethically challenging situations and norms required to face different challenges in growing Trade, Industry and Research.
PSO 7	Prove themselves in various professional exams like C.A., C.S., Banking, UPSC, MBA etc.
PSO 8	Enhance career prospects. Graduates are prepared for a wide range of job opportunities in fields like finance, accounting, marketing, business management and more.

Course Outcomes (CO) are mapped to the revised Bloom's Taxonomy using the following abbreviations

R- Remembering, U- Understanding, Ap- Applying, An- Analysing, E- Evaluating, C- Creating

Semester- II (January to June)
Company Law

Table 2: Assigning programme specific objectives with course outcomes

Programme	B.Com (Hons. + General)
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Course Code	CC 2.1 ChG
Course Name	Company Law
Year and Semester	1st year 2nd semester
Course Objective	Basic Idea about Company Law

SL No	Course Outcome	On completing the course, the student will be able to learn:	PSO Addressed	Cognitive level
Unit 1 Introduction to Company	CO1	Meaning and Definition of Company, Different types of company	5, 6, 7, 8	R, U
Unit 2 Formation of a Company	CO2	Steps in formation of a company, Documents required during formation of a company	2, 6, 7	R, U
Unit 3 Company Administration	CO3	Types of Directors and Key Managerial Personnel in a company	6, 7, 8	R, U
Unit 4 Share Capital and Debenture	CO4	Types of shares and debentures	1, 7	R, U
Unit 5 Corporate Meetings	CO5	Types of meetings, Requisites of a valid meeting	1, 7, 8	R, U

Table 3: Correlation Level

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO1					2	3	2	1
CO2		2				3	1	
CO3						2	2	2
CO4	1						2	
CO5	2						2	2
AVERAGE	1.5	2			2	2.67	1.8	1.67
Correlation Level (1-Low(40%<Achievement<50%), 2- Medium								

(50%<Achievement<60%), 3- High (60%<Achievement)

Semester II
Cost and Management Accounting I (CC 2.2 Ch)
Programme: B.Com (Hons. + Gen.) under CBCS

Table 1: Programme Specific Outcomes for B.Com (PSO):

Sl. No.	On completing B.Com, the students will be able to
PSO 1	Specialize in a specific area of commerce, such as accounting, finance, marketing or international business.
PSO 2	Develop analytical, critical thinking skills and solve complex business problems.
PSO 3	Improve their communication skills, both written and verbal through coursework.
PSO 4	Analyze data, make informed decisions and propose solutions to real-world business challenges. This hands-on experience can be invaluable in building a strong resume and gaining practical skills.
PSO 5	Focus on leadership and management skills for making thoughtful decisions about organisation's mission and goals.
PSO 6	Navigate ethically challenging situations and norms required to face different challenges in growing Trade, Industry and Research.
PSO 7	Prove themselves in various professional exams like C.A., C.S., Banking, UPSC, MBA etc.
PSO 8	Enhance career prospects. Graduates are prepared for a wide range of job opportunities in fields like finance, accounting, marketing, business management and more.

Course Outcomes (CO) are mapped to the revised Bloom's Taxonomy using the following abbreviations:

R – Remembering, U – Understanding, Ap – Applying, An – Analysing, E – Evaluating, C - Creating

Semester II (January to June)
Cost and Management Accounting I

Table 2: Assigning programme specific objectives with course outcomes

Programme	B.Com (Hons. + General)
Course Code	CC 2.2 Ch
Course Name	Cost and Management Accounting I
Year and Semester	1 st year 2 nd semester
Course Objective	Basic idea about Cost Accounting

Sl. No.	Course Outcome	On completing the course, the student will be able to learn:	PSO addressed	Cognitive level
Unit 1 Introduction	CO1	Concept about Cost Accounting system, Concept of Cost, terms and classification of cost, Costing methods and techniques.	1, 7	R, U, Ap
Unit 2 Material Cost	CO2	Concept of Purchase of materials, Storage of materials, Material Control, Pricing of materials.	1, 2, 4, 7	U, Ap, An, E
Unit 3 Employee Cost and Incentive Systems	CO3	How to calculate labour cost, System of incentive schemes.	1, 2, 4, 5, 6, 7, 8	U, Ap, An, E
Unit 4 Overhead and Cost Statement	CO4	Concept of overhead, different types of overhead, How to prepare Cost Sheet.	1, 2, 4, 6, 7	U, Ap, An, E
Unit 5 Cost Book Keeping	CO5	Concept of Non-integrated System and Reconciliation.	1, 7, 8	U, Ap, An, E
Unit 6 Costing Methods	CO6	Concept of Job Costing, Contract Costing, Service costing and Output costing, Process costing.	1, 2, 4, 6, 7, 8	U, Ap, An, E

Table 3: Correlation Level

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO1	3						3	
CO2	3	3		2			3	
CO3	3	2		2	3	2	3	2

CO4	3	3		2		2	3	
CO5	3						3	2
CO6	3	2		3		2	3	3
AVERAGE	3	2.5		2.25	3	2	3	2.333
Correlation Level:		1-Low		2-Medium		3-High		
		(40%<Achievement<50%),		(50%<Achievement<60%),		(60%<Achievement)		

Semester I
Business Laws (CC 1.1 ChG)
Programme: B.Com (Hons. +Gen) under CBCS

Table 1: Programme Specific Outcomes for B.Com (PSO):

Sl No	On completing B.Com , the students will be able to
PSO 1	Specialize in a specific area of commerce, such as accounting, finance, marketing or international business.
PSO 2	Develop analytical, critical thinking skills and solve complex business problems.
PSO 3	Improve their communication skills, both written and verbal through coursework.
PSO 4	Analyze data, make informed decisions and propose solutions to real-world business challenges. This hands-on experience can be invaluable in building a strong resume and gaining practical skills.
PSO 5	Focus on leadership and management skills for making thoughtful decisions about organization's mission and goals.
PSO 6	Navigate ethically challenging situations and norms required to face different challenges in growing Trade, Industry and Research.
PSO 7	Prove themselves in various professional exams like C.A., C.S., Banking, UPSC, MBA etc.
PSO 8	Enhance career prospects. Graduates are prepared for a wide range of job opportunities in fields like finance, accounting, marketing, business management and more.

Course Outcomes (CO) are mapped to the revised Bloom's Taxonomy using the following abbreviations

R- Remembering, U- Understanding, Ap- Applying, An- Analysing, E- Evaluating, C- Creating

Semester- I (July to December)
Business Law

Table 2: Assigning programme specific objectives with course outcomes

Programme	B.Com (Hons. + General)
Course Code	CC 1.1 ChG
Course Name	Business Laws
Year and Semester	1st year 1st semester
Course Objective	Basic Idea about the various Laws pertaining to every Business

SL No	Course Outcome	On completing the course, the student will be able to learn:	PSO Addressed	Cognitive level
Unit 1: The Indian Contract Act, 1872	CO1	Meaning, characteristics and kinds of contract. Essentials of a valid contract along with different types of contract.	1, 7, 8	R, U
Unit 2: The Sale of Goods Act, 1930	CO2	Vivid knowledge about Contract of sale, meaning and difference between sale and agreement to sell, Conditions and warranties and Unpaid Seller	2, 5, 7	R, U, Ap
Unit 3: Partnership Laws	CO3	The Partnership Act, 1932 Types of Partners Registration of a Partnership Firms The Limited Liability Partnership Act.	6, 7, 8	R, U, Ap
Unit 4: The Negotiable Instruments Act 1881	CO4	Negotiable Instruments: Promissory Note, bill of exchange, Cheque Endorsement: Types of Endorsement; Holder and Holder in Due Course, Privileges of Holder in Due Course. Dishonour of Negotiable Instruments	1, 2, 7	R, U, C
Unit 5: Consumers Protection	CO5	Objectives of Consumers Protection Act Complainant, Complaint, Consumer, Consumer Dispute,	1, 2, 7, 8	R, U, A, Ap

Act, 1986		Consumer Dispute Redressal Agencies: Composition and jurisdiction of District forum, State Commission and National Commission		
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Table 3: Correlation Level

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5	PSO6	PSO7	PSO8
CO1	3						2	3
CO2		2			3		1	
CO3						2	2	2
CO4	1	2					3	
CO5	3	2					2	2
AVERAG E	2.3	2			3	2	2	2.3
Correlation Level (1-Low(40%<Achievement<50%), 2- Medium (50%<Achievement<60%), 3- High (60%<Achievement))								

Semester I
Financial Accounting I (CC 1.1 Ch, CC1.1 CG)
Programme: B.Com (Hons. +Gen) under CBCS

Table 1: Programme Specific Outcomes for B.Com (PSO):

Sl No	On completing B.Com , the students will be able to
PSO 1	Specialize in a specific area of commerce, such as accounting, finance, marketing or international business.
PSO 2	Develop analytical, critical thinking skills and solve complex business problems.
PSO 3	Improve their communication skills, both written and verbal through

	coursework.
PSO 4	Analyze data, make informed decisions and propose solutions to real-world business challenges. This hands-on experience can be invaluable in building a strong resume and gaining practical skills.
PSO 5	Focus on leadership and management skills for making thoughtful decisions about organization's mission and goals.
PSO 6	Navigate ethically challenging situations and norms required to face different challenges in growing Trade, Industry and Research.
PSO 7	Prove themselves in various professional exams like C.A., C.S., Banking, UPSC, MBA etc.
PSO 8	Enhance career prospects. Graduates are prepared for a wide range of job opportunities in fields like finance, accounting, marketing, business management and more.

Course Outcomes (CO) are mapped to the revised Bloom's Taxonomy using the following abbreviations

R- Remembering, U- Understanding, Ap- Applying, An- Analysing, E- Evaluating, C- Creating.

Semester- I (July to December)
Financial Accounting I

Table 2: Assigning programme specific objectives with course outcomes

Programme	B.Com (Hons. + General)
Course Code	CC 1.1 Ch, CC1.1 CG
Course Name	Financial Accounting I
Year and Semester	1st year 1st semester
Course Objective	Basic Idea about Accountancy

SL No	Course Outcome	On completing the course, the student will be able to learn:	PSO Addressed	Cognitive level
Unit 1 Introduction	CO1	Nature of accounting, users of accounting information, basic	1,2, 4	R, U, AP

		concept and conventions of accounting, double entry system, accounting cycle.		
Unit 2 Determination of Business Income	CO2	Concept of revenue and expenses recognition, valuation of inventory, depreciation, reserves and provisions.	1, 2,4,6	U,AP,AN,E
Unit 3 Introduction to Accounting Standard	CO3	Concepts, benefits, procedures of accounting standards in India and IFRS.	1, 2, 3,4,6	R, U, AP, AN, E, Cr .
Introduction to Accounting Theory		Concept of accounting theory, understanding of GAAP, Fair value accounting.		
Unit 4 Final Accounts of Trading concern	CO4	How to prepare financial statements of sole-proprietorship business.	1,2,4,6, 7, 8	U,AP, AN, E, Cr
Unit 5 Financial statements from Incomplete records and of NPO	CO5	How to prepare financial statements from incomplete records and of non-profit organizations.	1,2,4,6,7, 8	U, AP, AN, E,Cr
Unit 6 Accounting for special sales transaction	CO6	How to prepare consignment and accounting for sales on approval.	1, 2,4, 6, 8	U, AP, AN, E, Cr
Sectional and Self-balancing ledger		Concept of self-balancing ledger, advantages, recording process, and preparation of adjustment accounts.		
Insurance claim for loss of stock and loss of profit		Loss of stock- Physical & ownership concept, concept of under-insurance and average clause, computation of claim. Loss of profit- Concept-insured and uninsured standing charges, GP rate, short sales & increased		

		cost of working, average clause & computation of claim.		
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Table 3: Correlation Level

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO1	3	2		3				
CO2	3	3		3		2		
CO3	3	3	2	3		3		
CO4	3	3		3		3	3	3
CO5	3	3		2		3	3	3
CO6	2	3		3		3		3
AVERAGE	2.83	2.83	2	2.83		2.80	3	3
Correlation Level (1-Low(40%<Achievement<50%), 2- Medium (50%<Achievement<60%), 3- High (60%<Achievement))								

Semester I
Principles of Management (CC 1.2 Chg)
Programme: B.Com (Hons. +Gen) under CBCS

Table 1: Programme Specific Outcomes for B.Com (PSO):

Sl No	On completing B.Com , the students will be able to
PSO 1	Specialize in a specific area of commerce, such as accounting, finance, marketing or international business.
PSO 2	Develop analytical, critical thinking skills and solve complex business problems.
PSO 3	Improve their communication skills, both written and verbal through coursework.
PSO 4	Analyze data, make informed decisions and propose solutions to real-world business challenges. This hands-on experience can be invaluable in

	building a strong resume and gaining practical skills.
PSO 5	Focus on leadership and management skills for making thoughtful decisions about organization's mission and goals.
PSO 6	Navigate ethically challenging situations and norms required to face different challenges in growing Trade, Industry and Research.
PSO 7	Prove themselves in various professional exams like C.A., C.S., Banking, UPSC, MBA etc.
PSO 8	Enhance career prospects. Graduates are prepared for a wide range of job opportunities in fields like finance, accounting, marketing, business management and more.

Course Outcomes (CO) are mapped to the revised Bloom's Taxonomy using the following abbreviations

R- Remembering, U- Understanding, Ap- Applying, An- Analysing, E- Evaluating, C- Creating

Semester- I (July to December)
Principles of Management

Table 2: Assigning programme specific objectives with course outcomes

Programme	B.Com (Hons. + General)
Course Code	CC 1.2 Chg
Course Name	Principles of Management
Year and Semester	1st year 1st semester
Course Objective	Basic Idea about Management

SL No	Course Outcome	On completing the course, the student will be able to learn:	PSO Addressed	Cognitive level
Unit 1 Introduction	CO1	Definition, importance, functions, levels of management and management theories.	1,2,3	R, U, AP
Unit 2 Planning	CO2	Meaning, nature, purpose, types, limitations of planning, strategic	1, 2,4,7,8	R,U,AP,A N,E

		planning and decision making.		
Unit 3 Organizing	CO3	Concept, need, different organization structure, Departmentation, Delegation of Authority, Span of Management and Centralization and Decentralization of Authority.	3,4,5,6,8	U, AP, AN, E
Unit 4 Directing and Leadership	CO4	Concept, importance, major theories of leadership.	2,3, 4,5,8	R,U,AP, AN, E, Cr
Unit 5 Motivation, Co-ordination and Control	CO5	Concept, importance, theories of motivation, concepts, importance and principles of co-ordination and control.	2,3,4, 5,8	R,U,AP, AN, E, Cr

Table 3: Correlation Level

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO1	3	3	2					
CO2	3	2		3			2	3
CO3			3	2	3	3		3
CO4		2	3	3	3			3
CO5		2	3	3	3			3
AVERAGE	3	2.23	2.75	2.75	3	2	2	3
Correlation Level (1-Low(40%<Achievement<50%), 2-Medium (50%<Achievement<60%), 3- High (60%<Achievement)								