

St. Soldier college Co- Education, Jalandhar

Program Outcomes (POs)

and

Course Outcomes (COs)

Department of Commerce

Name of Programme: B.Com.

Programme Outcomes

The students will be able to

PO 1: acquire fundamental knowledge in areas such as accounting, finance, economics, marketing, banking Insurance, Tax and management.

PO 2: develop and strengthen theoretical and applied aspects of commerce for preparing the students for higher education and research.

PO 3: equip with professional, inter personal, presentation and entrepreneurial skills to meet the requirements of business sector.

PO 4: acquire the ability to use statistical and quantitative methods to analyze data and support business decisions.

PO 5: exercise professional skills, values, team spirit, and leadership to meet the challenges of life and business.

Programme Specific Outcomes

PSO 1 : Students will able to develop awareness of global business trends, trade policies, and cultural differences.

PSO 2 :Students will able to understand professional ethics and apply them in real-world business scenarios.

PSO 3 :Students will able to utilize modern tools and technology such as accounting software, financial modeling, and data analytics tools to enhance business processes.

PSO 4 : Students will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.

Course Outcomes

Semester-I

Paper: Financial Accounting

On of successful completion this course students will be able to:

CO 1: to understand the practical and theoretical knowledge of financial accounting.

CO 2: understand the applicability of accounting concepts, principles and conventions.

CO 3: apply the knowledge to prepare financial statements by understanding different capital and revenue items

CO 4: solve problems relating to final accounts of sole proprietor and various business agreements.

Paper: Business Organisation

On of successful completion this course students will be able to

CO 1: define different forms of organization and comparison of different business forms

CO 2: demonstrate various stock market operations, investors protection and its regulatory authorities.

CO 3: compare the nature, effect and causes of business combinations and its importance to industrial growth.

CO 4: explain the social responsibilities of the business and business ethics.

Paper: Business Statistics

On the completion of this course students will be able to

CO 1: understand meaning of statistics, basic statistical concepts and relevance of statistics in business.

CO 2: understand, calculate and interpret descriptive statistics such as measures of central tendency, dispersion, correlation, regression analysis, time series analysis and index numbers.

CO 3: understand and apply probability theory and theoretical probability distributions in business.

CO 4: develop understanding of various types of probability and non-probability sampling techniques and their selection for drawing sample.

Semester-II**Paper: Advance Financial Accounting**

On the completion of this course students will be able to

CO 1: apply their theoretical knowledge in practical working by learning tally - account creation and data entry.

CO 2: outline the important provisions of Partnership Act, 1932 with regard to preparation of its final accounts.

CO 3: demonstrate the different methods of depreciation as a means of knowing true value of asset.

CO 4: solve accounting problems of small business through various systems of accounting.

Paper: Commercial Law

On the completion of this course students will be able to

CO 1: understand the formation of a legally valid contract for a business.

CO 2: develop requisite skills to understand various case studies.

CO 3: analyze the real life case studies for practical applicability of legal rules.

CO 4: integrate the knowledge of commercial laws in business world.

Paper: Business Economics

On the completion of this course students will be able to

CO 1: understand the concept of demand, law of demand, calculate and interpret elasticity of demand and develop knowledge regarding its significance in business, trade and government policies.

CO 2: understand and determine consumers' equilibrium.

CO 3: differentiate between micro and macro concepts and objectives of economy.

CO 4: understand concept of national income, judge its importance apply and interpret different methods of measurement of national income in different sectors.

Paper: Functional Management

On the completion of this course students will be able to

CO 1: demonstrate their conceptual skills, understanding and application of principles and functions of management.

CO 2: develop skills and ability to work in groups to achieve organizational goals and ability to lead teams.

CO 3: demonstrate their ability in applying the managerial concepts in real time problems.

CO 4: make a choice to adopt management as profession in future.

Paper: Corporate Accounting

On the completion of this course students will be able to

CO 1: recall the basic accounting treatment of companies studied in SSC II (share Capital).

CO 2: understanding of accounting treatment of various aspects of Companies, Banking Companies and Insurance Companies.

CO 3: apply this knowledge in solving practical questions of accounting.

CO 4: analyze the accounting information of the companies.

Paper: Company Law

On the completion of this course students will be able to

CO 1: identify the principles of corporate law covered in the course.

CO 2: analyze the policy issues underpinning the corporate laws covered in the course.

CO 3: access, use, interpret complex statutory material to resolve corporate law problems and issues.

CO 4: apply the critical thinking required to bring about solutions to complex corporate law problems.

Paper: Financial Management

On the completion of this course students will be able to

CO 1: to remember and understand both the theoretical & practical role of financial management in business corporations.

CO 2: analyse risk within context of financial decision making.

CO 3: analyse the different sources of finance and their cost.

CO 4: evaluate different sources of finance as well as investment proposals while deciding on optimal capital structure as well as while utilizing the funds raised in the business.

Paper: International Business

On the completion of this course students will be able to

CO 1: understand the basic concepts of international finance, marketing and also the various environments in which international businesses operate.

CO 2: illustrate the unique issues and challenges faced by firms involved in international activities.

CO 3: analyse the risks and opportunities dispensed for global businesses and develop practical approach to frame effective strategies and take good business decisions.

CO 4: relate the impact of legal and regulatory compliance on a firm's trade inventiveness.

Paper: Business Environment

On the completion of this course students will be able to

CO 1: define and understand the various nuances of the business environment.

CO 2: understand the role of environmental factors on the conduct of business in the country.

CO 3: identify the government rules & regulations affecting the business organizations and latest amendments in the current Budgets.

CO 4: appraise the data relating to various economic Policies & economic planning of India since inception.

Semester-IV

Paper: Goods and Service Tax

On the completion of this course students will be able to

CO 1: explain the constitutional aspects and implementation of GST in India.

CO 2: list and analyse the benefits of Goods and Service tax.

CO 3: identify the taxable event under Goods and Service tax.

CO 4: assess the liability of paying Goods and Service tax.

Paper: Industrial Law

On the completion of this course students will be able to

CO 1: understand the various laws relating to industrial environment.

CO 2: develop skills to apply the knowledge of various laws relating to factory, trade unions and workers' rights in real life situations.

CO 3: interpret the important causes and impact of industrial disputes.

CO 4: compile the important provisions of the working of Factories in India as per Law.

Paper: Principles and Practices of Banking and Insurance

On the completion of this course students will be able to

CO 1: have comprehensive knowledge of the Indian banking and insurance structure.

CO 2: understand the various functions, rules and regulations of central & commercial Banks; and the Insurance Act 1938, LIC Act 1956, GIC Act 1972 & IRDA Act 1999.

CO 3: apply this knowledge effectively being as bank's customer and searching out the suitable insurance policy for them.

Paper: Cost Accounting

On the completion of this course students will be able to

CO 1: understand basic concepts of cost accounting

CO 2: apply knowledge to solve practical problems and take managerial decisions

CO 3: determine total cost and profit of product/service/contract costing/process costing and formulate proposals

CO 4: analyze the reasons of variance in estimated and actual cost to minimize losses and maximize profits.

Semester V

Paper: Management Accounting

On the completion of this course students will be able to

CO 1: have knowledge about- how to infer financial statements and then make use of the same inferences to support a decision.

CO 2: relate and classify various sources of raising funds along with plans to attain profit maximization.

CO 3: find and summarize appropriate information to construct the report to be provided to different users for taking effective decision.

CO 4: show the relationship of authority and responsibility and prove that ultimate responsibility cannot be avoided.

Paper: Direct Tax Law

On the completion of this course students will be able to

CO 1: understand and acquire knowledge of basic concepts of Income tax and sources of income

CO 2: apply knowledge to solve practical problems and calculate tax liability

CO 3: determine Tax incidence on the basis of residential status

CO 4: identify and comply with the relevant provisions of the Income Tax Act and do tax planning

Paper: Auditing

On the completion of this course students will be able to

CO 1: summarize the auditing standards and the general procedures required in conducting an audit

CO 2: understand the knowledge about appointment, rights, duties and responsibility and liabilities of an auditor.

CO 3: demonstrates the knowledge, skills, and attitudes to help them understand the various types of audit as well as the other current developments in auditing.

CO 4: analyse the processes involved in auditing as well as various audit tests and other assurance services

Paper: Banking Service Management

On the completion of this course students will be able to

CO 1: have comprehensive knowledge of the Indian Banking Structure.

CO 2: understand the various functions, various services, rules and regulations of central & commercial banks.

CO 3: apply this knowledge effectively being as bank's customer.

Paper: Insurance Service Management

On the completion of this course students will be able to

CO 1: learn about the documentation procedure involved in applying for insurance.

CO 2: understand the role and code of conduct for insurance agents and surveyors.

CO 3: apply the practical training to compute premiums and bonuses.

CO 4: interpret the procedure of claim settlement.

CO 5: have a deep insight into the impact of taxation, competition and regulation on the pricing of insurance products

Semester-VI

Paper: Operations Research

On the completion of this course students will be able to

CO 1: have knowledge of concepts and tools of Operations Research.

CO 2: utilize analytical thought process to help develop modeling.

CO 3: understand mathematical techniques used in various areas of research.

CO 4: apply these techniques constructively to make effective business decisions.

Paper: Corporate Governance

On the completion of this course students will be able to

CO 1: understand the influence of corporate governance system on the performance of an organisation.

CO 2: discuss the moral and social responsibility dimensions of corporate governance after studying the concepts of whistleblowing, credit rating and insider trading

CO 3: compare the recommendations of various committees which depict the evolution of corporate governance.

CO 4: They will be able to critically apply understanding of corporate governance in real-world.

Paper: Foreign Exchange Management

On the completion of this course students will be able to

CO 1: Understand how the foreign exchange market operates

CO 2: Examine the organisation of foreign exchange market.

CO 3: Apply techniques that can be used to hedge foreign exchange risk

CO 4: Analyse the foreign exchange risk and risk management strategies

Paper: Risk Management and Insurance

On the completion of this course students will be able to

CO 1: learn about the concept of risk and design a risk management program for a business organisation.

CO 2: know about insurance contracts and its provisions, and the basic features of property-liability insurance, life and health insurance.

CO 3: compare and contrast the role of insurance intermediaries.

CO 4: evaluate the different retirement and annuities plan for themselves as well as for their family.

Paper Workshop

On the completion of this course students will be able to

CO 1: understand concepts of income tax, including taxable income, exemptions, and deductions.

CO 2: Calculate taxable income for individuals, businesses, and other entities under various heads of income.

CO 3: Prepare and file accurate income tax returns using manual and electronic methods.

CO 4: Analyze advanced topics such as capital gains, set-offs, and carry-forward of losses.

Name of Programme: DPA (Diploma in Professional Accountancy)**Programme Outcomes**

The students will be able to

PO 1 :understanding of advanced accounting concepts, standards, and practices for various types of organizations.

PO 2 : develop the ability to prepare, analyze, and interpret financial statements in compliance with relevant accounting standards.

PO 3 : acquire knowledge of tax laws and practices to provide accurate tax planning and compliance services.

PO 4 : apply management accounting techniques for budgeting, cost control, and strategic decision-making.

PO 5 : understand auditing principles, practices, and techniques to assess the accuracy and reliability of financial information.

Programme Specific Outcomes

PSO 1 :Students will able to develop accounting frameworks for startups and SMEs, supporting their growth and compliance needs.

PSO 2 :Students will able to present complex financial information clearly and effectively to stakeholders, including executives and regulatory bodies.

PSO 3 :Students will able to provide consulting services in areas such as risk management, financial planning, and strategic cost analysis.

PSO 4 :Students will able to ensure compliance with laws governing accounting, taxation, corporate governance, and financial reporting.

Semester -I

Paper: BASICS OF ACCOUNTANCY

On the completion of this course students will be able to

CO 1 : understand the basic concepts, principles, and conventions of accounting.

CO 2 :prepare and record journal entries, ledger accounts, and trial balances.

CO 3 :prepare basic financial statements, including the income statement and balance sheet.

CO 4 :prepare a bank reconciliation statement to reconcile differences between cash book and bank statements.

Paper: Fundamentals of Banking

On the completion of this course students will be able to

CO 1 : understand the basic concepts, structure, and functions of the banking system.

CO 2 : identify the different types of banks (commercial, cooperative, central) and their key functions.

CO 3 : understand the role of the RBI in regulating and supervising the banking system.

CO 4 : understand the role of technology in modern banking, including online banking, ATMs, and mobile banking.

Paper: Cost and Management Accounting

On the completion of this course students will be able to

CO 1 : understand the basic concepts, objectives, and scope of cost accounting and its role in decision-making.

CO 2 :Identify and classify costs into fixed, variable, direct, and indirect categories for accurate cost analysis.

CO 3 : apply various costing methods, including job costing, process costing, and batch costing, in practical scenarios.

CO 4 : perform marginal costing and break-even analysis to assess the impact of changes in cost and volume on profitability.

Paper: Computer Based Accounting System

On the completion of this course students will be able to

CO 1 : understand the concept, advantages, and applications of computer-based accounting systems over manual systems.

CO 2 : set up a computerized accounting system for business entities.

CO 3 : Understand the creation and maintenance of ledgers, including account groups and sub-groups in a digital environment.

CO 4 : Use accounting software for payroll processing, including salary calculations, tax deductions, and employee benefits.

Paper: Project

On the completion of this course students will be able to

CO 1 : apply the concepts and theories learned during the program to real-world business or accounting problems.

CO 2 : identify and analyze specific issues or challenges in the field of business, finance, or accounting.

CO 3 : utilize software tools, such as MS Excel, accounting software, or statistical tools, for project data analysis and presentation.

CO 4 : prepare comprehensive project reports that adhere to professional standards and academic guidelines.