### **Commerce Department**

### **Program Outcomes-**

B.Com program outcomes for students who have taken admission to this program are expected to concentrate upon the following outcomes.

- a) Commercial Sense
- b) Develop Managerial skills
- c) Entrepreneurial skill
- d) Budgeting policy
- e) Human Resources Management
- f) Develop Numerical ability

PO-1	After completing three year bachelor degree program, students would gain a
	through knowledge in the fundamental of commerce and finance.
PO-2	The Curriculum focused on a number of specialization and practical exposures
	which would equip the students to face the Modern day challenges in commerce
	and Business.
PO-3	Apply Ethical Principles and commit to professional ethics and responsibilities
	and Norms of the practice.
PO-4	Individual and team work:- Function effectively as an Individual and as a
	member or leader in diverse teams and in Multidisciplinary settings.
PO-5	Communication:- Communicate effectively on Complex engineering activities
	with the community and with the society at large, such as being able to compare
	hand and write effective reports and design documentation, make effective
	presentations, and give and receive clear instruction.
PO-6	Project Management and Finance:- Demonstrate knowledge and understanding
	of the management principles and apply these to one's work, as a member and
	leader in a team, to manage projects and it multidisciplinary environments.
PO-7	Life Long Learning:- Recognize the need for and ability to engage in
	independent and life-long learning in the broadest context of technological
	change.
PO-8	Critical Thinking:- Take informed actions after identifying the assumptions that
	frame our thinking and actions, checking out the degree to which these
	assumptions are accurate and valid, and looking at our ideas and
	decisions(intellectual, organizational and personal) from different perspectives.
PO-9	Effective Citizenship:- Demonstrate empathetic social concern and equity
	catered national development, and the ability to act with an informed awareness
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	of issues and participate in civil life through volunteering.
PO-10	Environment and sustainability:- Understand the issues of environmental
	contexts and sustainable development.
PO-11	Self directed and life-long learning:- Acquire the ability to engage in
	independent and life-long learning in the broadest context socio-technological
	changes.
PO-12	The all inclusive outlook of the course offer a number of value based and job
	oriented courses ensures that students are trained into up to date. In advanced
	accounting courses beyond the introductory level, affective development will
	also progress to the valuing and organizational levels.

## Program Specific Outcomes(PSO)

PSO-1	Students will be able to demonstrate progressive learning of various tax issues
	and tax forms related to individuals. Students will be able to demonstrate
	knowledge in setting up a Computerized set of accounting books.
PSO-2	Students will demonstrate progressive effective domain development of values,
	the role of accounting in society and business.q
PSO-3	Students will learn relevant financial accounting career skills, applying both
	quantitative and qualitative knowledge to their future careers in business.
PSO-4	Learners will gain through systematic and subjects skills with in various
	disciplines of Commerce, business, accounting, economics, finance auditing and
	marketing.
PSO-5	Learners will be able to recognize features and roles of businessman,
	entrepreneur, manager, consultant, which will help learners to process
	knowledge and other soft skills and to react apply when confronted with critical
	decision making.
PSO-6	Learners will be able to prove proficiency with the ability to engage in
	competitive exams like CA, CS, ICWA and other courses.
PSO-7	Learners will acquire the skills like effective communication, decision making,
	problem solving in day to day business affairs.
PSO-8	Learners will involve in various co-curricular activities to demonstrate relevancy
	of foundational and theoretical knowledge of their academic major and to gain
	practical exposure.
PSO-9	Learners can also acquire practical skills to work as tax consultant audit assistant
	and other financial supporting services.

PSO-10	Learners will be able to do higher education and advance research in the field of
	commerce and finance.
PSO-11	Accountancy- Understanding basic concepts of accounting, principles of
	accountancy and accounting cycle to maintain accounts of trading and non-
	trading organizations.
PSO-12	Getting acquainted with the procedure of preparation of income statements,
	retained earnings, balance sheet and statement of cash flows which are required
	for external users and more useful to managers for managerial decision making.
PSO-13	Including different skills for analysis and interpretation of financial data to
	understand financial health of an organization and ensure that resources are to
	being used to achieve the organizations objectives.
PSO-14	Developing knowledge about Cost ascertainment and fixation of selling price
	and cost control. Obtaining the knowledge of various provisions of Income Tax
	Act and their application in computation of taxable income of an individual
	under different heads of income.
PSO-15	Getting working knowledge of generally accepted auditing-procedure,
	techniques and skills.
PSO-16	Students will learn relevant financial accounting skill, corporate accounting
	skills, and cost & Management accounting applications.
PSO-17	Learners will gain through systematic and subject skills of business
	management, Marketing management, Auditing & Economics. Students can also
	acquire practical skills to work as tax consultant, audit assistant and in other
	financial supporting services.
PSO-18	Learners will be able to do higher degree like M.Com, MBA, CA, CS & ICWA,
	etc.
PSO-19	Students will be able to do their best in Competitive exams in various fields like
	Banking, insurance and SSC exams.

## **Course Outcomes**

### B.Com. (1st, 2nd, 3rd Year)

<u>Financial Accounting-</u> To develop Conceptional understanding of fundamentals of Finance Accounting System and develop skills in accounting for various kinds of business transaction.

**<u>Business Communication</u>**- To develop communication skills and overall personality development of the student.

<u>Business Economics</u>- The objective of this course is to acquaint the students with the business economic principles as are applicable in business.

<u>Principles of Management</u>- To provide knowledge about motivating employees by providing financial and Non-financial incentives. Emanating the economic growth and development of an organization. To know to make planning, decision making, Controlling, Staffing, Organizing etc. to understand new approaches in management.

<u>Corporate Accounting</u>- To understand knowledge of new trends in Corporate Accounting i.e. issue of share and debentures & redemption.

<u>Corporate Law</u>- To acquire knowledge and develop understanding of necessary framework of companies with reference to various provisions or Company Act 2013& 2016.

<u>Cost Accounting</u>- To understand knowledge of Cost Accounting, Process Accounting, Material Cost, Labor Cost and overhead.

<u>Management Accounting</u>- The objective of the course is to equip the students with the ability to analysis interpret and use of accounting information in managerial decision making. The student is expected to have a good working knowledge of the subject. The course provides the students an understanding of the applications of accounting techniques for management.

<u>Business Law</u>- The objective of this course is to provide a brief idea about the framework of Indian Business Law.

<u>Business Environment in Haryana</u>- The purpose of this course is to give detail knowledge about small, medium and large industries and economy of Haryana.

### **Principle of Marketing-**

- 1. Enhancing the skill of Marketing among students.
- 2. Providing different techniques of Marketing for increase of sales.
- 3. Creating the sense how to behave in the market while buying or selling of product.
- 4. Understanding how to undertake crucial task such as competition anlaysis, production etc.
- 5. Providing information about buying pattern and different attitude of consumer.

#### **Income Tax Law and Accounts-**

- Knowledge about Income tax provisions regarding Agriculture income, Residence status and tax Liability.
- Practical knowledge about Income from Salaries, Income from House Property, Business or Profession, Capital Gains & income from other sources.
- Computation of total income and tax liability of all assesses.
- Giving practical knowledge about filing the returns of income.

#### **Entrepreneurship Development-**

- Understanding the meaning, need and role of entrepreneur in the development of economy,
- Providing knowledge about preparing project report for the new business.
- Giving information about Govt. support and incentives to new enterprises.

# B.Com. 1st Semester

Paper: Microeconomics Session: 2018-19

On completion of the course the students will be able to

	tetion of the course the students will be able to
CO 1	understand the basic terminology of micro economics and they will
	be able to provide definitions for fundamental economic concepts,
	such as, scarcity, choice, opportunity cost, utility, demand, supply,
	elasticity, cost and profit
CO 2	answer the questions what, how, and for whom should goods and
	services be produced with limited resources
CO 3	understand the factors on which demand of a commodity depends
CO 4	exhibit the measures of demand elasticity relative to change in price,
	income and price of substitutes
CO 5	Understand the behavior of consumers in making decisions on the
	allocation of limited resources in order to get maximum satisfaction
CO 6	understand the concept of production function in short run and long
	run and develop an understanding of law of diminishing marginal
	product, law of variable proportion and returns to scale
CO 7	understand the factors on which supply of a commodity depends and
	the students will be able to calculate the price elasticity of supply
CO 8	exhibit the calculation of various production costs fixed, variable
	and marginal cost
CO 9	understand the total, average and marginal revenue and break even
	analysis
CO 10	compare and contrast the market structures, including perfect
	competition, monopoly, monopolistic competition and oligopoly
CO 11	exhibit how firms under perfect competition, monopoly and
	monopolistic competition determine their price, output and profit
	maximization
CO 12	gain the knowledge of marginal productivity theory of distribution,
	theory of wages, identify different types of rent and grasp different
	theories of rent and interest

# B.Com. 2<sup>nd</sup> Semester

Paper: Macroeconomics Session: 2018-19

On completion of the course the students will be able to

	ion of the course the students will be usic to
CO 1	understand the nature ,scope and importance of macroeconomics
CO 2	demonstrate the process of measuring National Income
	Statistics, identify its components and analyze the various
	income identities
CO 3	understand the role of household sector, producer sector,
	government sector and rest of the world in circular flow of
	income in an economy
CO 4	understand Say's law of market, classical theory of employment
	and Keynesian theory of income and employment; demonstrate

	the principle of Effective Demand
CO 5	understand the meaning of consumption function, relationship
	between APC and MPC, Keynesian Psychological Law of
	Consumption
CO 6	Understand the meaning of capital and investment; types of
	investment and understand the relation between MEC and MEI
CO 7	understand the concept of multiplier and its relation with MPC
	and MPS, demonstrate the working of multiplier
CO 8	understand Acceleration principle and the concept of Super
	Multiplier
CO 9	illustrate the classical theory of inflation understand the
	meaning of inflation, identify different types of inflation, causes
	and effects of inflation on different sectors of the economy
CO 10	examine different phases of trade cycle, demonstrate various
	trade cycle theories, understand the impact of cyclical fluctuation
	on the growth of business, and elaborate classical and Keynesian
	theories of interest

## Program outcomes (POs) of B.Com. Economics

On completion of graduation level the students would be able to

PO 1	develop the ability to explain core micro and macro-economic
	terms, concepts and theories
PO 2	demonstrate the ability to employ the Economic way of thinking
PO 3	apply economic theories and concepts of contemporary social
	issues, as well as formulation and analysis of policy
PO 4	apply the oral and written communication skill within the
	discipline
PO 5	use critical thinking skill within the discipline of Economics and
	Economic matters
PO 6	recognize the role of different ethical values in Economic
	decisions
PO 7	develop on awareness of concern choices for undergraduate
	economic majors and the options graduate study

## **Program Specific Outcomes (PSOs) of B.Com. Economics**

On completion of graduation level the students would be able to

PO 1	apply microeconomics theories to explain the behavior of
	consumers, producers, firms and industries in market-based
	system
PO 2	analyze macroeconomics theories of income and employment
	determination, including classical and Keynesian theory, for
	formulating the economic plans for an economy