



Government Gajanan Madhav Muktibodh College Sahaspur Lohara Dist- Kabirdham (C.G.)

Website-www.govtgmcollege.ac.in, E-mail-govtcollagelohara@gmail.com

Program Outcomes (PO)

Program Specific Outcomes (PSO)

Course Outcomes (CO)

Department Name : COMMERCE

Program Name : BACHELOR OF COMMERCE

Faculty of Commerce

Programme Outcomes

To impart the various skills like accounting skills managerial skills communication skills and overall personality development of the students, also to make the students competent to face the challenges in present competitive market acquaint the students relating to changes in global scenario besides this the theoretical concepts and its application into the business. To develop among the students the qualities of an entrepreneurship, also to give the ideas about the modern business strategies. Apart from this to provide the ideas relating to various fields like banking sector, insurance sector, Income Tax, e-commerce in addition to this give the knowledge about Indian economy Five Year Plan WTO New industrial Policy etc

- This program could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, Warehousing etc., well trained professionals to meet the requirements.
- After completing graduation, students can get skills regarding various aspects like Marketing Manager, Selling Manager, over all Administration abilities of the Company.
- Capability of the students to make decisions at personal & professional level will increase after completion of this course.
- Students can independently start up their own Business.
- Students can get thorough knowledge of finance and commerce.
- The knowledge of different specializations in Accounting, costing, banking and finance with the practical exposure helps the students to stand in organization.

Program Specific Outcome (PSO)

- ✓ **PSO1:** Apply basic knowledge of Management theories and practices for business decision making.
- ✓ **PSO2:** Demonstrate the fundamentals of creating and managing innovation and entrepreneurship.
- ✓ **PSO3:** Communicate effectively to all stakeholders of business using technology.
- ✓ **PSO 4:** Exhibit ability to lead ethically

Program Specific Outcome (PSO):

B.Com First Year-

1) Financial Accounting

To develop conceptual understanding of fundamentals of financial accounting system and to impart skills in accounting for various kinds of business transactions.

2) Business Communication

To develop communication skills and overall personality development of the students

3) Business Environment

The objective of this course is to acquaint the students with the business economic principles as are applicable in business

4) Business Economics

The objective of this course is to provide fundamental basic Knowledge of statistics techniques as applicable to business.

5) Business Mathematics

This Course is designed to help Students to Learn Qualities and Functions of Mathematics in a changing Global Scenario

6) Business regulatory framework

Analyze the environment of a business from the legal & regulatory, macroeconomic, cultural, political, technological and natural perspectives.

Program Specific Outcome (PSO)**B.Com First Year****1) Corporate Accounting**

To understand knowledge of new trends in corporate accounting issue of share and redemption shares

2) Company Law

To acquire knowledge and develop understanding of the necessary framework of companies with reference to various provisions of company act-2013

3) Principles of Business Management

To know to make planning, decision making, controlling, staffing, organizing etc. to understand new approaches in management

4) Cost Accounting

To understand knowledge of cost accounting, single output costing, material cost, labor cost and overhead

5) Business Statistics

To study the Indian Banking system, Banking regulation act 1949, Commercial Bank, Development Bank and Digital Bank

6) Fundamental Of entrepreneurship

To give knowledge of direct and indirect tax

Program Specific Outcome (PSO)
B.Com Third Year

1) Auditing

To develop the accounting knowledge and its application in different fields also to develop practical knowledge of auditing.

2) Management Accounting

The objective of the course is to equip the students with the ability to analysis interpret and use accounting information in managerial decision making. The student is expected to have a good working knowledge of the subject. This course provides the students an understanding of the application of accounting techniques for management

3) Income Tax

Identify and respond to clients' marketing communications and branding objectives by applying principles of marketing and communications.

4) Indirect Tax

Will demonstrate the ability to make links across different areas of knowledge and to generate, develop and evaluate ideas and information so as to apply these skills to the project task.

5) Principles Of Marketing

Objective of this Course is to provide a sound understanding of the basic principles of Human Resource Management and their applications in the business & industry.

6) International Management

Objective of this Course is to provide a sound understanding of the basic principles of Human Resource Management and their applications in the business & industry.

Course Outcomes (CO)

1) B. Com First Year:

A. Financial Accounting

- CO1- The concepts, nature and purpose of financial statements in relationship to decision making.
- CO2- How to use accounting information to solve a variety of Business problems.
- CO3- How to prepare financial statements of any organization

B. Business communication

- CO1- To know that how to communicate among two or more organizations.
- CO2- To communicate within an organization with the help of orders, suggestions, opinions etc.

C. Business mathematics

- CO1- how to apply mathematical tools in business decision.
- CO2- to know the financial formulas and equations for data analysts..

D. Business regulatory framework

- CO1- the basic concepts, terms & provisions of Mercantile and business Laws
- CO2- how affect these laws on business, trade and commerce.
- CO3- the concept of intellectual property rights and its various legal aspects.

E. Business environment

- CO1- factors of business environment
- CO2- to know the surroundings affecting any business.

F. Business economics

- CO1- how to analyse the behavior of consumers in terms of the demand for products
- CO2- how to analyse the performance of firms under different market structures
- CO3- how monetary and fiscal policy can be used to achieve business goals.
- CO4- to know the factors affecting trade cycle.
- How to compute different measures of macroeconomics activity such as the national income accounts, inflation, deflation etc.

2) **B. Com Second Year:**

A. Corporate accounting

- CO1- to learn the companies act and India Accounting Standards.
- CO2- to conceptual aspects of corporate accounting
- CO3- various concepts related to companies i.e. liquidation, amalgamation, absorption, re-construction and holding company.

B. Company law

- CO1- The provisions and changes of the companies act of 2013
- CO2- The concepts involving in company law regime
- CO3- The duties and responsibilities of key managerial personnel

C. Cost accounting

- CO1- concepts, procedures and legal provisions of cost audit and costing techniques.
- CO2- application of marginal costing technique
- CO3- Cost accounting standards issued by Institute of Cost and Management of India.

D. Principles of business management

- CO1- the importance of management and various management principles and thoughts.
- CO2- How to apply best practices of business administration in the functional areas of the business.
- CO3- the recent trends in business management i.e. business ethics, corporate governance, CSR.

E. Business statistics

- CO1- the basic concepts of statistics and its use in the business.
- CO2- To know the various trends in the database of any company like taxation, salary trends, profits on year by years basis or any other time duration as feasible.

F. Fundamentals of entrepreneurship

- CO1- how to enhance entrepreneurial competencies.
- CO2- the necessary tools and techniques to set up their own business venture
- CO3- how to bring out their own business plan.
- CO4- the behavioral aspects of members of the team or employees.

3) B. Com third Year

A. Income Tax

- CO1- Various concepts related to income tax.
- CO2- Various slabs of income tax and how to use the slabs to calculate the tax liability
- CO3- Various tax authorities of India.
- CO4- computation of taxable income under the different heads of income

B. Auditing

- CO1- The concepts and principles of Auditing, audit process, assurance standards, tax audits, and audit of computerized systems.
- CO2- how to prepare audit report and its importance.

C. Indirect taxes with GST

- CO1- to know the various types of indirect taxes.
- CO2- to know about GST as a part replacement of various indirect taxes.
- CO3- different levels of indirect taxation for any product.

D. Management Accounting


- CO1- the concepts, methods and techniques of management accounting
- CO2- How to develop competence with their usage in managerial decision making and control.
- CO3- preparation and uses of Fund flow and Cash flow statements.

E. Principles of marketing

- CO1- to understand fundamental marketing concepts, theories, and principles in areas of marketing
- CO2- to apply the knowledge, concepts, tools necessary to overcome challenges, and issues of marketing in a changing technological landscape
- CO3- creative problem solving; develop creative solutions to marketing problems

F. International marketing

- CO1- to analyze about the international marketing, its opportunities and promotional policies of the government to augment trade.
- CO2- Gain in-depth knowledge on export procedure & documentation, product planning and policy, pricing, distribution, promotion and financing.


PRINCIPAL
Government College
Sahaspur Lohara
Distt - Kabirdham (C.G.)