



SLC(University of Delhi)
Shyam Lal College



Programme Specific Outcomes and Course Outcomes
B.Com.(P)

Programme Specific Outcomes:

Programme	Programme Specific Outcomes
<p>B.Com (P)</p>	<p>PSO-1: It instil in students the basic knowledge and fundamentals of commerce and business which would be beneficial for them to comprehend, analyse and evaluate the current economic/business scenario of the country and the world at large.</p> <p>PSO-2: To develop in students the capability to transform theoretical and conceptual knowledge into practical problem-solving approach using critical thinking.</p> <p>PSO-3: Develop skills which would help them undertake research and innovations in commerce and would enhance their employability.</p> <p>PSO-4: It envisages the students demonstrating fundamental knowledge of the areas related to finance accounting, human resource management, international business, corporate and business laws, taxation, marketing etc. The students will be made capable of evaluating diverse perspectives provided by the prism of these areas and a comprehensive picture of business situations, using modern ways and means of dealing with issues arising in the dynamic business world.</p> <p>PSO-5: It acquaints the students with problem solving techniques by providing them with real life situations through case-studies.</p> <p>PSO-6: It provides opportunities for students to develop analytical reasoning through their active participation and involvement in teaching-learning process as envisioned in the student centric approach.</p> <p>PSO-7: It inculcates in the young minds the qualities of teamwork, cooperation and solidarity which can be seen as a vision of the current business world. They shall be able to gain insight into the need to balance the aspects of collaboration and competition for healthier delivery to society whose hallmark currently is fierce competition.</p> <p>PSO-8: It makes the students to understand the need of the current business world and make them capable to view different aspects and dimensions from global perspective. Students are encouraged to seek deeper understanding of issues and develop research abilities.</p> <p>PSO-9: It also trains the students to check unethical behaviour, falsification and manipulation of information in order to avoid debacles which can be seen rising persistently over the period of time.</p> <p>PSO-10: It develops a sense of attitude towards life-long learning as the</p>

	<p>world of business is constantly in a state of flux.</p> <p>PSO-11: It inculcate management skills like teamwork, cooperation, motivation and leadership etc. that help build the character of a future employee and facilitate him/her in inspiring others in an organisation. It would be able to make the students capable of handling present complexities and future challenges.</p> <p>PSO-12: It helps the students to acquire the knowledge of computers and become digitally literate by learning basics of computers and computerised accounting, thus becoming self-reliant.</p>
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Course Outcomes:

Semester 1:

Course Name	Learning Outcomes
BC 1.2: FINANCIAL ACCOUNTING	<p>CO1: build an understanding of theoretical framework of accounting and be able to prepare financial statements.</p> <p>CO2: explain and determine depreciation and inventory value.</p> <p>CO3: develop understanding of accounting for hire purchase transactions and lease transactions.</p> <p>CO4: understand branch and departmental accounting.</p> <p>CO5: develop the skill of preparation of trading and profit and loss account and balance sheet using computerized accounting or prepare accounts for dissolution of a partnership firm.</p>
BC 1.3: BUSINESS ORGANISATION AND MANAGEMENT	<p>CO1: understand dynamics of business organisations and management practices with respect to stakeholders.</p> <p>CO2: understand varied perspectives related to business environment and entrepreneurship.</p> <p>CO3: analyze how organisations adapt to an uncertain environment and decipher decision making techniques managers use to influence and control the internal environment.</p> <p>CO4: analyze the relationship amongst functions of management i.e. planning, organizing, directing and controlling.</p>

	<p>CO5: appreciate the change in working pattern of modern organisations.</p>
<p>BCH 1.1ENVIRONMENTAL STUDIES</p>	<p>CO1: Gain in-depth knowledge on natural resources and resources that sustain life and govern economy</p> <p>CO2: Understand the consequences of human action on the web of life, globe; economy and quality of human life</p> <p>CO3: Develop critical thinking for shaping strategies (scientific, social, economic, administrative and legal) for environmental protection, conservation of biodiversity, environmental equity and sustainable development</p> <p>CO4: Acquire values and attitudes towards understanding complex environmental- economic- social challenges and active participation in solving current environmental problems and preventing the future ones.</p> <p>CO5: Adopt sustainability as a practice in life, society and industry.</p>

Semester 2:

Course Name	Learning Outcomes
<p>BC 2.2: BUSINESS LAWS</p>	<p>CO1: understand basic aspects of contracts for making the agreements, contracts and subsequently enter valid business propositions.</p> <p>CO2: handle the execution of special contracts used in different types of business.</p> <p>CO3: learn legitimate rights and obligations under The Sale of Goods Act.</p> <p>CO4: acquire skills to initiate entrepreneurial ventures as LLP.</p> <p>CO5: understand the fundamentals of Internet based activities under The Information and Technology Act.</p>
<p>BC 2.3: BUSINESS MATHEMATICS AND STATISTICS</p>	<p>CO1: acquire proficiency in using different mathematical tools (matrices, calculus and mathematics of finance) in solving real life business and economic problems.</p> <p>CO2: develop an understanding of the various averages and</p>

	<p>measures of dispersion to describe statistical data.</p> <p>CO3: understand the relationship between two variables through correlation and regression.</p> <p>CO4: understand the construction and application of index numbers to real life situations.</p> <p>CO5: understand the trends and tendencies over a period of time through time series analysis.</p>
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Semester 3:

Course Name	Learning Outcomes
BC 3.1: COMPANY LAW	<p>CO1: understand the rules and the broader procedural aspects involved in different types of companies covering the Companies Act 2013.</p> <p>CO2: comprehend and appropriately use the basic legal documents essential for operations and management of company.</p> <p>CO3: distinguish between varied company processes, meetings and decisions.</p> <p>CO4: know the framework of dividend distribution and role of auditors in a company.</p> <p>CO5: understand and evaluate working of depositories and their functions for working in stock market.</p>
BC 3.2: INCOME TAX LAW & PRACTICE	<p>CO1: understand the basic concepts in the law of income tax and determine the residential status of different persons.</p> <p>CO2: identify the five heads in which income is categorised and to compute income under the heads ‘Salaries’ and ‘Income from House Property’.</p> <p>CO3: compute income under the head ‘ Profits and gains of business or profession’, ‘Capital gains’ and ‘Income from other sources’.</p> <p>CO4: understand clubbing provisions, aggregate income after set-off and carry forward of losses, and deductions allowed under the Income Tax Act.</p>

	CO5: compute tax liability of individuals and firms and understand the provisions of filing return of income.
BC 3.4 (a): COMPUTER APPLICATIONS IN BUSINESS	<p>CO1: handle document creation for communication.</p> <p>CO2: acquire skills to create and make good presentations.</p> <p>CO3: make various computations in the area of accounting and finance and present business data using appropriate charts.</p> <p>CO4: process and analyze the business data and generalize the work sheets for better understanding of the business environment and decision making.</p> <p>CO5: understand and apply the various database concepts and tools in the related business areas.</p>

Semester 4:

Course Name	Learning Outcomes
BC 4.2: CORPORATE ACCOUNTING	<p>CO1: develop an understanding of accounting for share capital and debentures.</p> <p>CO2: prepare financial statements of a company.</p> <p>CO3: develop understanding of cash flow statements.</p> <p>CO4: understand the accounting for amalgamation of companies.</p> <p>CO5: prepare consolidated balance sheet for Holding company.</p>
BC 4.3: COST ACCOUNTING	<p>CO1: understand conceptual framework of Cost Accounting.</p> <p>CO2: understand in detail the accounting and control of material and labour cost.</p> <p>CO3: understand classification, allocation, apportionment and absorption of overheads in cost determination.</p> <p>CO4: calculate the cost of products, jobs, contracts, processes and services.</p> <p>CO5: have basic understanding of cost accounting book keeping systems and reconciliation of cost and financial account profits.</p>

<p>BC 4.4 (a): E-COMMERCE</p>	<p>CO1: understand the basics of E-commerce, current and emerging business models.</p> <p>CO2: familiarize with basic business operations such as sales, marketing, HR etc. on the web.</p> <p>CO3: enhance the students' skills for designing and developing website.</p> <p>CO4: identify the emerging modes of e-payment.</p> <p>CO5: understand the importance of security, privacy, ethical and legal issues of e-commerce.</p>
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Semester 5:

<p>Course Name</p>	<p>Learning Outcomes</p>
<p>BC 5.1 (a): HUMAN RESOURCE MANAGEMENT</p>	<p>CO1: understand the concept of HRM and its role in effective business administration.</p> <p>CO2: understand the role of recruitment and selection in relation to organisation's business and HRM objectives.</p> <p>CO3: explain the importance of performance management system in enhancing employee performance.</p> <p>CO4: design compensation schemes that are cost effective, increase productivity of the workforce, and comply with the legal framework.</p> <p>CO5: recognize emerging horizons of HRM and also enduring international HRM, e-HRM, HRIS.</p>
<p>BC 5.1 (b): PRINCIPLES OF MARKETING</p>	<p>CO1: develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions effecting marketing decisions of a firm.</p> <p>CO2: understand the dynamics of consumer behaviour and process of market selection through STP stages.</p> <p>CO3: learn about marketing decisions related to product produced by a firm.</p> <p>CO4: learn about marketing decisions involving product pricing and its distribution.</p>

	CO5: learn marketing decisions involving product promotion.
BC 5.1 (c): AUDITING AND CORPORATE GOVERNANCE	<p>CO1: differentiate between different aspects of auditing especially for internal check, internal control and for overall corporate governance.</p> <p>CO2: understand the concept of corporate governance in organisations and its essence for management.</p> <p>CO3: provide and assimilate information leading to failure of organisation and corporate scams.</p> <p>CO4: comprehend the governance framework for an organisation provided by different regulatory bodies in India and Abroad.</p> <p>CO5: recognise the essence of ethics in business.</p>
BC 5.2 (a): FUNDAMENTALS OF FINANCIAL MANAGEMENT	<p>CO1: explain the nature, scope and objective of financial management, along with Time Value of Money, Risk & Return.</p> <p>CO2: analyze Capital Budgeting Process and Techniques including NPV, IRR and Profitability Index.</p> <p>CO3: examine various Capital structure theories and estimating cost of capital.</p> <p>CO4: critically examine basic Theories and policies of Dividend.</p> <p>CO5: estimate working capital along with an overview of cash receivables and inventory management.</p>
BC 5.3 (b): ADVERTISING	<p>CO1: understand the communication objectives behind advertising and promotions.</p> <p>CO2: recognize the various types of advertising and media elements.</p> <p>CO3: identify the ethical and legal issues of advertising.</p> <p>CO4: comprehend the nature and role of advertising agencies.</p> <p>CO5: familiarize with the process of media planning & decision making.</p>
BC 5.4 PRINCIPLES OF MICRO ECONOMICS	<p>CO1: The course introduces the students to the first course in Economics from the perspective of individual decision making as consumers and producers.</p> <p>CO2: The students learn some basic principles of microeconomics, interactions of supply and demand and characteristics of perfect and</p>

imperfect markets.

Semester 6:

Course Name	Learning Outcomes
BC 6.1 (c): MANAGEMENT ACCOUNTING	<p>CO1: understand thoroughly the conceptual framework of Management Accounting; different forms of accounting— Financial, Cost and Managerial; types of costs for decision making and cost control; cost control and cost reduction.</p> <p>CO2: understand the concept of marginal cost and marginal costing; preparation of income statements using absorption and variable costing; learning of cost-volume-profit analysis and break-even analysis using mathematical and graphical approaches; and their application in businesses.</p> <p>CO3: understand the concept of relevant cost and make decisions related to different business situations using marginal costing and differential costing techniques.</p> <p>CO4: understand preparation of various types of budgets and budgetary control system as a tool of managerial planning and control; Ability to understand standard costing system as a tool of managerial control; calculation of variances in respect of each element of cost and sales; control ratios.</p> <p>CO5: have basic understanding of techniques of performance measurement such as Responsibility Accounting, Divisional Performance Measurement and Transfer Pricing.</p>
BC 6.2 (b): FUNDAMENTALS OF INVESTMENT	<p>CO1: acquaint with the Investment Environment and concept of Return & Risk.</p> <p>CO2: develop the understanding of Bond valuation & role of Credit Rating agencies.</p> <p>CO3: understand the methods of Equity analysis approaches.</p> <p>CO4: analyze two securities portfolio using Harry Markowitz model and CAPM, Mutual Funds and Financial derivatives.</p> <p>CO5: examine investors' protection framework.</p>
BC 6.3 (a): PERSONAL	<p>CO1: comprehend the importance and role of personal selling.</p>

<p>SELLING AND SALESMANSHIP</p>	<p>CO2: identify with the process of personal selling.</p> <p>CO3: analyse the effectiveness of personal selling.</p> <p>CO4: comprehend the concept of salesmanship.</p> <p>CO5: acquaint with the essential qualities required for salesmanship.</p>
<p>B C 6.4(A) PRINCIPLES OF MACRO ECONOMICS</p>	<p>CO1: This course will allow students to understand the basic functioning of the macroeconomy.</p>