

## **P N DAS COLLEGE**

### **Learning Outcome for B.Com Program:**

#### **Overall Program Outcomes**

- Deep understanding of accounting issues related to small and big businesses.
- Understanding of general business functions and management.
- Learning Managerial and Organizational skills.
- Acquiring Communication Skills.
- Deep understanding of Taxation and other laws impacting the business.
- Understanding ethical, Social Sustainable business issues.
- Learning Costing objectives, techniques and methods.
- Growing entrepreneurial ability.

#### **Specific Program Outcomes**

- Ability to prepare accounts of sole proprietorship, partnership and corporate businesses.
- Understanding the regulatory framework of accounting.
- Understanding the legal compliance requirement for a business.
- Acquiring conceptual clarity of various business functions and execution of a project.
- Demonstrate communication skills.
- Understanding general economic theory.
- Ability to lead, motivate and work as a team.
- Imbibe better corporate governance values.
- Learning business ethics.
- Understanding and acquiring entrepreneurial abilities and skills.
- Develop analytical and research aptitude through practical project work.
- Demonstrate ability to interpret and analyze financial statements.
- Demonstrate basic awareness in investment decisions.

**DETAILS PROGRAM OUTCOME FOR B.COM (HONS)**

SEM	Paper Code	Subject	Paperwise Learning Outcome
<b>SEMESTER I</b>			
<b>I</b>	<b>FACACOR01T</b>	<b>Financial Accounting- I</b>	<p><b>By the end of this Semester a student should be able to develop:</b></p> <ol style="list-style-type: none"> <li><b>1. Deep understanding of the nature and purpose of accounting.</b></li> <li><b>2. Understanding the preparation of final accounts from complete double entry system of book keeping, from incomplete records and from nonprofit seeking enterprise.</b></li> <li><b>3. The use of accounting information to solve account related problem.</b></li> <li><b>4. Ability to prepare few special accounts.</b></li> <li><b>5. Ability to comprehend basic accounting principles and postulates.</b></li> <li><b>6. Identification of users of accounting information.</b></li> </ol>
	<b>FACACOR02T</b>	<b>Principles &amp; Practice of Management</b>	<ol style="list-style-type: none"> <li><b>1. Understanding the concepts related to management.</b></li> <li><b>2. Demonstration of roles, skills and functions of management.</b></li> <li><b>3. Understanding the process of management in detail, such as, planning, organization, leadership, motivation and controlling.</b></li> <li><b>4. Ability to make decisions in various situations.</b></li> </ol>
	<b>FACHGEC01T</b>	<b>Business Economics</b>	
	<b>ENVSAEC01T</b>	<b>Environmental Studies</b>	

<b>Semester II</b>			
<b>II</b>	<b>FACACOR03T</b>	<b>Cost &amp; Management Accounting I</b>	<p><b>By the end of this semester a student should be able to exhibit:</b></p> <ol style="list-style-type: none"> <li><b>1. Understanding the concepts and objectives of Cost Accounting.</b></li> <li><b>2. Ability to comprehend different elements of costs.</b></li> </ol>

	FACACOR04T	Marketing Management and Human Resource Management	<ol style="list-style-type: none"> <li>3. Understanding in detail the accounting for Material, Labour and Overhead in Cost accounting.</li> <li>4. Ascertainment of cost under different conditions, such as, Process, Contract, Service, Batch, etc.</li> <li>5. Reconciliation of cost and financial accounting records.</li> </ol>
	FACHGEC02T	Business Mathematics and Statistics	<ol style="list-style-type: none"> <li>1. Understanding the concept of marketing management.</li> <li>2. Comprehend in detail the concepts of product and pricing.</li> <li>3. Ability to comprehend physical distribution and promotion in marketing.</li> </ol>
	ENGSAEC01M	Language: English MIL	<ol style="list-style-type: none"> <li>1. Understanding the fundamentals of HRM.</li> <li>2. Deep knowledge about sourcing and development of human resources.</li> <li>3. Acquiring the skill of maintenance of human resources.</li> </ol>

<b>SEMESTER III</b>			
<b>III</b>	<b>FACACOR05T</b>	<b>Business Regulatory Framework</b>	<p><b>By the end of this semester a student should be able to develop:</b></p> <ol style="list-style-type: none"> <li>1. Deep understanding of the Indian Contract Act, 1872.</li> <li>2. Understanding the Sale of Goods Act, 1930.</li> <li>3. Ability to learn Indian Partnership act and Negotiable Instruments Act.</li> <li>4. Learning about Consumers Protection Act and Electronic Commerce Act, 1998.</li> </ol>

	FACACOR06T	Direct Taxation	<ol style="list-style-type: none"> <li>1. Understanding the concepts and definitions of different items under direct tax.</li> <li>2. Learning in details the computations of taxable income under different heads of income.</li> <li>3. Acquiring skills to compute total income and tax liability.</li> <li>4. Understanding in detail the procedure of assessment of income and filing of return.</li> </ol>
	FACACOR07T	Financial Accounting II	<ol style="list-style-type: none"> <li>1. Acquiring the skills of Partnership Accounts.</li> <li>2. Learning in depth the accounting procedure for Change in the Constitution of a Firm.</li> <li>3. Understanding the accounting for Dissolution of a Firm.</li> <li>4. Ability to understand branch accounting.</li> <li>5. Understanding Hire purchase and Instalment Payment System</li> <li>6. Deep understanding of the departmental accounts and investment accounts.</li> </ol>
	FACHGEC03T	Business Communication & E-Commerce Information	<ol style="list-style-type: none"> <li>1. In depth learning about types of communication.</li> <li>2. Learning about different tools of communication.</li> <li>3. Acquiring skills of drafting of business correspondence.</li> <li>4. Understanding in detail the concepts of E-commerce and E-commerce models.</li> <li>5. Learning about the different types of digital payments.</li> <li>6. Keeping updated about the evolution of E-commerce.</li> </ol> <ol style="list-style-type: none"> <li>1. Learning about the application of</li> </ol>

IV	FACSSEC01M	Technology & its Business Application	<p>information technology in business.</p> <ol style="list-style-type: none"> <li>2. Acquiring skills of Word Processing.</li> <li>3. Acquiring skills to prepare presentations.</li> <li>4. Learning to prepare spreadsheets and computerized accounting.</li> <li>5. Acquiring knowledge and skills of spreadsheet applications.</li> </ol>
	FACACOR08T	Company Law	<ol style="list-style-type: none"> <li>1. Learning in depth about corporate form of business.</li> <li>2. Acquiring knowledge about formation of a company, company management and administration.</li> <li>3. In depth knowledge about share capital and debentures.</li> <li>4. Understanding legal aspects of corporate meeting.</li> </ol>
	FACACOR09T	Indirect taxation	<ol style="list-style-type: none"> <li>1. Learning the basic concepts of GST and its transition.</li> <li>2. Understanding the concept of supply and valuation, time and place of supply.</li> <li>3. Learning in depth about input tax liability and tax credit.</li> <li>4. GST registration and returns.</li> <li>5. In depth knowledge about customs.</li> </ol>
	FACACOR10T	Cost and Management Accounting-II	<ol style="list-style-type: none"> <li>1. Acquiring advance knowledge on cost and management accounting for decision making purposes.</li> <li>2. Learning about treatment of joint product and by product in costing.</li> <li>3. In depth knowledge of activity based costing</li> <li>4. Preparation of budget and use of budget as a controlling tool.</li> <li>5. Understanding standard costing, CVP analysis; and using these tools for short term decision making.</li> </ol>
		Entrepreneurship	<ol style="list-style-type: none"> <li>1. Acquiring knowledge about</li> </ol>

<b>V</b>	<b>FACHGEC04T</b>	<b>Development</b>	<p>entrepreneurship.</p> <ol style="list-style-type: none"> <li>2. Knowing about MSME and family business in India.</li> <li>3. Learning about sustainability of entrepreneurship.</li> <li>4. Learning about sources of finance, viability of business ideas and feasibility study.</li> </ol>
	<b>FACHGEC04T</b>	<b>Tax Returns and Filing of Tax Returns.</b>	<p>Learning about application of Income Tax Act through acquiring knowledge and practical skills about:</p> <ol style="list-style-type: none"> <li>1. Income tax returns,</li> <li>2. E-filing of tax returns</li> </ol>
	<b>FACACOR11T</b>	<b>Auditing</b>	<ol style="list-style-type: none"> <li>1. Learning about basic concepts and definitions of auditing.</li> <li>2. Knowledge of corporate audit.</li> <li>3. Acquiring skill to write audit report and certificate.</li> <li>4. Fundamental principle of audit of other institutions.</li> <li>5. Getting acquainted with special areas of audit.</li> </ol>
	<b>FACACOR12T</b>	<b>Indian Financial System</b>	<p>At the end of the course, students will be able to understand:</p> <ol style="list-style-type: none"> <li>1. Structures, objectives and functions of Indian Financial System.</li> <li>2. Evolution of Indian financial system.</li> <li>3. Analyze and evaluate the role of different financial institutions.</li> <li>4. Regulation and operation of Money market.</li> <li>5. Functioning and structure of capital market.</li> <li>6. Different instruments of capital market.</li> </ol>
		<b>Banking and Insurance</b>	<p>the end of the course, students will be able to understand:</p>

VI	FACADSE01T		<ol style="list-style-type: none"> <li>1. Evolution of banking system in India and its main functions.</li> <li>2. Cheques and its use.</li> <li>3. Different types of bank lending and their features.</li> <li>4. Detail knowledge of digital banking.</li> <li>5. Basic concept of insurance.</li> <li>6. Life and general insurance.</li> <li>7. Functioning of insurance sector.</li> <li>8. Regulation of insurance sector in India.</li> </ol>
	FACADSE02T	Corporate Accounting	<p>At the end of the course, students will be able to comprehend:</p> <ol style="list-style-type: none"> <li>1. Prepare company final accounts.</li> <li>2. Accounting for shares and debentures.</li> <li>3. Accounting for Buy back of shares and redemption of preference shares.</li> <li>4. Accounting for Valuation of goodwill and shares.</li> <li>5. Accounting for Amalgamation, absorption and reconstruction of companies.</li> <li>6. Accounting for holding company.</li> </ol>
	FACACOR13T	Financial Management	<p>At the end of the course, students will be able to learn in depth:</p> <ol style="list-style-type: none"> <li>1. Functions, scope and objective of financial management.</li> <li>2. Time value of money and risk-return analysis.</li> <li>3. Critical appraisal of each source of finance and cost of capital.</li> <li>4. Theories of capital structure and concept of leverage.</li> <li>5. Working capital management.</li> <li>6. Capital structure decisions.</li> <li>7. Dividend decisions.</li> </ol>
		Research Methods and Project work	<p>At the end of the course, students will be able to learn in detail:</p>

	FACACOR14T		<ol style="list-style-type: none"> <li>1. Concept of research methodology, research process and design.</li> <li>2. Sampling design and measurement scale.</li> <li>3. Basic concepts of methods of data collection and data Analytics.</li> <li>4. Interpretation and Report Writing.</li> <li>5. Skill of writing project work, both with primary and secondary data.</li> </ol>
	FACADSE07T	Financial Statement Analysis	<p>At the end of the course, students will be able to learn in detail:</p> <ol style="list-style-type: none"> <li>1. Nature and scope of financial statement analysis.</li> <li>2. Use of Comparative statement and Common-size statement as the tools of financial statement analysis.</li> <li>3. Use of ratio analysis for financial statement analysis.</li> <li>4. Fund Flow Statement and Cash Flow statement.</li> <li>5. Equity analysis and corporate distress prediction.</li> </ol>
	FACADSE08T	Business Ethics and Corporate Governance	<p>At the end of the course, students will be able to learn in detail:</p> <ol style="list-style-type: none"> <li>1. Nature and concept of Ethics and its application in business.</li> <li>2. Social aspects of Business Ethics.</li> <li>3. Managing ethical dilemmas.</li> <li>4. Evolution of corporate governance in India.</li> <li>5. Major corporate scandals in India and how lessons from them helped promulgate new regulations.</li> <li>6. Meaning and importance of corporate social responsibility.</li> </ol>



**DETAILS PROGRAM OUTCOME FOR B. COM (GENERAL):**

<b>SEM</b>	<b>Paper Code</b>	<b>Subject</b>	<b>Paper wise Learning Outcome</b>
<b>SEMESTER I</b>			
<b>I</b>	<b>FACGCOR01T</b>	<b>Financial Accounting- I</b>	<p>After the completion of the course, Students will be able to-</p> <ol style="list-style-type: none"> <li>1. Record the basic journal entries.</li> <li>2. Calculate depreciation of Assets by applying various methods.</li> <li>3. Prepare final account of Profit Seeking and Non-Profit Seeking Concern</li> <li>4. Maintain Consignment Account</li> <li>5. Rectify errors in accounts.</li> <li>6. Maintain Self Balancing Account.</li> <li>7. Learn knowledge about Accounting Standard.</li> <li>8. Calculate Insurance Claim of Stock.</li> </ol> <p>After the completion of the course, Students will be able to-</p> <ol style="list-style-type: none"> <li>1. Acquire knowledge on principles of management</li> </ol>
	<b>FACGCOR02T</b>	<b>Principles &amp; Practice of Management</b>	<ol style="list-style-type: none"> <li>1. Understand the corporate strategic planning techniques</li> <li>2. Acquire the knowledge on organization structure</li> <li>3. Familiarize with the different types of leadership</li> <li>4. Acquaint students with various the techniques of controlling and co-ordination.</li> <li>5. Acquire the knowledge about Controlling the employees.</li> <li>6. Acquire the knowledge about relationmaking with employees.</li> </ol>
	<b>ENGLCOR01T</b>	<b>English-1</b>	
	<b>ENVSAEC01T</b>	<b>Environmental Studies</b>	
<b>Semester II</b>			
<b>II</b>	<b>FACGCOR03T</b>	<b>Cost&amp; Management Accounting I</b>	<p>After the completion of the course, Students will be able to-</p> <ol style="list-style-type: none"> <li>1. Understand Basic Cost concepts, Elements of cost and cost sheet.</li> </ol>

	FACGCOR04T	Business Mathematics & Statistics	<ol style="list-style-type: none"> <li>2. Providing knowledge about difference between financial accounting and cost accounting.</li> <li>3. Ascertainment of Material and Labour Cost.</li> <li>4. Ascertainment of Overhead Cost.</li> <li>5. Maintain Cost Book Keeping.</li> <li>6. Provide knowledge to prepare Contract Cost.</li> </ol>
	ENGLCOR02T	English-2	
	ENGBAEC01M	Language: English MIL	

SEMESTER III			
III	FACGCOR05T	Business Regulatory Framework	<p>After the completion of the course, -</p> <ol style="list-style-type: none"> <li>1. The student will learn various provisions regarding legal frame work governing the business world.</li> <li>2. Can able to learn the conditions of partnership act.</li> <li>3. Critically evaluate conditions and</li> </ol>

	FACACOR06T	Financial Accounting II	<p>warranties of sale of goods act.</p> <p>4. Aware about rights to information.</p> <p>5. Can able to use negotiable instrument in practical life.</p> <p>6. Can able to learn Company Law.</p> <p>5. Understanding the concepts and definitions of different items under direct tax.</p> <p>6. Learning in details the computations of taxable income under different heads of income.</p> <p>7. Acquiring skills to compute total income and tax liability.</p> <p>8. Understanding in detail the procedure of assessment of income and filing of return.</p>
	FACSSEC01M	Information Technology & its Business Application	<p>6. Learning about the application of information technology in business.</p> <p>7. Acquiring skills of Word Processing.</p> <p>8. Acquiring skills to prepare presentations.</p> <p>9. Learning to prepare spreadsheets and computerized accounting.</p> <p>10. Acquiring knowledge and skills of spreadsheet applications.</p>
	ENGLCOR03M	Mordern Indian Language	

SEM	Paper Code	Subject	Paper wise Learning Outcome
<b>SEMESTER I</b>			
IV	FACSSEC02M	Tax Return & Filling of Tax Return	<p>Learning about application of Income Tax Act through acquiring knowledge and practical skills about:</p> <p>3. Income tax returns,</p> <p>4. E-filing of tax returns</p>
	FACGCOR07T	Direct & Indirect Taxation	<p>1. Understanding the concepts and definitions of different items under direct tax.</p>

	FACGCOR08T	Business Economics	<ol style="list-style-type: none"> <li>2. Learning in details the computations of taxable income under different heads of income.</li> <li>3. Acquiring skills to compute total income and tax liability.</li> <li>4. Understanding in detail the procedure of assessment of income and filing of return.</li> <li>5. Learning the basic concepts of GST and its transition.</li> </ol>
	ENGLCOR04T	Mordern Indian Language	

SEM	Paper Code	Subject	Paper wise Learning Outcome
<b>SEMESTER I</b>			
V	FACGGEC01T	Auditing	<ol style="list-style-type: none"> <li>1. Detect errors and fraud in any business organisation and hence forth take corrective measures and convey the to the management of the company.</li> <li>2. Determine the appropriate audit report for a given audit situation.</li> <li>3. Understand the audit process from the engagement planning stage through completion of the audit, as well as the rendering of an audit opinion via the various report options.</li> <li>4. Understand auditors' legal liabilities, and be able to apply case law in making a judgment whether auditors might be liable to certain parties.</li> <li>5. Describe the various levels of persuasiveness of different types of audit evidence and explain the broad principles of audit sampling processes.</li> <li>6. Discuss the need for an independent or external audit and describe briefly the development of the role of the assurance</li> </ol>

	<b>FACSSE03M</b>	<b>Entrepreneurship Development</b>	<p>provider in modern business ecosystem.</p> <ol style="list-style-type: none"> <li>1. Students will be able to learn the processes to develop, organise and set up his/his own business and take financial risks to make profit.</li> <li>2. Students will be moulded as innovators, and would be able to come up with new business ideas, try new methods of production, try new technology and may develop new marketing strategies.</li> <li>3. Students will have the knowledge of human resource and public relation and would learn to implement in small business.</li> <li>4. Student will be able to understand the critical roles of marketing research, competitive analysis, consumer-value proposition, and market-entry strategy in the development of a business plan</li> </ol>
	<b>FACDSE01T</b>	<b>Banking &amp; Insurance</b>	<p>The end of the course, students will be able to understand:</p> <ol style="list-style-type: none"> <li>9. Evolution of banking system in India and its main functions.</li> <li>10. Cheques and its use.</li> <li>11. Different types of bank lending and their features.</li> <li>12. Detail knowledge of digital banking.</li> <li>13. Basic concept of insurance.</li> <li>14. Life and general insurance.</li> <li>15. Functioning of insurance sector.</li> </ol>
	<b>FACDSE02T</b>	<b>Corporate Accounting</b>	<p>At the end of the course, students will be able to comprehend:</p> <ol style="list-style-type: none"> <li>7. Prepare company final accounts.</li> <li>8. Accounting for shares and debentures.</li> <li>9. Accounting for Buy back of shares and redemption of preference shares.</li> <li>10. Accounting for Valuation of goodwill and shares.</li> <li>11. Accounting for Amalgamation, absorption and reconstruction of companies.</li> <li>12. Accounting for holding company.</li> </ol>

SEM	Paper Code	Subject	Paper wise Learning Outcome
<b>SEMESTER I</b>			
<b>V I</b>	<b>FACGGECO2T</b>	<b>Marketing Management &amp; Human Resource Management</b>	<ol style="list-style-type: none"> <li>4. Understanding the concept of marketing management.</li> <li>5. Comprehend in detail the concepts of product and pricing.</li> <li>6. Ability to comprehend physical distribution and promotion in marketing.</li> <li>7. Understanding the fundamentals of HRM.</li> <li>8. Understand about sourcing and development of human resources.</li> </ol>
	<b>FACCSSEC04MT</b>	<b>Business Communication &amp; e-commerce</b>	<ol style="list-style-type: none"> <li>7. Understanding about types of communication.</li> <li>8. Learning about different tools of communication.</li> <li>9. Acquiring skills of drafting of business correspondence.</li> <li>10. Understanding in detail the concepts of E-commerce and E-commerce models.</li> </ol>
	<b>FACGDSE07T</b>	<b>Financial Statement Analysis</b>	<p>At the end of the course, students will be able to learn in detail:</p> <ol style="list-style-type: none"> <li>6. Nature and scope of financial statement analysis.</li> <li>7. Use of Comparative statement and Common-size statement as the tools of financial statement analysis.</li> <li>8. Use of ratio analysis for financial statement analysis.</li> <li>9. Fund Flow Statement and Cash Flow statement.</li> <li>10. Equity analysis and corporate distress prediction.</li> </ol>
	<b>FACGDSE08T</b>	<b>Business Ethics &amp; Corporate Governance</b>	<p>At the end of the course, students will be able to learn in detail:</p> <ol style="list-style-type: none"> <li>7. Nature and concept of Ethics and its application in business.</li> <li>8. Social aspects of Business Ethics.</li> </ol>

			<ul style="list-style-type: none"><li><b>9. Managing ethical dilemmas.</b></li><li><b>10. Evolution of corporate governance in India.</b></li><li><b>11. Major corporate scandals in India and how lessons from them helped promulgate new regulations.</b></li><li><b>12. Meaning and importance of corporate social responsibility.</b></li></ul>
--	--	--	---