

Programme Learning outcomes (POs) in B. Com MDC

- **Disciplinary knowledge** - infuse profound and coherent cognitive skills to administer the real business world efficaciously.
- **Critical thinking and Problem Solving** - stimulate contemplative understanding with a strong theoretical foundation to analyse various problems using appropriate methodologies.
- **Communication skills** - capability to enhance eloquent communication skills to convey the requisite propositions in an evident manner.
- **Digital literacy** - provide ICT (Information and Communication Technology) based hands-on experiences equipping the students with high quality learning.
- **Research related skills** - cultivate the ability to identify future developments pertinent to a relevant situation and analyse them to deduce logical conclusions using myriad statistical tools.
- **Moral and ethical awareness** - ability to install good values in the young minds making them ethical and responsible citizens.
- **Decision making skills** - motivate and engage students in discussions and brainstorming sessions which would enable them to take appropriate decisions at the right time.
- **Co-operation and teamwork** - devise strategic framework inculcating the ability to work cooperatively giving due importance to the diverse concepts and opinions.
- **Employability options** - acquaint the students with the recent developments in the business world enriching them with generic skills to facilitate potential employment opportunities.
- **Self- directed programme and life-long learning** - capability to work independently in diverse projects aimed at personal development thereby creating value for life.
- **Scientific Reasoning** – orient the students with scientific reasoning by providing an emphasis upon the mathematical and statistical queries.

Semester 1 MDC Major/Core Paper 1

Financial Accounting I

CO1 - Understand the basic concepts and conventions of accounting

CO2 - Understand the concepts for the determination of business income

CO3 - Prepare financial statements of sole proprietorship business entities

CO4 - Prepare financial statements of not for profit organisations

CO5 - Understand the concepts of sectional and self-balancing ledger

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	✓										
CO2										✓	
CO3							✓				
CO4										✓	
CO5		✓					✓				

Semester 1 MDC Minor Paper 1

Principles and Practice of Management

CO1 - Understand the different schools of management theories

CO2 - Understand the principles of planning

CO3 - Understand the principles of organizing

CO4 - Understand the concepts of directing and leadership

CO5 - Understand the concepts of motivation, co-ordination and control

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	✓	✓									
CO2		✓					✓			✓	
CO3							✓				
CO4							✓	✓		✓	
CO5		✓					✓	✓		✓	

Inter- Disciplinary/ Multi-Disciplinary Course

Semester 1 IDC/MDC Paper-1

Microeconomics

CO1- Understand the definition of microeconomics and macroeconomics

CO2- Learn the theory of demand and supply

CO3- Learn the theory of consumer behavior

CO4- Learn the theory of production and cost

CO5- Understand the different forms of market and the revenue structure

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	✓				✓						
CO2	✓				✓		✓				
CO3	✓				✓					✓	
CO4	✓				✓					✓	
CO5	✓				✓		✓			✓	

Skill Enhancement Course

Semester 1 SEC Paper 1

Entrepreneurship Development

CO1- Understand the types, functions meaning of entrepreneur and learn the values, business policies and behavioral orientations of entrepreneur

CO2- Understand the public and private system of stimulation, support and sustainability of entrepreneurship and functions of women entrepreneur

CO3- Identify the sources of business ideas and learn innovation life cycle, creativity process, significance of writing business plan, project proposal and understand the process of feasibility tests

CO4- Learn the concept of mobilizing resources, understand micro, small and medium enterprises

CO5- Learn the strategies of startup businesses

Semester 2 MDC Major/Core Paper 2
Cost accounting I

CO1- Define costing and understand the cost concepts, terms and classification of costs

CO2- Learn the different aspects of material costing such as purchase, storage of materials, material control and treatment of normal and abnormal loss of materials

CO3- Learn the different aspects of employee cost and incentive systems such as concepts of idle time, overtime, different systems of wage payment

CO4- Learn the accounting for overhead

CO5- Prepare cost statement

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	✓										
CO2	✓										
CO3		✓					✓				
CO4							✓				
CO5	✓									✓	

Semester 2 Minor Paper 2

Marketing Management and Human Resource Management

Module -1 Marketing Management

CO1 - Understand the concept of market, marketing mix and marketing environment.

CO2- Understand the concept of market segmentation

CO3 - Understand the concept of product mix, branding, product life cycle

CO4- Understand pricing policies and strategies

CO5- Understand the nature and importance of promotion and their recent developments

Module 2 – Human Resource Management

CO1- Understand the nature, scope, functions and importance of human resource management

CO2- Understand human resource planning

CO3- Understand recruitment process and selection process

CO4- Understand the process of training and development

CO5- Understand the job evaluation strategies and the concept of performance appraisal

Module1

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	✓										
CO2				✓					✓		
CO3				✓					✓		
CO4				✓					✓	✓	
CO5				✓					✓	✓	

Module 2

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	✓	✓									
CO2				✓					✓		
CO3				✓				✓	✓		
CO4				✓				✓	✓	✓	
CO5				✓				✓	✓	✓	

Semester 2 IDC/MDC Paper-1

Macroeconomics

CO1- Understand the basic concepts of macroeconomics

CO2- Learn the national income accounting

CO3- Determine the equilibrium income in simple Keynesian Model

CO4- Conceptualize the theory of money and inflation

CO5- Understand public finance

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	✓				✓						
CO2	✓				✓		✓				
CO3	✓				✓					✓	
CO4	✓				✓					✓	
CO5	✓				✓		✓			✓	

Semester 2 SEC Paper 1

Information Technology and its Application in Business

Module I

CO1- Understand the fundamentals of computer

CO2- Learn the internet services and security measures

CO3- Learn the current computing paradigm

CO4- Learn the process of handling of business data

CO5- Learn the IT Act 2000 and the cyber crime activities

Module 2

CO1- Learn the practical techniques of word processing

CO2- Learn the practical techniques of spreadsheet

CO3- Learn the presentation Techniques

Module 1

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	✓			✓						✓	
CO2	✓			✓						✓	
CO3	✓			✓						✓	
CO4	✓			✓						✓	
CO5	✓			✓						✓	

Module 2

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	✓			✓						✓	
CO2	✓			✓						✓	✓
CO3	✓			✓						✓	✓

Semester 3 IDC/MDC Paper-3

Indian Economic Environment

CO1- Understand the basic concepts of Indian Economic Environment

CO2- Learn the structure of the Indian Economy

CO3- Determine the different issues in Indian Economy such as Unemployment, Poverty, Inequality, Inflation

CO4- Understand the objectives and importance of Planning in India and the idea of Five year's Plan

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	✓				✓						
CO2	✓				✓		✓				
CO3	✓				✓					✓	
CO4	✓				✓					✓	

Semester 3 SEC Paper 3

Computerised Accounting and Introduction to Data Science

Module-I

CO1- Learn the basic concept of Computerized Accounting and understand the preparation of Accounting Voucher, Inventory Voucher, TDS, Payroll, BRS, Stock Analysis Report

CO2- Understand Digitalisation in India which include Application of e-service, online Banking and payment, M-parivahan, Aadhar Based Services

Module-II

CO1- Learn the Database Applications

CO2- Understand the Advance Data Management with Spread Sheet

CO3- Prepare the Tables and Formatting

Module-I

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	✓			✓						✓	✓
CO2	✓			✓						✓	✓

Module II

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	✓			✓						✓	✓
CO2	✓			✓						✓	✓
CO3	✓			✓						✓	✓

Semester 4 MDC Major/Core Paper 6

Direct Tax II and E-filing of Tax return

Module - I

- CO1- understand to calculate the total income and tax payable of an individual and firm
CO2- know the concept of advance tax, interest and TDS
CO3- learn different income tax return forms, PAN and TAN
CO4- capture the idea for GST and its application
CO5- calculate the IGST, CGST and SGST; Input Tax Credit, Output Tax credit and reverse charge mechanism
CO6- understand the concept of Customs Duty and its chargeability

Module - II

- CO1- know about preparation and submission of Income Tax Return both on online and offline mode
CO2- use e-tax calculator and find out the process of checking 26 AS, e-file return, e-verification.

Module - I

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1		✓								✓	
CO2		✓								✓	
CO3		✓									
CO4		✓									
CO5		✓									
CO6		✓								✓	

Module - II

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1		✓		✓							
CO2		✓		✓							

Semester 5 Major Paper 9

Financial Management

CO1 - Understand the basic concepts of Financial Management, objectives and Time value of Money

CO2 - Understand the Sources of Finance and the Cost of Capital

CO3 - Prepare the different financial analysis such as EBIT-EPS which tends for financing decisions and different Capital Structure theories

CO4 – Know the process of different investment decision that includes Working Capital and Capital Expenditure

CO5 - Understand the decision process of Dividend payment, pay-out ratio and different models associated with it

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	✓										
CO2	✓										
CO3			✓								
CO4			✓								✓
CO5							✓				✓

Semester 5 Major Paper 10

Accounting Theory and Regulation

CO1 - Understand the concepts of Accounting theory, GAAP

CO2 - Understand the Financial Accounting Standard, IFRS, Ind AS

CO3 – Discussion of different Accounting Standard such as AS1, AS2, AS4, AS5, AS9, AS10, AS13, AS16, AS20

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	✓										
CO2							✓				
CO3										✓	

Semester 5 Major Paper 11

Corporate accounting

CO1 - Understand the basic concepts of Company and accounting treatment of shares and debentures

CO2 - Understand the concepts of Buy back of share, redemption of Preference Share and Debenture

CO3 - Prepare financial statements and Profit & Loss of Company by following Schedule III

CO4 – Know the process of valuation of goodwill and share

CO5 - Understand the concepts of Investment and preparation of the accounts related to it.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	✓										
CO2					✓						✓
CO3					✓						
CO4							✓				
CO5							✓				

Semester 5 Major paper 11

Company Law

CO1 - Understand the basic concepts of Company as per Companies Act and the different types of Company

CO2 – Know the formation of company and how the Memorandum of Association and Article of Association is operated

CO3 – Understand the administration procedure of Company such as Director, Management, Company Secretary, Chief Financial Officer, Resident Director, Women director

CO4 – Know the concept of Shares and Debentures, Stock

CO5 – Understand the process of Corporate Meeting, General Meeting, and different agenda

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	✓										
CO2						✓					
CO3			✓						✓		
CO4							✓				
CO5	✓										

Semester 5 Minor paper 5

Product and pricing management

CO1 – Understand the concept of Product management, Product life cycle and Product portfolio

CO2 – Know the concept, importance and bases of Market Segmentation

CO3 – Understand the concept of new product development and the reasons for failure of new product

CO4 – Get to know about Packaging and its different aspect and also total idea about Branding and its strategies.

CO5 – Understand the management of Price, approaches, methods and regulatory price environment.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	✓										
CO2	✓										
CO3					✓					✓	
CO4									✓		
CO5	✓										

Semester 6 Major paper 13

Indirect tax

CO1 - Understand the basic concepts of Indirect tax and Goods and Services Tax (GST) that includes CGST, SGST, UTGST.

CO2 - Understand the Taxable Event and Supply as well as different types of supply

CO3 – know the calculation of GST charges and the exemptions from GST

CO4 – Know the process of time, place and value of supply

CO5 - Understand the concept and calculation of Input Tax Credit and the computation of GST liability

CO6 – Know the need for registration and composition levy. Apart from it understand the calculation for payment of tax.

CO7 – Understand the concept, types and valuation of Custom Duty

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	✓										
CO2					✓	✓					
CO3					✓					✓	
CO4									✓		
CO5	✓										
CO6					✓						
CO7	✓				✓						

Semester 6 Major Paper 14

Auditing and Assurance

CO1 - Understand the concept, need and purpose of Audit that includes audit principles, errors and frauds, classification of audit and standard on auditing

CO2 - Understand the Audit strategy, procedures and techniques

CO3 – know the concept of Risk assessment and internal control system

CO4 – Know about the vouching, verification and valuation of Income Statement and Balance Sheet

CO5 - Understand the audit of limited companies such as Company audit, Branch audit and Joint audit

CO6 – Know the concept of Audit report and Audit certificate

CO7 – Understand the different thrust areas such as Cost audit, Management audit, Tax audit and Social

CO2										✓	✓
CO3							✓				
CO4	✓										

Semester 6 MDC Minor Paper 6

Marketing Communications

- CO1 – Understand the concept of Marketing communication process and the impact of Social media and Digital marketing
- CO2 – Know in detail about Communication Mix
- CO3 – Understand the concept of Advertising Process that includes campaign planning, media planning, scheduling
- CO4 – Know about Advertising Process and its impact
- CO5 – Understand the concept, types and functions of Sales Promotion

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1			✓								
CO2			✓	✓							
CO3									✓		
CO4									✓		
CO5								✓			