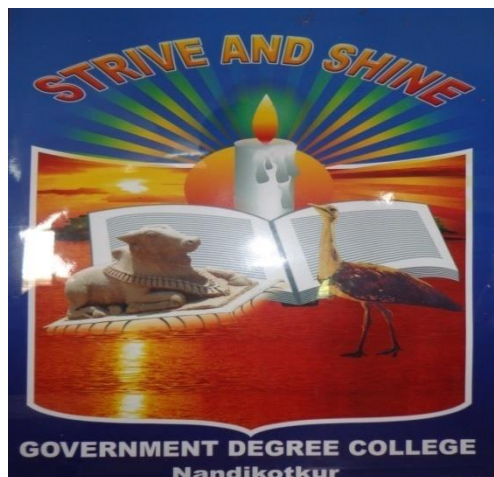


GOVERNMENT DEGREE COLLEGE

NANDIKOTKUR, Nandyal (Dist.,)

DEPARTMENT OF COMMERCE



- **PROGRAMME OUTCOMES (POS)**
- **SPECIFIC PROGRAMME OUTCOMES (SPOS)**
 - **COURSE OUTCOMES (COS)**

Bachelor of Commerce (B. Com)

Programme Outcomes (POs)

PO Number	Upon completion of B.Com Degree Programme the graduates will be able to
PO-1	Domain Knowledge: To Gain the knowledge of different concepts of commerce and accounting in starting and managing business organization.
PO-2	Problem Solving: To solve problems related to employer, employee, investors and consumers with legal protection.
PO-3	Application: To prepare financial statements of business using accounting principles, concepts, conventions and provisions.
PO-4	Professionalism: To develop necessary professional knowledge and skills in finance and taxation.
PO-5	Specialization: To implement traditional and modern strategies and practices of costing, banking, economics, marketing, management, auditing and taxation.
PO-6	Communication Skills: To practice different techniques of communication and apply it in business and profession.
PO-7	Analytical Skills: To use mathematical and statistical tools in academics, business and research.
PO-8	Employability: To develop competency in students to make them employable in the global market.
PO-9	Entrepreneurship: To develop the skills of students to equip themselves as successful entrepreneurs.
PO-10	Digital and technological skills: To develop technical skills relevant to the field of business.

Programme Specific Outcomes (PSOs)

PSO Number	Upon completion of B.Com Degree Programme the graduates will be able to	PO Addressed
PSO 1	To gain the knowledge of Key concepts of Business and Accounting.	PO 1 & 2
PSO 2	To become aware of legal environment pertaining to various Business organizations.	PO 3 & 4
PSO 3	To apply the accounting knowledge in preparation of financial statements and analysis.	PO 2 & 3
PSO 4	To acquire entrepreneurial, managerial decision making and problem solving skills.	PO 4 & 9
PSO 5	To acquire the digital skills which are applied in the field of commerce and Industry	PO 3 & 10
PSO 6	To develop the skills and techniques of communication to be successful in business and personal life	PO 6 & 7
PSO 7	To improve competency to make eligible and employable in the job market	PO 8 & 9
PSO 8	To recognize different value systems and ethics, understand the moral dimensions and accept responsibility.	PO 1 & 4

PO – PSO MAPPING

PSO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO8	PO9	PO10
PSO 1	*	*								
PSO2			*	*						
PSO3		*	*							
PSO4				*					*	
PSO5			*							*
PSO6						*	*			
PSO7								*	*	
PSO8	*			*						

Course Outcomes (COs)

Name of the Course	CO Number	Upon completion of B.Com Degree Programme the graduates will be able to	PSO Addressed
Semester - I			
Fundamentals of Accounting-I	CO – 1	Understand the accounting principles, concepts and convention and to identify various subsidiary books in accountancy.	PSO 3
	CO – 2	Analyse what bank reconciliation statement is and understand about rectification of errors and suspense account	PSO 3
	CO – 3	Analyse the essentials of bill of exchange and its accounting treatment.	PSO 3
	CO – 4	Understand the various methods of calculating depreciation.	PSO 3
	CO - 5	Understand the methods of calculating profits under single entry System.	PSO 3
Business Organization	CO – 1	Provide understanding about business organisation	PSO 1
	CO – 2	Create understanding about different business organisation forms	PSO 1
	CO – 3	Familiarize with Partnership form of organisation and its comparison with sole proprietorship	PSO 1
	CO – 4	Provide understanding about kinds of companies and create awareness about multinational companies	PSO 1
	CO - 5	Get an idea about cooperative societies and Cooperative society movement in India	PSO 1
Semester - II			
Fundamentals of Accounting-II	CO – 1	Learn the accounting treatments in consignments, commission, Bad debts, valuation of unsold stock and calculation of normal and abnormal loss.	PSO 3
	CO – 2	Understand the accounts of Non-Trading concerns.	PSO 3
	CO – 3	Prepare joint venture accounts and methods of maintaining accounts.	PSO 3

	CO – 4	Calculate the average due date and account current.	PSO 3
	CO - 5	Prepare self balancing and sectional balancing accounts and insurance claims.	PSO 3
Principal of Management	CO – 1	Develop knowledge about management	PSO 1
	CO – 2	Have a better understanding of planning and decision making	PSO 1
	CO – 3	Give an idea about organisation, departmentation and delegation	PSO 1
	CO – 4	Familiarise with directing, motivation theories, communication process and leadership	PSO 1
	CO - 5	Provide idea about requirements of coordination, control process and MIS	PSO 1
Semester - III			
Corporate Accounting	CO – 1	Understand the procedures for the issue of shares.	PSO 2
	CO – 2	Prepare Financial Statements of Companies	PSO 2
	CO – 3	Calculate purchase consideration in case of Amalgamation, Absorption and reconstruction.	PSO 2
	CO – 4	Ascertain profit or loss prior to incorporation by applying various methods	PSO 2
	CO - 5	Identify the methods of valuation of Goodwill and shares.	PSO 2
Business Statistics	CO – 1	Explain the primary concepts of statistics, data collection, sampling and tabulation	PSO 3
	CO – 2	Understand the concepts of measures of central tendency and solve problems	PSO 3
	CO – 3	Understand the various measures of dispersion and solve related problems	PSO 3
	CO – 4	Develop the ability to solve problems in correlation and regression analysis	PSO 3

	CO - 5	Calculate the index numbers and understand the concept of timeseries and their application	PSO 3
Semester - IV			
Business Law	CO – 1	Understand the law and procedure of the contracts	PSO 2
	CO – 2	Analyse performance and the remedies	PSO 2
	CO – 3	Get clear idea about the guarantee of the parties under the contract	PSO 2
	CO – 4	Get an idea about various kinds of agencies and bailment and pledge	PSO 2
	CO - 5	Summarize sale of goods and rights and duties of buyer and seller	PSO 2
Income Tax	CO – 1	Understand the meaning of person, assessee, previous year, assessment year, total income	PSO 2
	CO – 2	Identify the residential status and incidence of tax and solve problems	PSO 2
	CO – 3	Compute taxable income from salary	PSO 2
	CO – 4	Compute taxable income from house property	PSO 2
	CO - 5	Understand the meaning of business and profession and compute taxable income	PSO 2
Semester - V			
Long Term Internships	CO – 1	Explore career alternatives prior to graduation.	PSO 7
	CO – 2	Integrate theory and practice.	PSO 7
	CO – 3	Develop work habits and attitudes necessary for job success.	PSO 7

	CO – 4	Build a record of work experience.	PSO 7
	CO - 5	Develop communication, interpersonal and other critical skills	PSO 7
Semester - VI			
Management Accounting & Practice	CO – 1	Understand the objectives and functions of management accounting	PSO 4
	CO – 2	Evaluate the financial position by using ratios	PSO 4
	CO – 3	Gain knowledge about the preparation of fund flow statement	PSO 4
	CO – 4	Evaluate the financial position of a concern through cash flow statement	PSO 4
	CO - 5	Identify the capital budgeting decisions	PSO 4
Cost Control Techniques	CO – 1	Differentiate cost control, cost reduction concepts and identify effective techniques.	PSO 3
	CO – 2	Allocate overheads on the basis of Activity Based Costing.	PSO 3
	CO – 3	Evaluate techniques of cost audit and rules for cost record.	PSO 3
	CO – 4	Appraise the application of marginal costing techniques to evaluate performances, fix selling price, make or buy decisions.	PSO 3
	CO - 5	Estimate the future by applying standard costing technique	PSO 3
Digital Marketing	CO – 1	Understand the concept of digital marketing and its integration of traditional marketing.	PSO 5
	CO – 2	Understand behaviour of online consumers.	PSO 5
	CO – 3	Create digital media campaigns through an understanding of e-mail, content and social media marketing	PSO 5
	CO – 4	Examine search engine optimisation tactics to enhance a website's position and ranking.	PSO 5

	CO - 5	Leverage digital strategies to gain competitive advantage for business	PSO 5
Service Marketing	CO – 1	Understand the Concept of Services and intangible products	PSO 6
	CO – 2	Discuss the relevance of the services Industry to Industry	PSO 6
	CO – 3	Examine the characteristics of the services industry	PSO 6
	CO – 4	Analyse the role and relevance of Quality in Services	PSO 6
	CO - 5	Visualize future changes in the Services Industry	PSO 6