

SHAILABALA WOMEN'S (AUTONOMOUS) COLLEGE CUTTACK
DEPARTMENT OF COMMERCE
Course Learning Outcomes
PROGRAMME OUTCOME FOR B.COM

VISION

To be an institute of academic excellence with total commitment to quality education in commerce, management and other related fields, with a holistic concern for better life, environment and society.

MISSION

1. To develop and implement student centric teaching learning methods.
2. To achieve and sustain excellence in teaching and research, and enriching local, national and international communities through our research.
3. Grooming youth to become a truly global personality well equipped to deal with the modern world and its challenges.
4. Enable holistic development of personality with a humane and global outlook.

PROGRAMME OUTCOME

Social Relevance: Through commerce education, students are exposed to the environment of the business world. It enables the importance of smearing economic ideologies while making business decisions.

Critical thinking: It allows the students to analyze the actions so that they can alter them to serve for better purpose. It will guarantee objective and efficient problem solving, ultimately reducing costly errors and ensuring widely usage of resources.

Effective learning: Transform and empower women graduates to meet global challenges through holistic education in terms of recent Teaching-Learning methodologies.

Communication Skills: Ability to communicate long standing unsolved problems and ability to show the importance of commerce as precursor to various market developments since the beginning of civilization.

Social Interaction: Heighten the conscious of the graduates on socio-economic concern and to evolve it as an in-built mechanism to chisel as better human being.

Environment and sustainability: Understand the issues of environmental contexts and demonstrate the knowledge for sustainable development.

Ethics: ability to ascertain unethical behavior, falsification and manipulation of information. Ability to manage self and various social system.

Information and Digital Literacy: Capability to use various ITC technical tools like spreadsheet for exploring, analyzing and using the information for business purposes.

Life-long learning: Capability of self- paced and self- directed learnings aimed at personal developments and for improving knowledge or skill development and reskilling in all the areas of Commerce

Higher Studies & Research – Ability to search for, locate , extract , organize, evaluate and use or present information that is relevant and to identify the developments in various branches of Commerce and Business.

On the successful completion of the B.com Programme:

PO-1: Students are able to gain a thorough basic knowledge in the fundamental of Commerce and Accounting.

PO-2: Curriculum offers a number of specializations and practical disclosures which would provide the student to face the contemporary challenges in the business activities.

PO-3: Further the students are encouraged with add on value based and job oriented courses which ensure them to the sustained in the organization level.

PROGRAMME SPECIFIC OUTCOMES (PSOs)

PSO Number	Upon the completion of B.Com Degree Programme the graduates will be able to-
PSO 1	Apply different concepts in starting and managing business and realize the social responsibilities, social realities and inculcate an essential value system
PSO 2	Solve problems related to employer, employee, investors and consumers with legal protection
PSO 3	Prepare financial statements of business using accounting principles, concepts ,conventions and provisions
PSO 4	Develop necessary professional knowledge and skills in finance and taxation
PSO 5	Implement traditional and modern strategies and practices of costing, banking, economics, marketing, management, auditing and taxation
PSO 6	Practice different techniques of communication and apply it in business and profession
PSO 7	Use mathematical and statistical tools in academics, business and research
PSO 8	Develop competency in students to make them employable in the global market
PSO 9	Develop the skills of students to equip themselves as successful entrepreneurs
PSO 10	Enhance practical knowledge to prepare various accounts in order to meet the national requirements

PROGRAMME OUTCOME FOR B.COM

SEMESTER	PAPER CODE	SUBJECTS	Course Learning Outcomes (CLO)
I	CORE- 1	Financial Accounting	<p>By the end of this course, a student should be able to:</p> <ol style="list-style-type: none"> 1. Develop and understand the nature and purpose of financial statements in Relationship to decision making. 2. Develop the ability to use the fundamental accounting equation to analyze the effect of Business transactions on an organization's accounting records and financial statements. 3. Develop the ability to use a basic accounting system to create (record, classify, and summarize) the data needed to solve a variety of business problems. 4. Develop the ability to use accounting concepts, principles, and frameworks to analyze and effectively communicate information to a variety of audiences. 5. The students are enabled to prepare the accounts of Partnership firm in the event of Admission, Retirement and / or Death of a Partner. 6. They gain knowledge about the accounting procedures at the time of Dissolution of a Firm and also the sale of a firm to a company form of organization. 7. The students are also able to prepare Branch Account and Accounting treatment on Hire purchase system and Instalment purchase system.
	CORE- 2	Business Law	<p>By the end of this course, a student should be able to:</p> <ol style="list-style-type: none"> 1. Get the knowledge in the formation of a contract and the essential elements for creating a contract. 2. They can learn about the various common defects in a contract which affects its validity.

			<p>3. The legal consequences of breach of a contract and the methods of performing a contract are beneficial to the learners.</p> <p>4. Special contracts like Agency, Bailment and Pledge are also given due importance.</p> <p>5. They can learn about the Sale of Goods Act, Consumer protection Act and Partnership Laws.</p>
	GE- 1	Micro Economics	<p>After the completion of the course, students will be able to</p> <ol style="list-style-type: none"> 1. Employ marginal analysis for decision making 2. Analyze operations of markets under varying competitive conditions 3. Evaluate the Demand and Supply, elasticity of demand and Law of returns 4. Possess the knowledge about the perfect competition and price determination. 5. Enabled concept about Monopolistic Competition, Monopoly and Oligopoly with their price determination.
II	CORE- 3	Cost Accounting	<p>By the end of this course, a student should be able to;</p> <ol style="list-style-type: none"> 1. The students are able to basic understand the costing principles and techniques. 2. They learn about different classification cost and preparation of cost sheet. 3. They are able to reduce the expenditure and maximize the profits of the business organizations. 4. Possess the knowledge about different methods of issue of material. 5. The students are enabled to prepare the accounts of process costing and contract costing. 6. They are able to learn about to calculate earning of labour under different labour incentive techniques. 7. They enable to prove proficiency with the ability to engage in

			competitive exams like CA, CS, CMA and other careers.
	CORE- 4	Corporate Law	<p>By the end of this course, a student should be able to:</p> <ol style="list-style-type: none"> 1. Different kind of corporate entities that are permitted to be set up 2. Company incorporation and rules and procedures for running a company 3. Manner of raising funds and roles and responsibilities of directors 4. Rights and obligations of shareholders and other stakeholders including employees and creditors 5. Winding up of a company and its procedures 6. Entrepreneurs and directors who want to gain strategic advantage through functional knowledge of companies law and corporate governance strategies.
	GE- 2	Macro & Indian Economy	<p>After the completion of the course, students will be able to;</p> <ol style="list-style-type: none"> 1. Analyze the concept about macro economics and economic system. 2. Learned about the concept of Islamic economy. 3. The students are enabled about national income and its measurement. 4. The students can analyse the different sectors of economy i.e. two sectors, three sectors and four sectors economy. 5. Lerner about the Government expenditure and Government revenue so that it will helpful for the determination of Budgets. 6. Analyze causes and consequences of unemployment, inflation and economic growth.
III	CORE- 5	Corporate Accounting	<p>By the end of this course, a student should be able to:</p> <ol style="list-style-type: none"> 1. They are able to obtain the knowledge of merits and demerits mergers, acquisition and other strategies to avoid risk.

			<p>2.They are fully qualified to become a company secretary, stock broker, finance controller, investment analyst and tax auditor.</p> <p>3.They will be able to acquire knowledge of solving current issues of an organisation in accounting using innovation techniques.</p> <p>4.To make the students familiarise with corporate accounting procedures and to understand the accounting for banking and insurance companies.</p> <p>5.Enable the students to gain an idea of liquidation of companies.</p> <p>6.After the successful completion of the Course the Students Should have a thorough knowledge on Accounting Practices Prevailing in the Corporate.</p>
	CORE- 6	Income Tax Law & Practice	<p>By the end of this course, a student should be able to:</p> <ol style="list-style-type: none"> 1. This subject inculcates the basic concepts of Income Tax. In order to familiarize the different knowhow and heads of income with its components. 2. It helps to build an idea about income from Salaries and House property Income as a concept. It gives more idea about the income from business or profession. 3. To develop an idea about capital gain among students. 4. To knowledge with recent amendments in the Income Tax Act and its practices. 5. The students are enabled to prepare filling of returns through online and offline mode.
	CORE- 7	Management Principles & Application	<p>By the end of this course, a student should be able to:</p> <ol style="list-style-type: none"> 1.This paper familiarizes the students with the basic concepts of management in order to aid in understanding of how an organization functions. 2.Understanding the complexity and wide variety of issues managers face in today's business firms.

			<p>3. The students gain knowledge about the basic principles and functions of management.</p> <p>4. This paper also serves as a basis for students who prefer to emerge as successful managers.</p>
	GE- 3	Business Statistics	<p>By the end of this course, a student should be able to:</p> <ol style="list-style-type: none"> 1. Study the concept of Diagrammatic Representation. 2. Calculate Measures of Central Tendency for the given data. 3. Obtain the solutions of Measures of Dispersion with simple problems. 4. Understand the concept of Correlation in Bivariate distribution. 5. Study the concept of Regression and Properties of correlation and regression coefficients. 6. Study the concept of index number and time series analysis.
IV	CORE- 8	GST & Indirect Taxes	<p>By the end of this course, a student should be able to:</p> <ol style="list-style-type: none"> 1. Know the tax system in India particularly GST. 2. Know the process of Valuation, payment and filing of returns in GST. 3. The ability of evaluation of the tax impacts on the economic operations in the area of indirect taxation. 4. Become a GST Practitioner and consultant. <p>5.to understand appeals, offences and penalties with respect to GST.</p>
	CORE- 9	Fundamentals of Data Management	<p>By the end of this course, a student should be able to:</p> <ol style="list-style-type: none"> 1. Gain the practical knowledge, implementation and operation of business with computer applications 2. Work with simple formula for computation of Statement of Accounts. 3. Achieve hands-on experience with productivity/application software to enhance business activities 4. Accomplish projects utilizing

			business theories, teamwork, Internet resources and computer technology.
	CORE- 10	Management Accounting	<p>By the end of this course, a student should be able to:</p> <ol style="list-style-type: none"> 1. To understand about the concepts of management tools. 2. To introduce the concept of fund flow and cash flow statements. 3. Imparted knowledge on Marginal costing and their applications of managerial decision making techniques. 4. To provide knowledge about the preparation of various kinds of budgets. 5. To knowledge about the analysis of financial statement with the help of Ratio Analysis. 6. The students are enabled to know about the concept of standard costing and variance analysis. 7. After the successful completion of the Course the Students have a thorough knowledge on management accounting Concepts and techniques.
	GE- 4	Principles of Marketing	<p>By the end of this course, a student should be able to:</p> <ol style="list-style-type: none"> 1. State and define what marketing is, its role in the organization, whether it is redundant and why it matters. 2. Describe the elements of the Marketing Mix, its importance and its application. 3. Describe marketing research, how it is done and how it helps in achieving marketing effectiveness. 4. Describe the concept of buyers behaviour and its importance for constructing effective marketing campaigns. 5. To understand in details about the concept of product mix, price mix and promotion mix. 6. To understand the objectives, types and effective measures for Advertising.

			7. To familiarize with the Media of Advertising which enable students to choose a proper media for the Advertisement.
V	CORE- 11	Computerized Accounting & E-filing of Tax Returns	By the end of this course, a student should be able to: 1.handle the computerization of accounts of Small and Medium business enterprises, NPO and Corporates independently. 2.Handle the E-filing of the various forms required under Income Tax, GST, TDS. 3.Account the regular accounting transactions with recording of stocks and integration of stocks with accounts. 4.Prepare the various statements of GST and handle the accounting of Partnership Firms. 5.Generate the MIS reports of Companies.
	CORE- 12	Fundamentals of Financial Management	By the end of this course, a student should be able to: 1. Understand both the theoretical and practical role of financial management in business concerns. 2. Analyze the financial statements of individual corporations both in terms of their performance and capital requirements. 3. Have a greater apprehension and understanding of the importance of risk within the context of financial decision making. 4. Access financial information from a wide variety of sources and use this information to research and assess the business concerns.
	DSE- 1	Financial Market Institutions & Services	By the end of this course, a student should be able to: 1.Understand the structure and classification of capital market and analyse about Indian securities market

			<p>2. Analyse about the Intermediaries in the financial market, methods through which the capital fund has been raised</p> <p>3. Understand the functions of stock exchange, listing of securities and major stock exchanges.</p> <p>4. Analyse the commodity and financial derivatives and trading mechanisms</p> <p>5. Discuss the functions of SEBI and measures taken by SEBI to Protect investors.</p>
	DSE-2	Financial Statement Analysis & Reporting	<p>By the end of this course, a student should be able to:</p> <ol style="list-style-type: none"> 1. prepare and analysis of financial reports, to provide much of the information users need to make economic decisions about the businesses. 2. to enhance analytical and critical thinking and to assess the solvency, profitability, liquidity and debt paying ability of a business. 3. to provide comprehensive exposure in developing the meaning of financial reports. 4. to assess past performance and predict future results so that information and recommendations can be made to both internal and external users. 5. to interpret corporate annual reports and accompanying notes in addition to the management discussion and analysis. 6. to assess the efficiency and effectiveness of the operations of the business.
VI	CORE- 13	Auditing & Corporate Governance	<p>By the end of this course, a student should be able to:</p> <ol style="list-style-type: none"> 1. The students should know the concepts of auditing, types and methods of auditing. 2. The Students acquired knowledge about vouching of cash & credit

			<p>transaction, verification of assets & liabilities.</p> <p>3. From this subject, the students learned about preparation of different methods & auditors' responsibility regarding depreciation & reserves.</p> <p>4. Comprehend the knowledge about appointment of different types of auditor, their rights and duties.</p> <p>5. The Students gain the knowledge about audit in EDP environment.</p>
	CORE- 14	Business Mathematics	<p>By the end of this course, a student should be able to:</p> <p>1.Understand the concept of Matrices and Determinants.</p> <p>2.Develop an idea about number systems and equations.</p> <p>3.Familiarise with the laws of indices and logarithm and their application.</p> <p>4.Know the various concepts like distance, slope, equation of straight line and their application in business</p> <p>5.Have a clear idea about matrices properties and solve problems.</p> <p>6.Understand the concepts of simple interest, compound interest, discount, depreciation and their application in real life situations.</p>
	DSE- 3	Fundamentals of Corporate Tax Planning	<p>By the end of this course, a student should be able to:</p> <p>1.Explain different types of Incomes and their taxability and Expenses and their deductibility.</p> <p>2.know how the corporate assesses plan to utilize various provisions as provided in the Income Tax Act 1961 with an objective to minimize their tax liability.</p> <p>3. Update themselves with the Finance Act applicable for respective Financial Year.</p> <p>4. Get an idea on various approaches of tax planning and ways to minimize the tax liability within the legal framework.</p>

	DSE- 4	Business Research Methods & Project Work	<p>By the end of this course, a student should be able to:</p> <ol style="list-style-type: none">1. This paper facilitates the students to understand the basic concepts in Research in Social Sciences and business enquiry.2. It enables the students to develop the skills for scientific collection of data and determining the sample size for research.3. It develops the analytical skills of business research.4. It creates awareness among students with regard to the various statistical tools and test of significance that are applied in social and business research.5. The paper forms the basis of guidance for the preparation of project report.
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