

Course Outcomes – B.Com Regular (Subject-wise) - SEP**Semester I**

Course Code	Subject Name	Course Outcomes (COs)
1.1	Financial Accounting	CO1. Understand the theoretical framework of accounting and accounting standards. CO2. Prepare financial statements from incomplete records. CO3. Work out accounting treatments for consignment transactions. CO4. Learn methods of accounting for hire purchase transactions. CO5. Work out accounting treatments for dependent branches.
1.2	Principles of Marketing	CO1. Understand the concepts and functions of marketing. CO2. Analyse the marketing environment impacting business. CO3. Segment the market and understand consumer behaviour. CO4. Describe the 4 Ps of marketing and design the marketing mix.
1.3	Business Environment	CO1. Understand the components of business environment. CO2. Analyse environmental factors influencing business organisations. CO3. Design competitive analysis for a specific industry. CO4. Understand globalization and its impact on domestic businesses.
1.4	Indian Financial System	CO1. Understand the Indian financial system and its role in economic development. CO2. Learn various financial markets and their contribution to financial services. CO3. Understand different financial instruments and their features. CO4. Learn the role of financial intermediaries in mobilising funds. CO5. Understand the role of commercial banks as financial intermediaries.

Semester II

Course Code	Subject Name	Course Outcomes (COs)
2.1	Advanced Financial Accounting	CO1. Understand and compute insurance claims for loss of stock. CO2. Prepare accounts for conversion of partnership firms into companies.

Course Code	Subject Name	Course Outcomes (COs)
		CO3. Deal with inter-departmental transfers and accounting treatment. CO4. Apply accounting treatment for royalty agreements. CO5. Outline emerging trends in accounting.
2.2	Human Resource Management	CO1. Describe the role and responsibilities of HR managers. CO2. Understand HR planning, recruitment and selection processes. CO3. Understand onboarding, training and development practices. CO4. Analyse performance appraisal methods. CO5. Understand compensation structure in organisations.
2.3(a)	Business Regulations	CO1. Comprehend laws relating to contracts and their application in business. CO2. Understand rules of sale of goods and rights of buyers and sellers. CO3. Understand the significance and features of the Consumer Protection Act. CO4. Understand the need for environmental protection.
2.3(b)	Business Regulations (CA Section)	CO1. Understand the framework of Companies Act, 2013 and types of companies. CO2. Identify stages and documents involved in company formation. CO3. Analyse roles and responsibilities of key managerial personnel. CO4. Comprehend contract laws and their application in business.
2.4(a)	Corporate Administration	CO1. Understand the Companies Act, 2013 and types of companies. CO2. Identify stages and documents in company formation. CO3. Analyse roles of managerial personnel in corporate administration. CO4. Examine procedures of corporate meetings and role of company secretary. CO5. Understand the liquidation process.
2.4(b)	Quantitative Aptitude	CO1. Understand number system, ratios and proportions. CO2. Compute simple interest, compound interest, annuities and bill discounting. CO3. Solve simultaneous and quadratic equations.

Course Code	Subject Name	Course Outcomes (COs)
		CO4. Apply matrices and determinants. CO5. Apply logical reasoning in problem solving.

Course Outcomes – B.Com Regular (Subject-wise) - SEP

Semester III

Course Code	Subject Name	Course Outcomes (COs)
3.1	Corporate Accounting	CO1. Understand and calculate underwriter's liability, goodwill, and valuation of goodwill and shares. CO2. Apply various valuation and accounting methods relating to shares, goodwill, merger and acquisition. CO3. Understand the application of Accounting Standards in the present context.
3.2	Quantitative Analysis for Business Decisions – I	CO1. Apply quantitative techniques for effective business decision-making.
3.3	Financial Institutions and Markets	CO1. Understand the structure of the Indian financial system and its constituents. CO2. Gain knowledge of market indices in BSE and NSE.
3.4 (HR)	Employee Performance Management	CO1. Understand appraisal, feedback, and incentive systems adopted by companies in employee performance management.
3.4 (ED)	Start-ups and New Age Entrepreneurship	CO1. Demonstrate knowledge of entrepreneurship concepts, skills, institutional support, and business planning. CO2. Identify business opportunities, develop start-ups, and prepare realistic project proposals.
3.4 (IT)	Accounting Information System	CO1. Design an AIS-based accounting workflow integrating security features and internal controls.
3.5	Corporate Communication Skills (SEC)	CO1. Apply communication skills effectively in professional and organizational settings.

Semester IV

Course Code	Subject Name	Course Outcomes (COs)
4.1	Cost Accounting	CO1. Explain fundamental concepts of costing and cost accounting and prepare cost statements and material documents. CO2. Calculate wages and bonuses; classify, allocate, and apportion overheads; and compute overhead absorption rates.
4.2	Quantitative Analysis for Business Decisions – II	CO1. Apply correlation and regression techniques to analyze relationships between variables. CO2. Perform time series analysis, interpolation, and extrapolation for trend estimation and prediction.
4.3	Research Methodology	CO1. Understand and explain the fundamentals and methods of business research. CO2. Apply research design, hypothesis testing, data analysis, and reporting skills to real-world business problems.
4.4 (HR)	Employee Welfare & Social Security	CO1. Understand labour welfare concepts, policies, and social security measures in the Indian context. CO2. Demonstrate knowledge of negotiation strategies including cross-cultural and gender perspectives.
4.4 (ED)	Strategic Business Decisions for Entrepreneurship	CO1. Understand entrepreneurial roles and basic economic concepts. CO2. Apply market, pricing, and financial strategies to start-ups.
4.4 (IT)	Business Intelligence	CO1. Understand core AI concepts and their applications in business. CO2. Evaluate AI techniques, ethical challenges, and future opportunities in business.
4.5	Banking Practice (SEC)	CO1. Understand the role, functions, and challenges of the banking and financial sector in India. CO2. Analyse the impact of modern technology on banking operations and financial services.

Course Outcomes – B.Com Regular (Subject-wise) - NEP

Semester V

Course Code	Course Name	Course Outcomes (COs)
5.1	Principles and Practice of Auditing	CO1. Understand the conceptual framework of auditing. CO2. Analyse risk assessment and internal control in auditing. CO3. Explain the relevance of IT in audit and audit sampling. CO4. Interpret company audit procedures for different entities. CO5. Apply knowledge of audit reporting and professional ethics.
5.2	Income Tax Law & Practice – I	CO1. Understand provisions for determining residential status. CO2. Comprehend salary, perquisites and retirement benefits. CO3. Compute income from house property. CO4. Calculate TDS, advance tax and deductions under Section 80. CO5. Interpret computation of total income and tax liability.
5.3	Financial Management	CO1. Explain the role of financial managers in organizations. CO2. Apply compounding and discounting techniques. CO3. Interpret factors influencing capital structure. CO4. Calculate working capital requirements. CO5. Apply capital budgeting techniques for investment decisions.
5.4	Indian Accounting Standards – I	CO1. Understand the need and benefits of Accounting Standards. CO2. Prepare financial statements as per Ind AS. CO3. Interpret recognition, measurement and disclosure requirements. CO4. Explain standards for items not appearing in financial statements.
5.5	Financial Institutions & Markets	CO1. Understand the structure of the Indian financial system. CO2. Outline the role of capital and money markets. CO3. Comprehend primary and secondary markets in capital formation. CO4. Appraise the role of banking and development institutions. CO5. Understand different types of NBFCs and their contribution.

Course Code	Course Name	Course Outcomes (COs)
COM M1	Retail Management	CO1. Explain contemporary retail issues and strategies. CO2. Apply retail planning theories and strategies. CO3. Understand store management and visual merchandising. CO4. Analyse pricing factors in retailing. CO5. List emerging trends in the retail industry.
5.6	Human Resource Development	CO1. Understand the concept and framework of HRD. CO2. Evaluate HRD models and programs. CO3. Analyse employee engagement practices. CO4. Explain employee counselling and wellness programs. CO5. Assess HR performance and benchmarking.
5.8	GST – Law & Practice	CO1. Understand the concepts of Goods and Services Tax. CO2. Apply GST fundamentals in business. CO3. Explain GST procedures. CO4. Interpret GST assessment and computation.
5.9	Business Ethics	CO1. Apply concepts of code of ethics. CO2. Understand ethical issues in organizations. CO3. Apply ethical learning from case studies. CO4. Explain ethical dilemmas and business impact.

Course Outcomes – B.Com Regular (Subject-wise) - NEP

Semester VI

Course Code	Course Name	Course Outcomes (COs)
6.1	Management Accounting	CO1. Understand the significance of management accounting. CO2. Analyse and interpret financial statements. CO3. Compare corporate performance using ratio analysis. CO4. Apply cash flow statement provisions. CO5. Examine management audit and governance reports.
6.2	Income Tax Law & Practice – II	CO1. Interpret computation of income from business/profession. CO2. Apply provisions relating to capital gains. CO3. Compute income from other sources. CO4. Calculate total income of an individual.

Course Code	Course Name	Course Outcomes (COs)
		CO5. Explain assessment procedures and powers of tax authorities.
6.3	Start-up Management	CO1. Understand basic concepts of entrepreneurship. CO2. Interpret feasibility analysis for startups. CO3. Prepare business plans for small industries. CO4. Identify financing options for startups. CO5. Analyse government startup support systems.
6.4	Indian Accounting Standards – II	CO1. Understand preparation of consolidated financial statements. CO2. Learn disclosures in financial statements. CO3. Apply measurement-based accounting policies. CO4. Interpret accounting for financial instruments. CO5. Analyse revenue-based accounting standards.
6.5	Investment Management	CO1. Understand investment concepts and instruments. CO2. Analyse risk and return of securities. CO3. Apply fundamental and technical analysis. CO4. Evaluate valuation of securities. CO5. Construct and evaluate investment portfolios.
6.6 (M&HR)	Customer Relationship Management	CO1. Apply CRM concepts. CO2. Analyse CRM link with marketing. CO3. Describe CRM's role in increasing sales. CO4. Compare CRM models in service industries. CO5. Analyse CRM implementation issues.
COM H2	Cultural Diversity at Workplace	CO1. Understand concepts of culture and diversity. CO2. Analyse cultural diversity at workplace. CO3. Apply workforce diversity and inclusion practices. CO4. Explain cross-cultural work environments. CO5. Assess diversity management strategies.
6.7	Digital Marketing	CO1. Apply digital, email and content marketing concepts. CO2. Understand SEO tools and techniques. CO3. Explain Google AdWords and AdSense creation. CO4. Interpret social media marketing and web analytics. CO5. Demonstrate YouTube advertising and conversion tracking.
6.7	Internship	CO1. Apply classroom knowledge in real business settings.

Course Code	Course Name	Course Outcomes (COs)
		CO2. Develop professional and practical skills. CO3. Gain industry exposure and work experience.

Course Outcomes – B.Com A&F (Subject-wise) - NEP

Semester V

Course Code	Course Name	Course Outcomes (COs)
5.1	Assessment of Persons other than Individuals & Filing of ITRs	CO1. Understand the calculation of depreciation and allowances. CO2. Comprehend the assessment of partnership firms and determine tax liability. CO3. Comprehend the assessment of corporate entities and determine tax liability. CO4. Gain intensive knowledge of ITR forms, e-filing procedures and compliance.
5.2	Indian Financial System	CO1. Explain concepts of the Indian financial system. CO2. Understand the significance of financial markets and instruments. CO3. Classify different types of financial services. CO4. Analyse the importance of the regulatory framework. CO5. Identify recent changes and developments in financial markets and services.
5.3	Human Resource Management	CO1. Explain the concepts of human resource management. CO2. Describe the steps in recruitment and selection process. CO3. Analyse the importance of performance appraisal, motivation and compensation. CO4. Interpret the basis of promotion and reasons for transfers. CO5. List recent trends in human resource management.
5.4	Indian Accounting Standards – I	CO1. Understand the need and benefits of Accounting Standards. CO2. Prepare financial statements as per Indian Accounting Standards.

Course Code	Course Name	Course Outcomes (COs)
		CO3. Interpret recognition, measurement and disclosure requirements of Ind AS. CO4. Explain Accounting Standards for items not appearing in financial statements.
5.5	Financial Institutions and Markets	CO1. Understand the structure of the Indian financial system and its constituents. CO2. Outline the role of capital and money markets in economic development. CO3. Comprehend the relevance of primary and secondary markets in capital formation. CO4. Appraise the role of banking and development financial institutions. CO5. Understand the different types of NBFCs and their contribution.
5.6	Digital Marketing (Vocational)	CO1. Apply concepts of digital, email and content marketing. CO2. Understand SEO tools and techniques. CO3. Explain the creation of Google AdWords and Google AdSense. CO4. Interpret social media marketing and web analytics. CO5. Demonstrate YouTube advertising and conversion techniques.
5.7 / 5.9	Business Ethics	CO1. Apply the concepts of code of ethics. CO2. Understand ethical issues in organisations. CO3. Apply learning from case studies in real-time situations. CO4. Explain ethical dilemmas and their impact on business.

Course Outcomes – B.Com A&F (Subject-wise) - NEP

Semester VI

Course Code	Course Name	Course Outcomes (COs)
6.1	Management Accounting	CO1. Understand the significance of management accounting in decision-making. CO2. Analyse and interpret corporate financial statements. CO3. Compare corporate performance using ratio analysis.

Course Code	Course Name	Course Outcomes (COs)
		CO4. Apply latest provisions in preparing cash flow statements. CO5. Examine management audit and governance reports.
6.2	Financial Planning	CO1. Understand the importance of financial planning. CO2. Explain types of markets and financial assets. CO3. Interpret stock indices through live market sessions. CO4. Analyse NAV and mutual fund structures. CO5. Explain the role of regulatory bodies in investor protection.
6.3	Start-up Management	CO1. Understand basic concepts of entrepreneurship. CO2. Interpret feasibility analysis for start-ups. CO3. Prepare a business plan for a small industry. CO4. Identify financing options for start-ups. CO5. Analyse government support for start-ups.
6.4	Indian Accounting Standards – II	CO1. Understand preparation of consolidated financial statements as per Ind AS. CO2. Learn disclosure requirements in financial statements. CO3. Understand measurement-based accounting policies. CO4. Study accounting and reporting of financial instruments. CO5. Analyse revenue-based accounting standards.
6.5	Investment Management	CO1. Apply concepts of investment and various instruments. CO2. Understand the functioning of the secondary market. CO3. Interpret risk and return in investment decisions. CO4. Illustrate valuation of securities for purchase and sale decisions. CO5. Apply fundamental and technical analysis in investment decisions.
6.6	E-Commerce	CO1. Comprehend concepts of e-commerce. CO2. Understand e-retailing benefits and success factors. CO3. Analyse benefits of Electronic Data Interchange (EDI). CO4. Understand cyber security aspects. CO5. Identify issues in e-commerce.
6.7	Internship	CO1. Apply classroom knowledge in real business environments. CO2. Develop professional skills and industry exposure. CO3. Gain practical work experience and reporting skills.

