



DARSHAN COLLEGE

Affiliated to Bengaluru University
Opp. R. V. College, Mysore Road, Kengeri
Bengaluru - 560059



PO 1: Comprehensive Knowledge of Commerce:

Exhibit a deep understanding of core commerce principles, including accounting, finance, management, and economics.

Apply both theoretical and practical knowledge to address business and financial challenges, facilitating informed decision-making.

PO 2: Financial Accounting and Reporting:

Accurately prepare and analyze financial statements in compliance with accounting standards and regulatory requirements.

Apply accounting principles effectively to record, classify, and summarize financial transactions.

PO 3: Business Management Skills:

Utilize management theories to efficiently plan, organize, and oversee business operations.

Develop and implement strategic business plans to drive organizational performance and growth.

PO 4: Economic Analysis and Application:

Analyze economic trends and policies to understand their impact on business and financial decisions.

Apply economic principles to evaluate business scenarios and craft effective strategies.

PO 5: Legal and Regulatory Compliance:

Understand and apply relevant legal and regulatory frameworks, including company law, taxation, and labor regulations.

Ensure adherence to legal standards and ethical practices in business transactions and operations.

PO 6: Quantitative and Analytical Skills:

Employ quantitative methods and statistical tools to analyze business data and support decision-making.

Apply business mathematics and statistical techniques to address financial and managerial problems.

PO 7: Communication and Presentation:

Communicate business ideas effectively in both written and verbal formats.

Prepare and deliver clear and professional business presentations, reports, and proposals.



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PO 8: Ethical and Social Responsibility:

Demonstrate an understanding of ethical principles and social responsibilities in business practices.

Uphold ethical standards and contribute to sustainable business practices and corporate social responsibility.

PO 9: Information Technology Utilization:

Use information technology tools and software for business analysis and decision-making.

Stay updated with technological advancements and integrate relevant technologies into business processes.

PO 10: Teamwork and Leadership:

Collaborate effectively with team members, showcasing strong interpersonal and teamwork skills.

Demonstrate leadership abilities in managing projects and teams, including conflict resolution and motivational strategies.

PO 11: Global Perspective and Adaptability:

Understand and navigate global business environments and cultural differences.

Adapt business strategies to various global and local conditions for effective operations.

PSO 1 : Demonstrate expertise in advanced financial analysis and strategic planning.

PSO2 : Apply strategic management principles to lead and drive organizational success.

PSO 3 : Oversee and optimize integrated business operations for enhanced efficiency and effectiveness.

PSO 4: Ensure adherence to legal and ethical standards in all business activities.

PSO 5: Formulate and implement strategies to navigate and succeed in the global business environment.




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Course Outcomes of B.Com Course

SEMESTER I

Name of the Programme: Bachelor of Commerce (B.Com.)

Course Code: B.Com. 1.1 (DSC)

Name of the Course: Financial Accountancy

Cognitive Levels (Blooms taxonomy)

R- Remember; U- Understand; Ap- Apply; An — Analyse; E- Evaluate; C— Create

CO. No.	Course Outcome	PO and PSO	Cognitive Level
CO1	Understand the Basic Concepts of Accountancy	PO1 PO3	R, U, An, C
CO2	Exercise the accounting treatments for consignment transactions & events in the books of consignor and consignee.	PO1,PO4	R, U, Ap,
CO3	Demonstrate various accounting treatments for dependent branches	PO3 PO4	R, U
CO4	Learn various methods of accounting for hire purchase transactions.	PO3, PSO1	E,R,U
CO5	Outline the emerging trends in the field of accounting	PO5	R, U
CO6	Demonstrate e-Treatment of Accountancy	PO 6	R,U

Name of the Programme: Bachelor of Commerce (B.Com.)

Course Code: B.Com. 1.2 (DSC)

Name of the Course: Business Management & Start ups

Cognitive Levels (Blooms taxonomy)

R- Remember; U- Understand; Ap- Apply; An — Analyse; E- Evaluate; C— Create

CO. No.	Course Outcome	PO and PSO	Cognitive level
CO1	Design and demonstrate the strategic plan for the attainment of organizational goals.	PO1 PO2	R, U, An, C
CO2	Compare and choose the different types of motivation factors and leadership styles.	PO1,PO4	R, U, Ap,
CO3	Understand start-ups Opportunities and Financial Issues of Start-ups	PO3	R, UAn,
CO4	Understand the support extended by Incubators &	PO3,	E,R,U



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	Major Start-ups Incubators in India	PSO1	
CO5	Understands Government Initiatives for Start-ups in India.	PO5	R, U, Ap

Name of the Programme: Bachelor of Commerce (B.Com.)

Course Code: B.Com. 1.3 (DSC)

Name of the Course: Principles of Marketing

Cognitive Levels (Blooms taxonomy)

R- Remember; U- Understand; Ap- Apply; An — Analyse; E- Evaluate; C— Create

CO. No.	Course Outcome	PO and PSO	Cognitive Level
CO1	Understand the basic concepts of marketing and assess the marketing environment.	PO2 PO3	R, U, An, C
CO2	Analyse the consumer behaviour in the present scenario and marketing segmentation	PO1,PO4	R, U, Ap,
CO3	Discover the new product development & identify the factors affecting the price of a product in the present context	PO3 PSO2	R, U, C
CO4	Judge the impact of promotional techniques on the customers & importance of channels of distribution.	PO3, PSO1	E,R,U, An
CO5	Outline the recent developments in the field of marketing	PO5	R, U An

Name of the Programme: Bachelor of Commerce

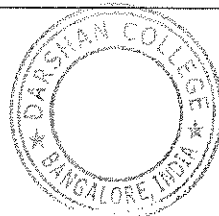
Course Code: B.Com 1.4 (SEC – SB)

Name of the Course: Digital Fluency

Cognitive Levels (Blooms taxonomy)

R- Remember; U- Understand; Ap- Apply; An — Analyse; E- Evaluate; C— Create

CO. No.	Course Outcome	PO and PSO	Cognitive Level
CO1	Understand the Fundamentals of computers.	PO1 PO3	R, U, An, C
CO2	Work in Word Processor effectively.	PO2,PO4	R, U, Ap,
CO3	Discover the arena of the Internet and its possibilities.	PO3 PO4	R, U



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CO4	Effectively communicate through Email	PO3, PSO1	E,R,U
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Name of the Programme: Bachelor of Commerce

Course Code: B.Com 1.4 (SEC – SB)

Name of the Course: Spreadsheet for Business

Cognitive Levels (Blooms taxonomy)

R- Remember; U- Understand; Ap- Apply; An — Analyse; E- Evaluate; C— Create

CO. No.	Course Outcome	PO and PSO	Cognitive Level
CO1	Understand the basic concepts of Spreadsheet	PO1 PO2	R, U, An, C
CO2	Summarize data using Functions	PO1,PO4	R, U, Ap,
CO3	Apply Conditions using formulas and Functions	PO3 PO4	R, U
CO4	Implement Basic financial Concepts in Spreadsheet	PO3, PSO2	E,R,U

Name of the Programme: Bachelor of Commerce (B.Com.)

Course Code: B.Com. 1.5 Open Elective Course (OEC)

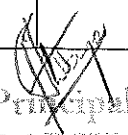
Name of the Course: Financial Literacy

Cognitive Levels (Blooms taxonomy)

R- Remember; U- Understand; Ap- Apply; An — Analyse; E- Evaluate; C— Create

CO. No.	Course Outcome	PO and PSO	Cognitive Level
CO1	Describe the importance of financial literacy and list out the institutions providing financial services;	PO3	R, U, An,
CO2	Prepare financial plan and budget and manage personal finances;	PO1,	R, U,
CO3	Open, avail, and manage/operate services offered by banks;	PO3 PO4	R, U
CO4	Open, avail, and manage/operate services offered by post offices;	PO3, PSO2	E,R,U
CO5	Plan for life insurance and property insurance & select instrument for investment in shares	PO5	R, U




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		PO 6	R,U
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Name of the Programme: Bachelor of Commerce (B.Com.)

Course Code: B.Com. 1.5 Open Elective Course (OEC)

Name of the Course: Business Documents

Cognitive Levels (Blooms taxonomy)

R- Remember; U- Understand; Ap- Apply; An — Analyse; E- Evaluate; C— Create

CO. No.	Course Outcome	PO and PSO	Cognitive Level
CO1	Develop self-confidence to fulfill the documentation	PO1 PO3	R, U, An,
CO2	Able to understand the formalities of bank & day to day transactions.	PO1,	R, U, Ap,
CO3	Get in-depth knowledge in LIC & Office Documents	PO3 PO4	R, U, An

SEMESTER II

Name of the Programme: Bachelor of Commerce (B.Com.)

Course Code: B.Com. 2.1 (DSC)

Name of the Course: Advanced Financial Accounting

Cognitive Levels (Blooms taxonomy)

R- Remember; U- Understand; Ap- Apply; An — Analyse; E- Evaluate; C— Create

CO. No.	Course Outcome	PO and PSO	Cognitive Level
CO1	Understand and compute the amount of claim for loss of stock and the concept of loss of profit	PO1 PO3	R, U, An, C
CO2	Deal with the inter-departmental transfers and their accounting treatment.	PO1,PO4	R, U, Ap,
CO3	Prepare financial statements from incomplete records.	PO3	R, U, C
CO4	Learn to deal with accounting for royalty transactions.	PO3,	E,R,U, Ap
CO5	Compute Average Due Date and preparation of Account current.	PO5	R, U

Name of the Programme: Bachelor of Commerce (B.Com.)



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Course Code: B.Com. 2.2 (DSC)

Name of the Course: Business Ethics

Cognitive Levels (Blooms taxonomy)

R- Remember; U- Understand; Ap- Apply; An — Analyse; E- Evaluate; C— Create

CO. No.	Course Outcome	PO and PSO	Cognitive Level
CO1	Understanding the importance of ethical behavior in business and the community	PO1 PO3	R, U,
CO2	Provide skills for recognising and resolving ethical issues in business;	PO1,	R, U, Ap,
CO3	Critical self-examination of one's own values, as well as appreciation for the relevance of personal values in the business/workplace.	PO3	R, U, An
CO4	Encourage self-reflection on the ethical dimensions of your own decisions in the workplace	PO3,	E,R,U, Ap

Name of the Programme: Bachelor of Commerce (B.Com.)

Course Code: B.Com. 2.3 (DSC)

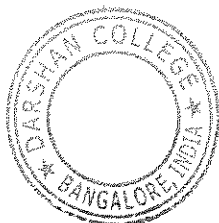
Name of the Course: Banking Innovations

Cognitive Levels (Blooms taxonomy)

R- Remember; U- Understand; Ap- Apply; An — Analyse; E- Evaluate; C— Create

CO. No.	Course Outcome	PO and PSO	Cognitive Level
CO1	Understand the Banking System in India	PO1 PO2	R, U,
CO2	Understand the procedure involved in opening and operating different accounts.	PO1,	R, U, Ap,
CO3	Understand the procedure involved in Availing different types of Loans.	PO3 PO4	R, U, C
CO4	Examine the different types of negotiable instruments & their relevance in the present context.	PO3, PSO2	E,R,U
CO5	Understand the technology in Banking.	PO5	R, U

Name of the Programme: Bachelor of Commerce (B.Com.)



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Course Code: B.Com. 2.4 Open Elective Course (OEC)

Name of the Course: E – Business

Cognitive Levels (Blooms taxonomy)

R- Remember; U- Understand; Ap- Apply; An — Analyse; E- Evaluate; C— Create

CO. No.	Course Outcome	PO and PSO	Cognitive Level
CO1	Understand the basic concepts of E-commerce;	PO1 PO3	R, U, An, C
CO2	Have the knowledge of the different types of E-Commerce Models.	PO1,PO4	R, U, Ap,
CO3	Understand the processes of developing and implementing E-Payments.	PO3 PO4	R, U
CO4	Be aware of the ethical, social, and security issues of E-commerce.	PO3, PSO1	E,R,U
CO5	Distinguish the different stages of developing a website.	PO 6	R,U

Name of the Programme: Bachelor of Commerce (B.Com.)

Course Code: B.Com. 2.4 Open Elective Course (OEC)

Name of the Course: Fundamentals of Investments in Capital Market

Cognitive Levels (Blooms taxonomy)

R- Remember; U- Understand; Ap- Apply; An — Analyse; E- Evaluate; C— Create

CO. No.	Course Outcome	PO and PSO	Cognitive Level
CO1	Increasing public understanding of SEBI, its goals, powers, management, and functions.	PO2	R, U, An, C
CO2	Introduce the mechanisms of stock market activities.	PO1,PO4	R, U, Ap,
CO3	Understanding the practical aspects of primary market operations & book building process	PO3	R, U
CO4	Creating an insight into the functions of stock exchange and their working	PO3,	E,R,U



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Semester III

Name of the Program: Bachelor of Commerce (B.Com.)

Course Code: B.Com.3.1

Name of the Course: Corporate Accounting

Cognitive Levels (Blooms taxonomy)

R- Remember; U- Understand; Ap- Apply; An — Analyse; E- Evaluate; C— Create

CO. No.	Course Outcome	PO and PSO	Cognitive Level
CO1	Understand the treatment of underwriting of shares.	PO1	R, U, An, C
CO2	Understand the concepts and accounting treatment of Issue of shares under various types.	PO1,PO4	R, U, Ap,
CO3	Know the valuation of intangible assets.	PO3	R, U,An
CO4	Know the valuation of shares.	PO3,	E,R,U
CO5	Prepare the financial statements of companies as per companies act, 2013	PO 6	R,U

Name of the Program: Bachelor of Commerce (B.Com.)

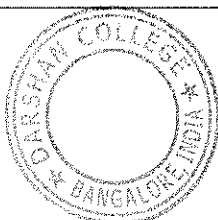
Course Code: B.Com.3.2.1

Name of the Course: Business Mathematics & Statistics

Cognitive Levels (Blooms taxonomy)

R- Remember; U- Understand; Ap- Apply; An — Analyse; E- Evaluate; C— Create

CO. No.	Course Outcome	PO and PSO	Cognitive Level
CO1	Familiarize with simple and compound interest	PO2,, PSO1	R, U, An, C
CO2	Understand problem solving techniques using equation methods	PO1,PO4	R, U, Ap,
CO3	Familiarize with the matrices and various roles of determinants	PO3	R, U, Ap
CO4	Comprehend the measures of various distributions and averages	PO3	E,R,U
CO5	Validate the application of correlation and regression	PO 6	R,U



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	in business decisions.		
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Name of the Program: Bachelor of Commerce (B.Com.)

Course Code: B.Com.3.2.2

Name of the Course: Indian Financial Services

Cognitive Levels (Blooms taxonomy)

R- Remember; U- Understand; Ap- Apply; An — Analyse; E- Evaluate; C— Create

CO. No.	Course Outcome	PO and PSO	Cognitive Level
CO1	Understand the financial system, Institutions, financial markets and services.	PO1	R, U, An,
CO2	Analyse the concepts relevant to Indian financial market and relevance.	PO2	R, U, Ap,
CO3	understand concept of financial services, types and functions.	PO3	R, U,An
CO4	Understand the types of financial Instruments.	PO3,	E,R,U
CO5	Demonstrate an understanding the functioning of stock markets.	PO 6	R,U, C

Name of the Programme: Bachelor of Commerce (B.Com.)

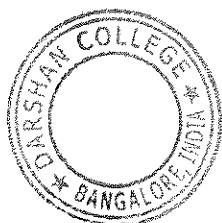
Course Code: B.Com. 3.3 (DSC)

Name of the Course: Company Law & Administration

Cognitive Levels (Blooms taxonomy)

R- Remember; U- Understand; Ap- Apply; An — Analyse; E- Evaluate; C— Create

CO. No.	Course Outcome	PO and PSO	Cognitive Level
CO1	Understand the different types of companies and CSR Activities under Companies Act 2013	PO1	R, U, An, C
CO2	Familiarizes on the procedure of Formation of a Company	PO2	R, U, Ap,
CO3	Understand the roles and responsibilities Key Managerial Personnel	PO3	R, U,An
CO4	Understand the modes for source of capital and Books of Accounts	PO4,	E,R,U



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CO5	Understand the significance of corporate Meeting and procedure of winding up of a company	PO 6	R,U
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Name of the Programme: Bachelor of Commerce (B.Com.)

Course Code: 3.7.1 Open Elective Course (OEC)

Name of the Course: Entrepreneurship Skills

Cognitive Levels (Blooms taxonomy)

R- Remember; U- Understand; Ap- Apply; An — Analyse; E- Evaluate; C— Create

CO. No.	Course Outcome	PO and PSO	Cognitive Level
CO1	Identify the Factors that influence Entrepreneurship.	PO1 ,PSO1	R, U, An,
CO2	Understand the Skillsets required for Entrepreneur	PO2	R, U, Ap,
CO3	Identify the opportunities for developing Entrepreneurship skills through National and State Level Institutions.	PO3	R, U, Ap
CO4	Role played by MSME in the development of Indian Economy.	PO3	E,R,U
CO5	Identify the different Government Schemes available for promoting Entrepreneurs in India.	PO 6	R,U

Name of the Programme: Bachelor of Commerce (B.Com.)

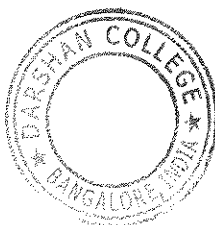
Course Code: 3.7.2 Open Elective Course (OEC)

Name of the Course: Investments in Stock Market

Cognitive Levels (Blooms taxonomy)

R- Remember; U- Understand; Ap- Apply; An — Analyse; E- Evaluate; C— Create

CO. No.	Course Outcome	PO and PSO	Cognitive Level
CO1	Describe the Investment avenues and the investment environment	PO1	R, U,
CO2	Measure risk and return associated with investments	PO1,PO4	R, U, Ap,
CO3	Apply fundamental and technical analysis in stocks investment Understand the dynamics of investing in stock markets	PO3	R, U, Ap



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Name of the Program: Bachelor of Commerce (B.Com.)

Course Code: B.Com. 4.1

Name of the Course: Advanced Corporate Accounting

Cognitive Levels (Blooms taxonomy)

R- Remember; U- Understand; Ap- Apply; An — Analyse; E- Evaluate; C— Create

CO. No.	Course Outcome	PO and PSO	Cognitive Level
CO1	Know the procedure of redemption of preference shares.	PO1	R, U, An,
CO2	Comprehend the different methods of Mergers and Acquisition of Companies	PO1,PO4	R, U, Ap,
CO3	Understand the process of internal reconstruction.	PO3	R, U, Ap
CO4	Prepare the liquidators final statement of accounts	PO3	E,R,U
CO5	Understand the recent developments in accounting and accounting standards.	PO 6	R,U

Name of the Program: Bachelor of Commerce (B.Com.)

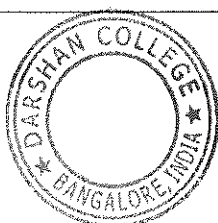
Course Code: B.Com. 4.2

Name of the Course: Cost Accounting

Cognitive Levels (Blooms taxonomy)

R- Remember; U- Understand; Ap- Apply; An — Analyse; E- Evaluate; C— Create

CO. No.	Course Outcome	PO and PSO	Cognitive Level
CO1	Understand concepts of cost accounting & Methods of Costing.	PO1	R, U, An,
CO2	Outline the Procedure and documentations involved in procurement of materials & compute the valuation of Inventory.	PO,PO4	R, U, Ap,
CO3	Make use of payroll procedures & compute idle and over time. Discuss the methods of allocation, apportionment & absorption of overheads.	PO3 PO5	R, U, Ap
CO4	Prepare cost sheet & discuss cost allocation under ABC.	PO7 PSO1	R,U



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		PO 6	R,U
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Name of the Program: Bachelor of Commerce (B.Com.)

Course Code: B.Com. 4.3

Name of the Course: Business Regulations

Cognitive Levels (Blooms taxonomy)

R- Remember; U- Understand; Ap- Apply; An — Analyse; E- Evaluate; C— Create

CO. No.	Course Outcome	PO and PSO	Cognitive Level
CO1	Recognize the laws relating to Contracts and its application in business activities.	PO1	R, U, An,
CO2	Acquire knowledge on bailment and indemnification of goods in a contractual relationship and role of agents.	PO2,PO4	R, U, An
CO3	Comprehend the rules for Sale of Goods and rights and duties of a buyer and a seller.	PO3	R, U, Ap
CO4	Distinguish the partnership laws, its applicability and relevance.	PO5	E,R,U
CO5	Rephrase the cyber law in the present context.	PO 6	R,U, C

Name of the Program: Bachelor of Commerce (B.Com.)

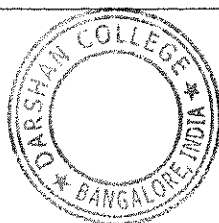
Course Code: B.Com. 4.7.1 (OEC)

Name of the Course: Corporate Governance

Cognitive Levels (Blooms taxonomy)

R- Remember; U- Understand; Ap- Apply; An — Analyse; E- Evaluate; C— Create

CO. No.	Course Outcome	PO and PSO	Cognitive Level
CO1	Identify the importance of corporate governance.	PO1	R, U, An,
CO2	Know the rights, duties and responsibilities of Directors.	PO2,PO4	R, U, An
CO3	Analyze the legal & regulatory framework of corporate governance.	PO3	R, U, Ap
CO4	Outline the importance and role of board committee.	PO5	E,R,U



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		PSO1	
CO5	Understand the major expert committees' Reports on corporate governance.	PO 6	R,U, C

Name of the Program: Bachelor of Commerce (B.Com.)

Course Code: 4.7.2 Open Elective Course (OEC)

Name of the Course: Investments in Commodity Markets

Cognitive Levels (Blooms taxonomy)

R- Remember; U- Understand; Ap- Apply; An — Analyse; E- Evaluate; C— Create

CO. No.	Course Outcome	PO and PSO	Cognitive Level
CO1	Describe the conceptual framework of derivatives and the factors contributing to the growth of derivatives.	PO1	R, U, An,
CO2	Elucidate the composition and structure of commodity markets.	PO2,PO4	R, U, An
CO3	Differentiate between Futures, Forwards, options and its trading strategies. Classify the different types of orders, settlement and risks in the context of commodity trading.	PO3 PSO2	R, U, E,C

Semester V

Name of the Program: Bachelor of Commerce (B.Com.)

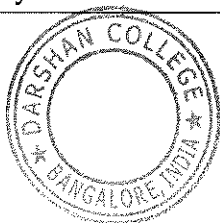
Course Code: COM .5.1 DSC-13

Name of the Course: Financial Management

Cognitive Levels (Blooms taxonomy)

R- Remember; U- Understand; Ap- Apply; An — Analyse; E- Evaluate; C— Create

CO. No.	Course Outcome	PO and PSO	Cognitive Level
CO1	Understand the role of financial managers effectively in an organization	PO1	R, U, An,
CO2	Apply the compounding & discounting techniques for time value of money	PO2,PO4	R, U, An



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CO3	Take investment decision with appropriate capital budgeting techniques for investment proposals.	PO3 PSO2	R, U, Ap
CO4	Understand the factors influencing the capital structure of an organization.	PO5	E,R,U
CO5	Estimate the working capital requirement for the smooth running of the business	PO 6	R,U, C

Name of the Program: Bachelor of Commerce (B.Com.)

Course Code: COM 5.2 DSC-14

Name of the Course: Income Tax Law and Practice – I

Cognitive Levels (Blooms taxonomy)

R- Remember; U- Understand; Ap- Apply; An — Analyse; E- Evaluate; C— Create

CO. No.	Course Outcome	PO and PSO	Cognitive Level
CO1	Understanding the legal framework.	PO1	R, U, An,
CO2	Understand the provisions for determining the residential status & Incidence of tax of an Individual	PO2,	R, U,
CO3	Comprehend the of assessment of salary income	PO3 PO4	R, U, Ap
CO4	Understand and assessment of taxable house property income	PO5	E,R,U
CO5	Comprehend TDS , advances tax Ruling & deductions under section 80C to 80U.	PO6 PSO1	R,U, C

Name of the Program: Bachelor of Commerce (B.Com.)

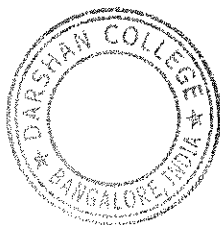
Course Code: COM 5.3 DSC-15

Name of the Course: Principles and Practice of Auditing

Cognitive Levels (Blooms taxonomy)

R- Remember; U- Understand; Ap- Apply; An — Analyse; E- Evaluate; C— Create

CO. No.	Course Outcome	PO and PSO	Cognitive Level
CO1	Understand the conceptual framework of auditing.	PO1	R, U, An,
CO2	Examine the risk assessment and internal control.	PO2,	R, U,
CO3	Comprehend the relevance of IT in audit and audit sampling for testing.	PO3 PO4	R, U,



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CO4	Examine the company audit and the procedure involved in the audit of different entities	PO5	E,R,U
CO5	Gain knowledge on different aspect of audit reporting and conceptual framework applicable on professional accountants.	PO6 PSO1	R,U, C

Name of the Programme: Bachelor of Commerce (B.Com)

Elective: Accounting

Course Code: COM A1 (DSE)

Name of the Course: Indian Accounting Standards-1

Cognitive Levels (Blooms taxonomy)

R- Remember; U- Understand; Ap- Apply; An — Analyse; E- Evaluate; C— Create

CO. No.	Course Outcome	PO and PSO	Cognitive Level
CO1	Understand the need and benefits of accounting standards.	PO1	R, U, An,
CO2	Prepare the financial statements as Indian Accounting standards	PO2,	R, U,
CO3	Comprehend the requirements of Indian Accounting Standards for recognition, measurement and disclosures of certain items appear in financial statements	PO3	R, U,
CO4	Understand the Accounting Standards for Items that do not Appear in Financial Statements	PO4	E,R,U
		PO6	R,U, C

Name of the Program: Bachelor of Commerce (B.Com.)

Elective: Finance

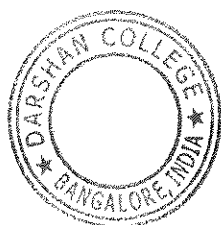
Course Code: COM F1 (DSE)

Name of the Course: Financial Institutions and Markets

Cognitive Levels (Blooms taxonomy)

R- Remember; U- Understand; Ap- Apply; An — Analyse; E- Evaluate; C— Create

CO. No.	Course Outcome	PO and PSO	Cognitive Level
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CO1	Understand the structure of Indian financial system and its constituents.	PO1	R, U, An,
CO2	Outline the role of capital and money market in economic development	PO2,	R, U,
CO3	Comprehend primary and secondary market and its relevance in capital formation	PO3	R, U, Ap
CO4	Appraise the role played by banking and development financial institutions in economic development so far	PO4 PO5	E,R,U Ap
CO5	Understand the different types of NBFCs and their contribution.	PO6	R,U, C

Name of the Program: Bachelor of Commerce (B.Com.)

Elective: Human Resource

Course Code: COM H1 (DSE)

Name of the Course: Human Resources Development

Cognitive Levels (Blooms taxonomy)

R- Remember; U- Understand; Ap- Apply; An — Analyse; E- Evaluate; C— Create

CO. No.	Course Outcome	PO and PSO	Cognitive Level
CO1	Understand the need of HRD.	PO1	R, U, An,
CO2	Comprehend the framework of HRD	PO2,	R, U,
CO3	Know the models for evaluating the HRD programs.	PO3	R, U, Ap
CO4	Comprehend the need for employee counselling.	PO4	E,R,U Ap
CO5	Apprehend the HR performance.	PO7	R,U, C

Name of the Program: Bachelor of Commerce (B.Com.)

Elective: Information Systems

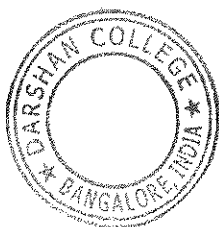
Course Code: COM I1 (DSE)

Name of the Course: Basics of Business Analytics

Cognitive Levels (Blooms taxonomy)

R- Remember; U- Understand; Ap- Apply; An — Analyse; E- Evaluate; C— Create

CO.	Course Outcome	PO and	Cognitive
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No.		PSO	Level
CO1	Understand analytical applications in practice.	PO1	R, U, An,
CO2	Validate sources of data, use statistical resources and apply tools and techniques learnt to solve real time problems.	PO2,	R, U,
CO3	Formulate and manipulate business models, using quantitative methods including spreadsheets and graphical methods, in order to find solutions to real-time problems.	PO3	R, U, Ap
CO4	Be aware about the emerging trends in the world of analytics.	PO4 PO5	E,R,U Ap

Name of the Program: Bachelor of Commerce (B.Com.)

Elective: Marketing

Course Code: COM M1 (DSE)

Name of the Course: Retail Management

Cognitive Levels (Blooms taxonomy)

R- Remember; U- Understand; Ap- Apply; An — Analyse; E- Evaluate; C— Create

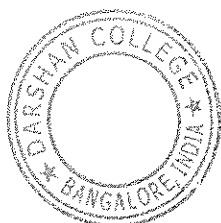
CO. No.	Course Outcome	PO and PSO	Cognitive Level
CO1	Understand the contemporary of retail management, issues, strategies and trends in Retailing.	PO1	R, U, An,
CO2	Utilize the theories and strategies of retail planning.	PO2,	R, U,
CO3	Perceive the role and responsibilities of store manager and examine the visual merchandising and its techniques in the present context.	PO3 PO4	R, U,
CO4	Prioritize the factorsto be considered while fixing the price in retailing.	PO4 PO5	E,R,U Ap
CO5	Comprehend the emerging trends in Retail Industry.	PO6	R,U, C

Name of the Program: Bachelor of Commerce (B.Com.)

Course Code: COM 5.6 (Vocational)

Name of the Course: GST-Law & Practice

Cognitive Levels (Blooms taxonomy)



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R- Remember; U- Understand; Ap- Apply; An — Analyse; E- Evaluate; C— Create

CO. No.	Course Outcome	PO and PSO	Cognitive Level
CO1	Comprehend the concepts of Goods and Services tax	PO1	R, U, An,
CO2	Understand the fundamentals of GST	PO2, PO4	R, U,
CO3	Comprehend the GST registration procedure	PO3 PO5	R, U, An
CO4	Analyse the GST Procedures in the Business.	PO6	E,R,U Ap
CO5	Know the GST Assessment and its computation.	PO7	R,U, C

Name of the Program: Bachelor of Commerce (B.Com.)

Course Code: COM 5.6 (B) (Vocational)

Name of the Course: Digital Marketing

Cognitive Levels (Blooms taxonomy)

R- Remember; U- Understand; Ap- Apply; An — Analyse; E- Evaluate; C— Create

CO. No.	Course Outcome	PO and PSO	
CO1	Gain knowledge on Digital Marketing, Email marketing and Content marketing.	PO1	R, U, E,
CO2	Understand Search Engine Optimization tools and techniques	PO2,	R, U,
CO3	Gain skills on creation of Google AdWords & Google AdSense	PO3 PO5	R, U, Ap
CO4	Gain knowledge on Social Media Marketing and Web Analytics.	PO6	E,R,U C
CO5	Gain knowledge on YouTube Advertising & Conversions.	PO7	R,U,

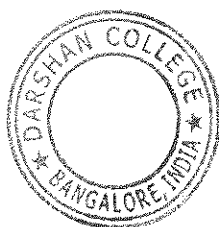
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Name of the Program: Bachelor of Commerce (B.Com.)

Course Code: COM 6.1 (DSC)

Name of the Course: Advanced Financial Management

Cognitive Levels (Blooms taxonomy)



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R- Remember; U- Understand; Ap- Apply; An — Analyse; E- Evaluate; C— Create

CO. No.	Course Outcome	PO and PSO	Cognitive Level
CO1	Understand and determine the overall cost of capital.	PO1	R, U, E,
CO2	Comprehend the different advanced capital budgeting techniques.	PO2,	R, U,
CO3	Understand the importance of dividend decisions.	PO3 PO5	R, U, Ap
CO4	Evaluate mergers and acquisition.	PO6	E,R,U C
CO5	Understand the ethical and governance issues in financial management.	PO7	R,U

Name of the Program: Bachelor of Commerce (B.Com.)

Course Code: COM 6.2 (DSC)

Name of the Course: Income Tax Law & Practice – II

Cognitive Levels (Blooms taxonomy)

R- Remember; U- Understand; Ap- Apply; An — Analyse; E- Evaluate; C— Create

CO. No.	Course Outcome	PO and PSO	
CO1	Understand the procedure for computation of income from business and Profession.	PO1	R, U, E,
CO2	Understand the provisions of capital gains.	PO2,	R, U,
CO3	Comprehend the sources of income under the income from othersource.	PO3 PO5	R, U, Ap
CO4	Demonstrate the computation of total income of an Individual	PO6 PO4	E,R,U
CO5	Comprehend the assessment procedure and to know the power of income tax authorities.	PO7	R,U, C

Name of the Program: Bachelor of Commerce (B.Com.)

Course Code: COM 6.3 (DSC)

Name of the Course: Management Accounting

Cognitive Levels (Blooms taxonomy)

R- Remember; U- Understand; Ap- Apply; An — Analyse; E- Evaluate; C— Create



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CO. No.	Course Outcome	PO and PSO	Cognitive Level
CO1	Demonstrate the significance of management accounting in decision making.	PO1	R, U, E,
CO2	Analyse and interpret the corporate financial statements by using various techniques	PO2, PO4	R, U,
CO3	Compare the financial performance of corporate through ratio analysis.	PO3 PO5	R, U, Ap
CO4	Understand the latest provisions in preparing cash flow statement.	PO6	E,R,U C
CO5	Comprehend the significance of management audit and examine the corporate reports of Management Review and Governance.	PO7 PSO1	R,U,

Name of the Programme: Bachelor of Commerce (B.Com)

Elective 2: Accounting

Course Code: COM A2 (DSE)

Name of the Course: Indian Accounting Standards-2

Cognitive Levels (Blooms taxonomy)

R- Remember; U- Understand; Ap- Apply; An — Analyse; E- Evaluate; C— Create

CO. No.	Course Outcome	PO and PSO	
CO1	Understand the preparation of consolidated financial statements as per Ind AS	PO1	R, U, E,
CO2	Understand the disclosures in the financial statements	PO2,	R, U,
CO3	Understand the latest provisions of measurement-based accounting policies.	PO3 PO5	R, U,
CO4	Comprehend the Accounting and Reporting of Financial Instruments	PO6 PSO2	E,R,U
CO5	Analyse the Revenue based accounting standard.	PO7	R,U,

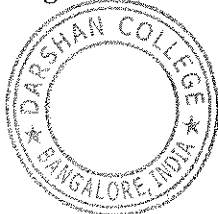
Name of the Program: Bachelor of Commerce (B.Com.)

Elective 2: Finance

Course Code: COM F2 (DSE)

Name of the Course: Investment Management

Cognitive Levels (Blooms taxonomy)



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R- Remember; U- Understand; Ap- Apply; An — Analyse; E- Evaluate; C— Create

CO. No.	Course Outcome	PO and PSO	
CO1	Understand the concept of investments, its features and various instruments.	PO1	R, U, E,
CO2	Comprehend the functioning of secondary market in India	PO2,	R, U,
CO3	Underline the concept of risk and return and their relevance in purchasing and selling of securities.	PO3 PO5	R, U, Ap
CO4	Illustrate the valuation of securities and finding out the values for purchase and sale of securities	PO6 PO4	E,R,U
CO5	Demonstrate the fundamental analysis to analyse the company for purchase and sale of securities and technical analysis for trading in the share market.	PO7	R,U,

Name of the Program: Bachelor of Commerce (B.Com.)

Elective 2: Human Resource

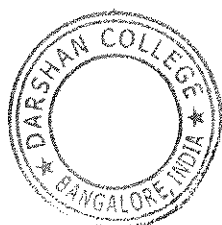
Course Code: COM H2 (DSE)

Name of the Course: Cultural Diversity at Work Place

Cognitive Levels (Blooms taxonomy)

R- Remember; U- Understand; Ap- Apply; An — Analyse; E- Evaluate; C— Create

CO. No.	Course Outcome	PO and PSO	Cognitive Level
CO1	Understand, interpret question reflect upon and engage with the notion of “diversity”.	PO1 PO2	R, U, E,
CO2	Recall the cultural diversity at work place in an organization	PO4	R, U,
CO3	Support the business case for workforce diversity and inclusion.	PO3 PO5	R, U, Ap
CO4	Identify diversity and work respecting cross cultural environment.	PO6 PO5	E,R,U C
CO5	Assess contemporary organizational strategies for managing workforce diversity and inclusion	PO7	R,U,



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Name of the Program: Bachelor of Commerce (B.Com.)

Elective 2: Information system

Course Code: COM I2 (DSE)

Name of the Course: Human Resource Analytics

Cognitive Levels (Blooms taxonomy)

R- Remember; U- Understand; Ap- Apply; An — Analyse; E- Evaluate; C— Create

CO. No.	Course Outcome	PO and PSO	Cognitive Level
CO1	Understand the role of Analytics in Human Resource.	PO1 PO2	R, U,
CO2	Identify a list of HR metrics relevant to an organization's mission or goals.	PO4	R, U,
CO3	Apply best practices for using HR analytics to support making data-driven decisions	PO3 PO5	R, U,
CO4	Demonstrate the use of Analytical techniques to analyse and interpret HR data	PO5	E,R,U C
		PO6	R,U,

Name of the Program: Bachelor of Commerce (B.Com.)

Elective 2 : Marketing

Course Code: COM .M2 (DSE)

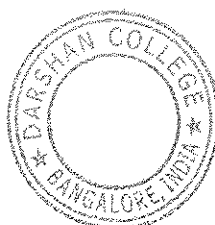
Name of the Course: Customer Relationship Management

Cognitive Levels (Blooms taxonomy)

R- Remember; U- Understand; Ap- Apply; An — Analyse; E- Evaluate; C— Create

CO. No.	Course Outcome	PO and PSO	Cognitive Level
CO1	Understand the concept of CRM	PO1 PO2	R, U,
CO2	Analyze the CRM link with the other aspects of marketing	PO3 PO4	R, U,
CO3	Understand the Role of CRM in the performance of the company	PO5	R, U, E
CO4	Understand the CRM models in service industry.	PO5	E,R,U
CO5	Comprehend the different issues in CRM	PO6	R,U, C

Name of the Program: Bachelor of Commerce (B.Com.)



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Course Code: COM 6.6 (Vocational 2)

Name of the Course: Assessment of Persons other than Individuals and Filing of ITRs

Cognitive Levels (Blooms taxonomy)

R- Remember; U- Understand; Ap- Apply; An — Analyse; E- Evaluate; C— Create

CO. No.	Course Outcome	PO and PSO	
CO1	Understand the calculation of Depreciation and allowance	PO1 PO2	R, U,
CO2	Comprehend the assessment of partnership Firms and determine the tax liability.	PO3 PO4	R, U,
CO3	Comprehend the assessment of corporate entities and determine the tax liability.	PO5	R, U, E
CO4	Equip with understanding of intensive knowledge on analysis of all forms of ITR Forms along with the Overview ITR Forms and e-filing.	PO7	E,R,U C

Name of the Program: Bachelor of Commerce (B.Com.)

Course Code: COM 6.6 (B) (Vocational 2)

Name of the Course: E-Commerce

Cognitive Levels (Blooms taxonomy)

R- Remember; U- Understand; Ap- Apply; An — Analyse; E- Evaluate; C— Create

CO. No.	Course Outcome	PO and PSO	Cognitive Level
CO1	Comprehend the concepts of E-commerce	PO1 PO2	R, U,
CO2	Understand the e-retailing benefits	PO3 PO4	R, U,
CO3	Analyse the benefits of EDI	PO5	R, U, E
CO4	Understand the issues of Cyber security	PO6	E,R,U

Name of the Program: Bachelor of Commerce

Course Code: B.com 5.7 (SEC-VB)

Cognitive Levels (Blooms taxonomy)

R- Remember; U- Understand; Ap- Apply; An — Analyse; E- Evaluate; C— Create



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CO. No.	Course Outcome	PO and PSO	
CO1	After completion of this course, students would be able to understand the concept of Cyber security and issues and challenges associated with it.	PO1 PO2	R, U,
CO2	Students, at the end of this course, should be able to understand the cybercrimes, their nature, legal remedies and as to how report the crimes through available platforms and procedures.	PO3 PO4	R, U,
CO3	On completion of this course, students should be able to appreciate various privacy and security concerns on online social media and understand the reporting procedure of inappropriate content, underlying legal aspects and best practices for the use of Social media platforms.	PO6 PO7	R, U, E

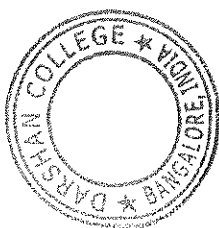
Name of the Program: Bachelor of Commerce (B.Com.)

Course Code: COM 5.7 (SEC-VB)

Cognitive Levels (Blooms taxonomy)

R- Remember; U- Understand; Ap- Apply; An — Analyse; E- Evaluate; C— Create

CO. No.	Course Outcome	PO and PSO	
CO1	The basic concept of quantitative ability	PO1 PO2	R, U,
CO2	the basic concept of logical reasoning skill	PO3 PO4	R, U,
CO3	the basic concept of analytical ability	PO5	R, U, E
CO4	acquire satisfactory competency in the use of reasoning	PO6	E,R,U
CO5	able to solve the placement and various competitive examination papers quantitative aptitude, logical reasoning and analytical ability	PO7	R,U,C




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