



Government Shivalik College Naya Nangal

Commerce Department

PROGRAMME OUTCOMES

The College is affiliated to the Punjabi University Patiala. Thus, the college follows the guidelines and syllabus prescribed by the Affiliated University.

PROGRAMME: COMMERCE

Programme Outcomes

PO1 - Enables learners to get theoretical and practical exposure in the commerce sector which includes Accounts, Commerce, Marketing, Management, **Economics, Environment etc.**

PO2 - Develops communication skills and build confidence to face the challenges of the corporate world.

PO3 - Enhances the capability of decision making at personal and professional levels.

PO4 – Makes students industry ready and develop various managerial and accounting skills for better professional opportunities.

PO5 - Develops entrepreneurial skills amongst learners.

PO6 - Strengthens their capacities in varied areas of commerce and industry aiming towards holistic development of learners.

PO7 - Thus, after completing their graduation learners develop a thorough understanding of the fundamentals in Commerce and Finance.

Program Specific Outcomes

B.Com

PSO1 - Learners venture into Managerial positions, Accounting areas, Banking Sectors, Auditing, Company Secretaryship, Teaching, Professor, Stock Agents, Government Employment etc.

PSO2 - Enables learners to prove themselves in different Professional examinations like CA, CS, CAT, GRE, CMA, MPSC, UPSC etc.

PSO3 -Learners further move towards research in the field of Commerce.

PSO4- Enables students to demonstrate Progressive learning of various tax issues and tax forms related to individuals and businessmen and setting up their own business start up.

PSO5 – The vast syllabus covers various fields of commerce and accountancy which helps students grasp practical and theoretical knowledge.

COURSE OUTCOMES

B.COM 1st YEAR (SEM 1&2)

S . N	COURSE NAME	COURSE CODE	OUTCOMES
1	PUNJABI/ MUDHLA GYAN	COMB1101T /COMB1102 T	The specific outcomes in Language Competence deal with developing knowledge and skills that allow students to use Punjabi effectively and competently.
2	ENGLISH	COMB1103T	<ul style="list-style-type: none"> • Students will improve their speaking ability in English both in terms of fluency and comprehensibility • Students will give oral presentations and receive feedback on their performance • Students will increase their reading speed and comprehension of academic articles
3	FINANCIAL ACCOUNTIN G- 1	COMB1104T	Objective of this course is to acquire conceptual knowledge of financial accounting and to provide knowledge about the technique for preparing accounts in different business organization. The student will be in position to understand treatment of specific transaction like royalty, hire-purchase and branches etc.

			<p>This will also help in gaining Apply accounting techniques and methods for the formation, dissolution, partner changes, earnings distribution, and liquidation of partnerships.</p>
4	BUSINESS LAWS 1	COMB1106T	<ol style="list-style-type: none"> 1. On completion of this course, learners will be able to: appreciate the relevance of business law to individuals and businesses and the role of law in an economic, political and social context. 2. Identify the fundamental legal principles behind contractual agreements. 3. Examine how businesses can be held liable in tort for the actions of their employees. 4. Understand the legal and fiscal structure of different forms of business organizations and their responsibilities as an employer. 5. Acquire problem solving techniques and to be able to present coherent, concise legal argument.
5	COMPUTER APPLICATION IN	COMB1107T	<p>It will equip the students with skills required for designing, developing applications in</p>

	BUSINESS		Information Technology. Students will be able to learn the latest trends in various subjects of computers & information technology. To give hands on to students while developing real life IT application as part of the study. To train graduate students in basic computer technology. Design and develop applications to analyze and solve all computer science related problems.
6	PRINCIPLES OF ECONOMIC S-1	COMB1105T	<ol style="list-style-type: none"> 1. Demonstrate knowledge and understanding of core economics concepts, tools and models. 2. Apply economic concepts to real world scenarios, and use that analysis to make informed judgements and decisions. 3. Interpret, analyse and depict economic information in diagrams, tables and graphs. 4. Communicate economic knowledge, ideas and analysis, both orally and in writing. 5. Reflect on the nature and implications of assumptions and value judgements in economic analysis and policy.
7	PUNJABI/ MUDHLA GYAN	COMB1201T /COMB1202 T	The specific outcomes in Language Competence deal with developing knowledge and skills that allow students to use Punjabi effectively and competently.

8	ENGLISH	COMB1203T	<ul style="list-style-type: none"> • Students will improve their speaking ability in English both in terms of fluency and comprehensibility • Students will give oral presentations and receive feedback on their performance • Students will increase their reading speed and comprehension of academic articles
9	FINANCIAL ACCOUNTING G- 2	COMB1204T	<p>Objective of this course is to acquire conceptual knowledge of financial accounting and to provide knowledge about the technique for preparing accounts in different business organization. The student will be in position to understand treatment of specific transaction like royalty, hire-purchase and branches etc. This will also help in gaining Apply accounting techniques and methods for the formation, dissolution, partner changes, earnings distribution, and liquidation of partnerships.</p>
10	BUSINESS LAWS 2	COMB1207T	<p>On completion of this course, learners will be able to: appreciate the relevance of business law to individuals and businesses and the role of law in an economic, political and social context. Identify the fundamental legal principles behind contractual agreements.</p>

			Examine how businesses can be held liable in tort for the actions of their employees. Understand the legal and fiscal structure of different forms of business organizations and their responsibilities as an employer. Acquire problem solving techniques and to be able to present coherent, concise legal argument
11	BUSINESS MATHEMATICS	COMB1205T	Explain the concepts and use equations, formulae, and mathematical expressions and relationships in a variety of contexts. Apply the knowledge in mathematics (algebra, matrices, calculus) in solving business problems. Analyse and demonstrate mathematical skills required in mathematically intensive areas in Economics and business. Integrate concept in international business concepts with functioning of global trade
12	PRINCIPLES OF ECONOMIC S-2	COMB1206T	<ol style="list-style-type: none"> 1. Demonstrate knowledge and understanding of core economics concepts, tools and models. 2. Apply economic concepts to real world scenarios, and use that analysis to make informed judgements and decisions. 3. Interpret, analyse and depict economic information in diagrams, tables and graphs.

			<ol style="list-style-type: none">4. Communicate economic knowledge, ideas and analysis, both orally and in writing.5. Reflect on the nature and implications of assumptions and value judgements in economic analysis and policy.
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COURSE OUTCOMES
B.COM 2nd YEAR (SEM 3&4)

S . N	COURSE NAME	COURSE CODE	OUTCOMES
1	PUNJABI/ MUDHLA GYAN	COMB2301T /COMB2302 T	The specific outcomes in Language Competence deal with developing knowledge and skills that allow students to use Punjabi effectively and competently.
2	ENGLISH	COMB2303T	<ul style="list-style-type: none"> • Students will improve their speaking ability in English both in terms of fluency and comprehensibility • Students will give oral presentations and receive feedback on their performance • Students will increase their reading speed and comprehension of academic articles
3	PRINCIPLE OF BUSINESS MANAGEMENT	COMB2304T	To help the students gain understanding of the functions and responsibilities of managers. To provide them tools and techniques to be used in the performance of the managerial job. To enable them to analyze and understand the environment of the organization. To help the

			<p>students to develop cognizance of the importance of management principles. On completion of this course, the students will be able to</p> <p>Understand the concepts related to business. Demonstrate the roles, skills and functions of management. Analyze effective application of PPM knowledge to diagnose and solve organizational problems and develop optimal managerial decisions.</p> <p>Understand the complexities associated with management of human resources in the organizations and integrate the learning in handling these complexities.</p>
4	CORPORATE ACCOUNTING-1	COMB2305T	<p>Construct the financial statements of company within the frame work of Ind AS. Devise a plan for Redemption of Preference shares. Reconstruct the capital structure in the financial statement of Joint stock company ltd. Evaluate the Restructuring of capital structure of public company ltd. Develop the procedure involved in Amalgamation of companies. Develop the procedure involved in Absorption of companies</p>

			Illustrate the implication of unethical accounting practices on the society
5	INCOME TAX LAW -1	COMB2306T	It enables the students to insights the basics of Income Tax Act and its implications in computing tax liability of an individual. Understand the application of business Knowledge in both theoretical and practical aspects. Determine the procedures and schedules to be followed on preparing financial statements of Companies.
6	BUSINESS STATISTICS	COMB2307T	After successful completion of the course students will be able to summarize and analyze statistical data to solve practical business related problems. After successful completion of the course students will be able to interpret the relevance of statistical findings for business problem solving and decision making. After successful completion of the course students will be able to apply technology to statistical analysis and problem solving.

7	PUNJABI/ MUDHLA GYAN	COMB2401T /COMB2402 T	The specific outcomes in Language Competence deal with developing knowledge and skills that allow students to use Punjabi effectively and competently.
8	ENGLISH	COMB2403T	<ul style="list-style-type: none"> • Students will improve their speaking ability in English both in terms of fluency and comprehensibility • Students will give oral presentations and receive feedback on their performance • Students will increase their reading speed and comprehension of academic articles
9	COMPANY LAW	COMB2404T	<p>The course is designed to understand the formation, management and other activity of the companies. In view of the changing facts of global governance corporate governance plays a vital role in the development of an economy both national and international level. The companies Act 1956 has not been repealed but certain provisions replaced by the new Act of 2013. The notified sections which replace the provisions of Companies Act 1956 will be highlighted. Accordingly the paper aims to introduce to the students the nuance of corporate law and the obligations of it towards society in discharging its trade</p>

			<p>relations and to be a good corporate citizen. Therefore the paper needs to be taught in light of the New companies Amendment Act 2013.</p> <p>Teaching Learning Methods : Lectures including special lectures of experts may be a good process of learning. Interactive sessions, Tutorials, Projects and Paper Presentation are the good forms of teaching and learning.</p>
10	CORPORATE ACCOUNTING -2	COMB2405T	<p>Construct the financial statements of company within the frame work of Ind AS. Devise a plan for Redemption of Preference shares. Reconstruct the capital structure in the financial statement of Joint stock company Ltd. Evaluate the Restructuring of capital structure of public company Ltd. Develop the procedure involved in Amalgamation of companies. Develop the procedure involved in Absorption of companies. Illustrate the implication of unethical accounting practices on the society</p>
11	INCOME TAX LAW -2	COMB2406T	<p>It enables the students to insights the basics of Income Tax Act and its implications in computing tax liability of an individual. Understand the</p>

			<p>application of business Knowledge in both theoretical and practical aspects. Determine the procedures and schedules to be followed on preparing financial statements of Companies.</p>
12	OPERATION RESEARCH	COMB2407T	<p>Students who pass the course will be able to use different mathematical modeling techniques solve a problem modeled with LP comprehend the solution of an LP model understand the sensitivity of a solution to the changes at the parameters of the problem use some computer software to model, solve and analyze a linear model identify whether a solution is optimal or not solve and analyze transportation and assignment problems with related methods</p>

COURSE OUTCOMES
B.COM 3rd YEAR (SEM-4&5)

S . N	COURSE NAME	COURSE CODE	OUTCOMES
1	PUNJABI/ MUDHLA GYAN	COMB3501T / COMB3502T	The specific outcomes in Language Competence deal with developing knowledge and skills that allow students to use Punjabi effectively and competently.
2	MANAGEMENT ACCOUNTING-1	COMB3503T	The objective of this course is to expose the student to the applied aspect of accounting and making them familiar with the techniques of using accounting information for decision making. Having been introduced to these techniques and having acquired the ability to understand accounting language, the student should be in position to make effective use of accounting information in resolving the business problem, which they may face as manager.
3	COST ACCOUNTING-1	COMB3504 T	To acquaint the students with basic principles underlying the relevant provisions of income tax laws in force for the relevant previous year and to provide an insight into procedural aspects for assessment of tax liability for an individual assesses. Students of the course will be

			able to explain different types of incomes and their taxability and expenses and their deductibility.
4	INDIRECT TAXES	COMB3505T	This course aims of making students conversant with the concepts of Indian Income tax Act in assessing corporate assesses and insights the provisions and their implications of Goods and Services Tax
5	AUDITING	COMB3506T	This course introduces students to the field of auditing and assurance. It provides students with a sound understanding of fundamental auditing concepts and procedures, and the application of auditing standards. Consequently, the course provides a foundation for students who intend pursuing a specialised pathway in the auditing profession, as well as those who will pursue careers in accounting and other disciplines where principles of risk assessment, systems control and evaluation, and transaction testing are important. While the course focuses mainly on the practical application of an external financial audit that is regulated under legal legislation, it also explores the wider audit and assurance framework; including the internal audit

			function, and some environmental auditing issues. In addition the course seeks to stimulate a critical appreciation of contemporary auditing and assurance issues.
6	CORPORATE FINANCE	COMB3507T	To provide students with knowledge and skills in taking corporate financial and investment decisions, develop analytic instruments to assess the effectiveness and efficiency of such decisions, elaborate models of corporate financial management
7	PUNJABI/ MUDHLA GYAN	COMB3601T / COMB3602T	The specific outcomes in Language Competence deal with developing knowledge and skills that allow students to use Punjabi effectively and competently.

8	MANAGEMENT ACCOUNTING-2	COMB3603T	The objective of this course is to expose the student to the applied aspect of accounting and making them familiar with the techniques of using accounting information for decision making. Having been introduced to these techniques and having acquired the ability to understand accounting language, the student should be in position to make effective use of accounting information in resolving the business problem, which they may face as manager.
9	COST ACCOUNTING-2	COMB3604T	To acquaint the students with basic principles underlying the relevant provisions of income tax laws in force for the relevant previous year and to provide an insight into procedural aspects for assessment of tax liability for an individual assesses. Students of the course will be able to explain different types of incomes and their taxability and expenses and their deductibility.
10	BUSINESS ENVIRONMENT	COMB3605T	Students would be acquainted with business objectives, dynamics of business and environment, various types of business environment and its analysis. Students would recall and relate various concepts like business ethics, ethical

			<p>dilemmas, corporate culture and ethical climate. They would also be acquainted about development of various acts applicable to business in India. Students would describe and discuss Corporate Social Responsibility, Corporate Governance and Social Audit. Students would be acquainted with various strategies of Global Trade. They would also discuss Foreign Trade in India, Foreign Direct Investments and its implications on Indian Industries.</p>
11	ENTREPRENEURSHIP & GOVERNANCE	COMB3606T	<ol style="list-style-type: none"> 1. Entrepreneurship and Innovation minors will be able to sell themselves and their ideas. Students master oral and visual presentation skills and establish a foundation of confidence in the skills necessary to cause others to act. 2. Entrepreneurship and Innovation minors will be able to find problems worth solving. Students advance their skills in customer development, customer validation, competitive analysis, and iteration while utilizing design thinking and process tools to evaluate in real-world problems and

			<p>projects.</p> <ol style="list-style-type: none">3. Entrepreneurship and Innovation minors will be able to mobilize people and resources. Students identify and secure customers, stakeholders, and team members through networks, primary customer research, and competitive and industry analyses in order to prioritize and pursue an initial target market in real-world projects.4. Entrepreneurship and Innovation minors will be able to create value. Students are able to create presentations and business plans that articulate and apply financial, operational, organizational, market, and sales knowledge to identify paths to value creation through 1) company formation (for-profit); 2) social innovation (nonprofit); or 3) intellectual property licensing.5. Entrepreneurship and Innovation minors will develop and cultivate endurance. Students increase their awareness and deliberately practice the skills and disciplines necessary to increase
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			<p>confidence and agency; foster self-efficacy and self-advocacy; improve communication and problem-solving skills, manage strong impulses and feelings; and identify personal purpose.</p>
12	FINANCIAL PLANNING	COMB3607T	<ul style="list-style-type: none"> • Integrate ethical decision-making processes into all aspects of the financial planning profession. • Apply recognized financial planning principles and industry standards to the systematic analysis of financial position and requirements. • Prepare accurate and relevant financial plans manually and electronically. • Integrate economic and personal information necessary for effective financial planning decisions. • Compare, contrast, and select, from appropriate financial products and services, investment planning and counseling services for the public according to industry standards, including taxation counseling. • Effectively market financial products through

			<p>the development of an inventory of prospective clients, following up with individual sales strategies in pursuit of new and renewal business.</p> <ul style="list-style-type: none">• Recognise potential tax and legal implications within a financial planning situation.• Identify and apply written and verbal client-focused communication styles and strategies.• Research market opportunities and implement a business plan in support of client needs, as well as student career choices.• Qualify to challenge the Certified Financial Planner (CFP™) and to be fully licensed with the IDA/MFDA.• Provide recommendations and options to the public for managing risk involving life and health insurance products.
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