

Session 2020-21

# Programme and Course Outcome

**B. Com**



***Multani Mal Modi College,  
Patiala***

**Program Outcomes (POs)**

**PO1-** After completing three years of B.com, students will have a deep insight of fundamentals of commerce and other related disciplines like statistic, taxation, law, economics and finance.

**PO2-** The curriculum offers a numbers of courses to equip the students to face modern day challenges in field of business and profession.

**PO3-** The learners will acquire skills like communication, decision making and leadership qualities in solving day to day business affairs.

**PO4-** Students will have a comprehensive understanding of accounting skills, which can further be applied in their future careers and higher education.

**PO5-** The learners will involve in various practical work as tax consultant, audit assistant and other financial supporting services.

## Course Outcomes (COs)

### B. Com - I

#### Semester-1st

Code	Course
BC 101	Punjabi
BC 102	Communication Skills
BC 103	Financial Accounting-I
BC 104	Business Law-I
BC 105	Computer Applications in Business
BC 106	Principles of Economics- I

#### Semester-2<sup>nd</sup>

Code	Course
BC 201	Punjabi
BC 202	Communication Skills
BC 203	Financial Accounting-II
BC 204	Business Law-II
BC 205	Business Mathematics
BC 206	Principles of Economics- II

#### BC 101 Punjabi

**CO1:** ਸਾਹਿਤਕ ਰਚਨਾਵਾਂ ਦੇ ਮਾਧਿਅਮ ਨਾਲ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਸਾਹਿਤਕ ਰੁਚੀਆਂ ਦਾ ਵਿਕਾਸ ਹੋਵੇਗਾ

**CO2:** ਭਾਸ਼ਾ ਦੀ ਸਿਧਾਂਤਕ ਜਾਣਕਾਰੀ ਨਾਲ ਵਿਦਿਆਰਥੀ ਦੀ ਭਾਸ਼ਾਈ ਸਮਰੱਥਾ ਵਿਚ ਵਾਧਾ

**CO3:** ਸਮਾਜਿਕ ਵਾਤਾਵਰਣ ਤੇ ਸਭਿਆਚਾਰਕ ਵਿਸ਼ਿਆਂ ਸਬੰਧੀ ਗਿਆਨ ਦੀ ਪ੍ਰਾਪਤੀ

**CO4:** ਆਲੋਚਨਾਤਮਕ ਤੇ ਸਿਰਜਣਾਤਮਕ ਸੋਚ/ਪਹੁੰਚ ਦਾ ਵਿਕਾਸ

**CO5:** ਮਨੁੱਖੀ ਹੋਂਦ ਦੇ ਸੰਕਟਾਂ ਦੀ ਨਿਸ਼ਾਨਦੇਹੀ ਅਤੇ ਉਹਨਾਂ ਦਾ ਯੋਗ ਹੱਲ ਲੱਭਣ ਦੇ ਸਮਰੱਥ ਹੋਣਾ

**CO6:** ਵਿਦਿਆਰਥੀ ਆਪਣੇ ਵਿਚਾਰਾਂ ਨੂੰ ਲਿਖਿਤ ਅਤੇ ਮੌਖਿਕ ਰੂਪ ਵਿਚ ਵਿਅਕਤ ਕਰਨ ਦਾ ਹੁਨਰ

**CO7:** ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਦੀ ਵਿਆਕਰਨਕ ਮੁਹਾਰਤ ਨਾਲ ਕਿਸੇ ਵੀ ਹੋਰ ਭਾਸ਼ਾ ਨੂੰ ਆਸਾਨੀ ਨਾਲ ਗ੍ਰਹਿਣ/ਸਮਝਣ ਦੀ ਯੋਗਤਾ

#### BC 102 & 202 Communication Skills

**After completion of this course the student will be able to:**

**CO1:** understand cultural diversity and values of life.

**CO2:** become well versed in effective business communication.

**CO3:** develop clear and lucid writing skills

**CO4:** approach ideas with a creative bent of mind.

**CO5:** draft business correspondence effectively with great brevity and clarity.

**CO6:** relate with the nuances of business strategies and organisation with familiarity.

**CO7:** enhance their employability by developing effective verbal communication skills

**BC 103 & 203 FINANCIAL ACCOUNTING-I& 11**

**After completion of this course the student will be able to:**

- CO1:** Acquire conceptual knowledge of basics of accounting, prepare ledger accounts and do journal entries accordingly.
- CO2:** Equip with the knowledge of accounting process and prepare financial statements in accordance with appropriate standards.
- CO3:** Prepare Bank Reconciliation Statement from incomplete statements of Cash book and Pass Book.
- CO4:** Understand Partnership accounts for admission, retirement, death of partner and dissolution of Partnership Firm.
- CO5:** Understand the meaning of Hire- Purchase, Branch, Department and Consignment and also the preparation of the related accounts.
- CO6:** Apply previously acquired accounting and computer skills by using software Tally.ERP.9.0

**BC 104 & 204 BUSINESS LAW-I & II**

**After completing this course the students will be able to:**

- CO1:** Appreciate the relevance of Law of Contract Act for an individual as well as for business houses along with the significance of forming, performing and discharging written and verbal contracts and agreements.
- CO2:** Acquire knowledge about entering into special contracts like indemnity, guarantee, bailment, pledge and agency including the remedies available to the parties for the breach of contracts.
- CO3:** Hold grip on basics of Sales of Goods Act including conditions, warranties, sale by auction and hire purchase agreements and Partnership Act that consists of nature, types, registration process, rights, duties, authorities and dissolution defined under the act.
- CO4:** Gain knowledge about the contents like features, agreements and incorporation by registration covered under The Limited liability Partnership Act.
- CO5:** Understand the significance of negotiable instruments like promissory note, bill of exchange and cheques in the day to day life and business under Negotiable Instrument Act.
- CO6:** Understand the legal framework under the Consumer Protection Act and the procedure to seek justice under grievance redressal machinery and get deep insight into the Patent Act
- CO7:** Acquire knowledge about the provisions of Factories Act regarding health, safety and welfare of workers with additional provisions regarding employment of women, young person and Children.
- CO8:** Comprehend the purpose behind establishment of Right to Information Act and IT Act that describes objectives, penalties, powers, functions and the role of State, central and information commissions to handle appeals and grievances.

**BC 105 COMPUTER APPLICATION FOR BUSINESS**

**After Completion of this Course the student will be able to:**

**CO1:** Understand the Practical aspects of MS-Windows 7

**CO2:** Learn the MS-Office 2007 including Ms-Word, Ms-PowerPoint, Ms-Excel and their utility in writing document, creating spreadsheet, preparation PowerPoint presentation

**CO3:** Learn working of computer system & its parts

**CO4:** Learn Number system and technique to represent computer system architecture, every value that you are saving and getting into/from computer memory

**BC 106 & 206 PRINCIPLES OF ECONOMICS I & II**

**After completion of this course the student will be able to:**

**CO1:** Understand theories and principles in microeconomics including demand theory, elasticity of demand and consumer equilibrium with utility and indifference curve analysis.

**CO2:** Analyse the relationship between inputs used in production and the resulting output and cost, integrate the concepts of price and output decisions of firms and industry under various market structure.

**CO3:** Understand theories and principles in macroeconomics including national income, models of employment and output determination, consumption function and investment multiplier.

**CO4:** Assess business fluctuations, expansions and recessions, long term macro-economic growth trends and concept of Inflation.

**CO5:** Apply these principles to analyze economic issues.

**CO6:** Communicate effectively using written and oral arguments about specific economic issues.

**BC 201 Punjabi**

**CO1:** ਵਿਆਕਰਨਕ ਪੱਧਰ ਉੱਤੇ ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਨੂੰ ਸ਼ੁੱਧ ਰੂਪ ਵਿੱਚ ਉਚਾਰਨ, ਲਿਖਣ ਅਤੇ ਪੜ੍ਹਨ ਦਾ ਹੁਨਰ

**CO2:** ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਦੇ ਸ਼ਬਦ ਨਿਰਮਾਣ ਪ੍ਰਬੰਧ ਦਾ ਗਿਆਨ

**CO3:** ਵੱਖ ਵੱਖ ਉਪਭਾਸ਼ਾਵਾਂ ਦੀ ਵੱਖਰਤਾ ਰਾਹੀਂ ਪੰਜਾਬ ਦੀ ਭਾਸ਼ਾਈ ਭਿੰਨਤਾ ਤੇ ਵਿਸ਼ਾਲਤਾ ਦਾ ਗਿਆਨ

**CO4:** ਵਿਭਿੰਨ ਸਮਾਜਿਕ, ਰਾਜਨੀਤਕ, ਧਾਰਮਿਕ ਮੁੱਦਿਆਂ ਸਬੰਧੀ ਵਿਚਾਰਾਂ ਦੇ ਨਿਰਮਾਣ ਦੀ ਸਮਰੱਥਾ ਵਿਚ ਵਾਧਾ

**CO5:** ਮੁਕਾਬਲੇ ਦੀਆਂ ਪ੍ਰੀਖਿਆਵਾਂ ਵਿਚ ਸਹਾਇਕ

**CO6:** ਸਮਾਜਿਕ ਰਿਸ਼ਤਿਆਂ ਵਿਚ ਭਾਵਾਂ ਦੀ ਸਰਲ ਪੇਸ਼ਕਾਰੀ ਨਿਜੀ ਚਿੱਠੀ-ਪੱਤਰ ਰਾਹੀਂ ਕਰਨ ਦੀ ਯੋਗਤਾ

**CO7:** ਵਪਾਰਕ ਪੱਤਰ ਵਿਹਾਰ ਰਾਹੀਂ ਵਪਾਰਕ ਪੱਧਰ 'ਤੇ ਸੰਚਾਰ ਸਮਰੱਥਾ ਦਾ ਵਿਕਾਸ

**CO8:** ਭਾਸ਼ਾ ਦੇ ਵਿਭਿੰਨ ਰੂਪਾਂ ਨੂੰ ਸਮਝ ਕੇ ਸਮਾਜ ਵਿੱਚ ਪ੍ਰਭਾਵਸ਼ਾਲੀ ਰੂਪ ਵਿੱਚ ਵਿਚਰਨ ਦੀ ਯੋਗਤਾ

**CO9:** ਭਾਸ਼ਾ ਦੀ ਸਮਰੱਥਾ ਪਛਾਣ ਕੇ ਅੰਦਰਲੀ ਯੋਗਤਾ ਦਾ ਸਹੀ ਪ੍ਰਯੋਗ ਕਰਨਾ

**CO10:** ਸਾਹਿਤਕ ਰਚਨਾਵਾਂ ਦੇ ਮਾਧਿਅਮ ਨਾਲ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਸਾਹਿਤਕ ਰੁਚੀਆਂ ਦਾ ਵਿਕਾਸ ਹੋਵੇਗਾ

**BC 205 Business Mathematics**

**CO1:** To analyse and demonstrate mathematical skills which is required in mathematical intensive areas in economics and business.

**Programme & Course Outcomes of B. Com (Session 2020-21)**

**CO2:** Learn about mathematical applications in commerce, finance, economics etc.

**CO3:** Apply the knowledge in mathematic in solving business problems.

**CO4:** Use simple and compound interest to do business calculations such as value of money, present value and future value and will be able to differentiate which math method should be used for different problems.

**CO5:** Use differential calculus to solve problems of finding maximum profits and minimum cost

M. M. Modi College

## Course Outcomes (COs)

### B. Com - II

#### Semester-3rd

Code	Course
BC 301	Punjabi
BC 302	Communication Skills
BC 303	Principles of Business Management
BC 304	Corporate Accounting - I
BC 305	Income Tax - I
BC 306	Business Statistics

#### Semester-4<sup>th</sup>

Code	Course
BC 401	Punjabi
BC 402	Communication Skills
BC 403	Company Law
BC 404	Corporate Accounting - I
BC 405	Income Tax - I
BC 406	Operation Research

#### BC 301 Punjabi

**CO1:** ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਗੌਰਵਮਈ ਇਤਿਹਾਸ ਦਾ ਗਿਆਨ ਹੋਵੇਗਾ

**CO2:** ਸਾਹਿਤਕ ਰੂਪਾਕਾਰ ਨਾਵਲ ਰਾਹੀਂ ਜ਼ਿੰਦਗੀ ਦੀ ਵਿਸ਼ਾਲਤਾ ਨੂੰ ਸਮਝਣ ਦੀ ਯੋਗਤਾ ਦਾ ਵਿਕਾਸ

**CO3:** ਵਾਕ ਬਣਤਰ ਦੇ ਗਿਆਨ ਰਾਹੀਂ ਵਿਦਿਆਰਥੀ ਆਪਣੇ ਭਾਵਾਂ ਦਾ ਸੰਚਾਰ ਸੁਚੱਜੇ ਢੰਗ ਨਾਲ ਕਰ ਸਕਣਗੇ

**CO4:** ਵਪਾਰਕ ਅਦਾਰਿਆਂ ਵਿਚ ਦਫ਼ਤਰੀ ਕੰਮਕਾਜ ਵਿਚ ਵਰਤੀ ਜਾਂਦੀ ਰਾਜ ਭਾਸ਼ਾ ਪੰਜਾਬੀ ਦੀ ਤਕਨੀਕੀ ਜਾਣਕਾਰੀ ਰਾਹੀਂ ਰੁਜ਼ਗਾਰ ਸੰਭਾਵਨਾਵਾਂ ਵਿੱਚ ਵਾਧਾ

**CO5:** ਸਾਹਿਤਕ ਰੂਪਾਂ ਦੀ ਸਿਧਾਂਤਕ ਸਮਝ ਦੇ ਨਾਲ ਉਹ ਵੱਖ ਵੱਖ ਸਾਹਿਤ ਰੂਪਾਂ ਵਿਚ ਸਾਹਿਤ ਰਚਣ ਦੇ ਯੋਗ ਹੋਣਗੇ

**CO6:** ਸਾਹਿਤਕਾਰ ਦੇ ਜੀਵਨ ਸਫ਼ਰ ਦਾ ਗਿਆਨ ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਰਚਨਾਕਾਰ ਦੇ ਸਾਹਿਤਕ ਵਿਸ਼ਲੇਸ਼ਣ ਨੂੰ ਸਮਝਣ ਵਿੱਚ ਸਹਾਈ ਹੋਵੇਗਾ

#### BC 302 & 402 Communication Skills

**CO1:** develop overall linguistic competence and communication skills.

**CO2:** understand and be aware of cultural diversities and problems of the world.

**CO3:** make abstracts and summaries of business proposals.

**CO4:** communicate in an ethical manner.

**CO5:** demonstrate effective verbal and non-verbal skills through presentations.

**CO6:** Participate in brainstorming sessions in a business organisation.

**CO7:** gain proficiency in soft skills required for national and global placements.

#### BC 303 PRINCIPLES OF BUSINESS MANAGEMENT

**After completion of this course the student will be able to:**

**CO1:** define the meaning, scope, significance, functions and process of management.

**CO2:** list the characteristics, process and types of plans and understand the difference between delegation and decentralisation of authority and types of organisation structure.

**CO3:** have an insight of the process of recruitment, selection and various types of training provided to the employee.

**CO4:** learn various theories of motivation and leadership and types of leadership styles along with importance of communication and Co-ordination.

### **BC 304 & 404 CORPORATE ACCOUNTING-I & II**

**After completion of this course the student will be able to:**

**CO1:** Acquire knowledge of corporate accounts, accounting standards and to describe various practices and procedures related to Company Act, 2013.

**CO2:** Understand the basic structure and redemption of share capital and debentures, ability to grasp knowledge of right issue and bonus share.

**CO3:** Develop ability to understand underwriting of shares, preparation of income statement, position statement and consolidate balance sheet for holding company.

**CO4:** Learn Accounting Standard-14 that helps them to know the process of Amalgamation and Internal reconstruction, interpretation and preparation of liquidation final accounts.

**CO5:** Enlarge capability to understand the concept and preparation of accounts related to banking and insurance company, calculation of profit prior to incorporation.

### **BC 305 & 405 INCOME TAX LAW-I & II**

**After completing this course the students will be able to:**

**CO1:** Define the procedure of direct tax assessment.

**CO2:** identify the five heads in which income can be categorised

**CO3:** understand clubbing provisions, aggregation of income after set-off and carry forward of losses.

**CO4:** compute total income and define tax complications and structure.

**CO5:** learn about appeal & revision, tax penalties, offences and prosecutions.

### **BC 306 BUSINESS STATISTICS**

**After completion of this course the student will be able to:**

**CO1:** understand basic concepts of Statistics such as collection of data, tabular and graphical representation of data.

**CO2:** calculate Measures of Central Tendency, Dispersion, Correlation and Regression analysis.

**CO3:** analyze time series and its trend including seasonal indices.

**CO4:** solve the problems relating to Index number.

**CO5:** understand the concept relating to forecasting, and they would be able to forecast the demand and sales of companies or industries.



**BC 401 Punjabi**

- CO1:** ਕਵਿਤਾ ਨੂੰ ਪੜ੍ਹਦਿਆਂ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਸਾਹਿਤਕ ਰੁਚੀ ਦਾ ਵਿਕਾਸ ਹੋਵੇਗਾ
- CO2:** ਕਵਿਤਾ ਵਿਦਿਆਰਥੀਆਂ ਦੀ ਕਲਪਨਾ ਸ਼ਕਤੀ ਦਾ ਵਿਕਾਸ ਕਰੇਗੀ
- CO3:** ਕਵਿਤਾ ਦੁਆਰਾ ਵਿਦਿਆਰਥੀਆਂ ਸ਼ਬਦ ਦੀ ਸਮਰੱਥਾ ਅਤੇ ਪਰਤਾਂ ਬਾਰੇ ਸਹੀ ਅਰਥਾਂ ਵਿਚ ਜਾਣਨਗੇ।
- CO4:** ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਸਾਹਿਤਕ ਲਹਿਰਾਂ ਦਾ ਗਿਆਨ ਉਹਨਾਂ ਦੀ ਸਾਹਿਤਕ ਸਿਰਜਣਾ ਦੇ ਹੁਨਰ ਨੂੰ ਨਿਖਾਰੇਗਾ
- CO5:** ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਦਾ ਪਿਛੋਕੜ ਦਾ ਗਿਆਨ ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਮਾਂ ਬੋਲੀ ਪੰਜਾਬੀ ਦੇ ਮਾਣਯੋਗ ਮੁੱਲਾਂ ਨਾਲ ਜੋੜੇਗਾ
- CO6:** ਗੁਰਮੁਖੀ ਲਿੱਪੀ ਦੀ ਵਿਕਾਸ ਪ੍ਰਕਿਰਿਆ ਬਾਰੇ ਪੜ੍ਹਦੇ ਹੋਏ ਵਿਦਿਆਰਥੀ ਭਾਸ਼ਾ ਅਤੇ ਲਿੱਪੀ ਦੇ ਆਪਸੀ ਸਬੰਧਾਂ ਨੂੰ ਸਮਝਣਗੇ
- CO7:** ਲਿੱਪੀ ਨੂੰ ਸਮਝਣ ਤੋਂ ਬਾਅਦ ਭਾਸ਼ਾ ਦੀ ਸਮਰਥਾ ਪਛਾਨਣ ਦੇ ਯੋਗ ਹੋਣਗੇ
- CO8:** ਸਮਾਜਿਕ ਰਾਜਸੀ ਅਕਾਦਮਿਕ ਹਾਲਤਾਂ ਪ੍ਰਤੀ ਆਪਣੀ ਸੰਵੇਦਨਾ ਤੇ ਸਮਝ ਵਿਅਕਤ ਕਰਨ ਦੇ ਕਾਬਿਲ ਹੋਣਗੇ

**BC 403 COMPANY LAW**

**After completion of this course the student will be able to:**

- CO1:** Understand the background of new companies Act, 2013 and kinds of companies.
- CO2:** Acknowledge and explicate the three important documents for incorporation and commencement of Business of Company: Memorandum of Association, Articles of Association and Prospectus.
- CO3:** Specify various types of shares and share capital and elucidate the alteration of MOA, AOA and consequences of misrepresentation in prospectus.
- CO4:** Recognize the powers and duties of directors and know various forms of winding up of company.

**BC 406 OPERATIONS RESEARCH**

**After completing this course, the students will be able to:**

- CO1:** Understand concepts, scope and techniques of operations research for business decision making.
- CO2:** Appropriately formulate linear programming models and application of OR techniques to solve these Linear programming problems.
- CO3:** Propose the strategy using decision making method under uncertainty and game theory.
- CO4:** Understand and interpret variety of problems such as assignment, transportation and travelling salesman, etc.
- CO5:** Solve multilevel decision problems and simulate different real-life probabilistic situations using Monte Carlo simulation techniques.

## Course Outcomes (COs)

### B. Com - III Semester- 5th

Code	Course
BC 501	Punjabi
BC 502	Management Accounting-I
BC 503	Cost Accounting-I
BC 504	Indirect Taxes
BC 505	Auditing
BC 506	Corporate Finance

### Semester- 6<sup>th</sup>

Code	Course
BC 601	Punjabi
BC 602	Management Accounting-II
BC 603	Cost Accounting-II
BC 604	Business Environment
BC 605	Entrepreneurship and Governance
BC 606	Financial Planning

#### BC 501 Punjabi

**CO1:** ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਸਾਹਿਤ ਦੇ ਪ੍ਰਯੋਜਨ ਅਤੇ ਤੱਤਾਂ ਦੀ ਜਾਣਕਾਰੀ ਸਿਰਜਣਾਤਮਕ ਰੁਚੀਆਂ ਦਾ ਵਿਕਾਸ ਕਰੇਗੀ

**CO2:** ਸਾਹਿਤਕ ਰੂਪਾਕਾਰ ਨਾਵਲ ਰਾਹੀਂ ਜ਼ਿੰਦਗੀ ਦੀ ਵਿਸ਼ਾਲਤਾ ਅਤੇ ਮਨੁੱਖੀ ਅਸਤਿਤਵ ਦੇ ਸਮਕਾਲੀ ਅਤੇ ਚਿਰਕਾਲੀ ਸੰਕਟਾਂ ਨੂੰ ਸਮਝਣ ਦੀ ਯੋਗਤਾ ਦਾ ਵਿਕਾਸ

**CO3:** ਨਾਵਲ ਰੂਪਾਕਾਰ ਰਾਹੀਂ ਜੀਵਨ ਸਰੋਕਾਰਾਂ ਦੀ ਪੇਸ਼ਕਾਰੀ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਮਾਨਵੀ ਸੰਵੇਦਨਾ ਨੂੰ ਜਗਾਏਗੀ

**CO4:** ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਦੇ ਸਿਧਾਂਤਕ ਸੰਕਲਪਾਂ ਦੀ ਜਾਣਕਾਰੀ ਵਾਹਰਕ ਭਾਸ਼ਾ ਦੇ ਸੰਗਠਨ ਨੂੰ ਸਮਝਣ ਵਿਚ ਸਹਾਈ ਹੋਵੇਗਾ

**CO5:** ਵਿਭਿੰਨ ਸਮਾਜਿਕ ਸਭਿਆਚਾਰਕ ਤੇ ਵਾਤਾਵਰਨਕ ਵਿਸ਼ਿਆਂ ਦਾ ਗਿਆਨ ਮੁਕਾਬਲੇ ਦੀਆਂ ਪ੍ਰੀਖਿਆਵਾਂ ਵਿਚ ਸਹਾਇਕ

#### BC 502 & 602 MANAGEMENT ACCOUNTING-I & II

**After completing this course, the students will be able to:**

**CO1:** Apply management accounting and its objectives in facilitating decision making.

**CO2:** Give proper idea on financial statement analysis from practical point of view.

**CO3:** Prepare Cash Flow and Funds Flow statements this helps them in planning for intermediate and long-term finances.

**CO4:** Calculate various accounting ratios and analyse and interpret the liquidity, solvency, turnover and profitability by these ratios.

**CO5:** Develop the know-how and concept of marginal costing with practical problems and applications of Marginal costing.

## ***Programme & Course Outcomes of B. Com (Session 2020-21)***

**CO6:** Acquaint the meaning and types of Budgets and the concept of budgetary control.

### **BC 503 & 603 COST ACCOUNTING-I & II**

**After completion of this course the student will be able to:**

**CO1:** acquire in depth indulgent of cost accounting principles for identification, analysis and interpretation of cost components and ascertainment using various costing methods and procedures.

**CO2:** understand the basic structure of cost accounting and cost related concepts, preparation of cost sheet along with elements of cost, analyse and evaluate information related to material, labour and overhead costs.

**CO3:** develop ability to understand and calculate the cost through FIFO, LIFO and Average Method, cost determination through apportionment and absorption of overheads, over valuation and under valuation of overheads.

**CO4:** learn reconciliation of cost and financial account that help them to find out any discrepancies and error arising from cost accounts and to understand the basic fundamentals of unit costing, identification of difference between job and contract costing.

**CO5:** enlarge capability to comprehend and calculate equivalent production, structure of process costing; identify the disparity between traditional costing and activity base costing.

### **BC 504 INDIRECT TAXES**

**After completion of this course the student will be able to:**

**CO1:** Understand the comprehensive structure of GST along with basic principles underlying the indirect system of taxation in India.

**CO2:** Determine taxable event, taxable person, time, place and value of supply for implementation of SGST, CGST and IGST.

**CO3:** Get a better understanding of the registration process for claiming input tax credit and requirement of filing various forms and documents like tax invoice, debit note, credit note and bill of supply etc.

**CO4:** Describe the powers and functions of GST Council and its role in the administration of GST.

**CO5:** Compare the previous tax system and the present GST regime to critically examine the strengths and weaknesses of both systems.

**CO6:** Familiarize with types of custom duty, the modes of valuation, exemptions and procedures applicable for exports and imports under indian customs act.

### **BC 505 AUDITING**

**After completion of this course the student will be able to:**

## **Programme & Course Outcomes of B. Com (Session 2020-21)**

**CO1:** Know the basic principles governing an Audit and importance of an error-free financial statement.

**CO2:** Get deeper insight in the role of Institute of Chartered Accountants of India for issuing auditing standards to conduct audit and other assurance engagements.

**CO3:** Understand auditors' qualifications, disqualification, rights, duties and liabilities and acquire knowledge of audit evidence and documentation.

**CO4:** Describe the procedure of vouching of cash and trading transactions, assets and liabilities in financial statements along with understanding of inherent risk involved in assessing and evaluating the financial statements.

**CO5:** Discuss the process of formulating the audit report and communicating the same to the client and the recent changes rising in the field of Auditing with special reference to Tax Audit and management Audit.

### **BC 506 CORPORATE FINANCE**

**After completing this course the students will be able to:**

**CO1:** Study the different techniques and methods while calculating time value of money and the applicability of the concept of corporate finance to understand the managerial Decisions and Corporate Capital Structure

**CO2:** Understand the objectives and process of investment decisions, its evaluation criteria using different techniques and models.

**CO3:** Enlighten alternative sources of finance and investment opportunities and their suitability in particular conditions

**CO4:** Measure the criteria of proportionate investment in different securities under the capital structure decision.

**CO5:** Apply different dividend theories while taking decisions concerning dividend pay-out ratio.

**CO6:** Analyse different issues which evaluate the requirements of working capital for the company's efficient performance.

### **BC 601 Punjabi**

**CO1:** ਅੰਗਰੇਜ਼ੀ ਤੋਂ ਪੰਜਾਬੀ ਅਨੁਵਾਦ ਕਰਦੇ ਹੋਏ ਭਾਸ਼ਾਈ ਸਾਂਝਾਂ ਅਤੇ ਵਖਰੇਵਿਆਂ ਬਾਰੇ ਜਾਣਨ ਦੇ ਸਮਰੱਥ ਹੋਣਗੇ

**CO2:** ਸਿਵਲ ਪ੍ਰੀਖਿਆਵਾਂ ਵਿਚ ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਦਾ ਅਧਿਐਨ ਉਹਨਾਂ ਨੂੰ ਮਜ਼ਬੂਤ ਆਧਾਰ ਪ੍ਰਦਾਨ ਕਰੇਗਾ

**CO3:** ਵਿਦਿਆਰਥੀ ਤਕਨੀਕ ਦੇ ਦੌਰ ਵਿਚ ਹੁੰਦੇ ਹੋਏ ਲੋਕਧਾਰਾਈ ਰੂਪਾਂਤਰਣ ਦੇ ਬੋਧ ਬਾਰੇ ਗਿਆਨ ਹਾਸਿਲ ਕਰਨਗੇ

**CO4:** ਵਿਦਿਆਰਥੀਆਂ ਵਿਚ ਅਨੁਵਾਦ ਰਾਹੀਂ ਬਹੁ-ਭਾਸ਼ਾਈ ਯੋਗਤਾ ਦਾ ਨਿਰਮਾਣ

**CO5:** ਵਿਦਿਆਰਥੀ ਪੰਜਾਬ ਦੀ ਲੋਕਧਾਰਾ/ਸਭਿਆਚਾਰ ਬਾਰੇ ਪ੍ਰਪਤ ਗਿਆਨ ਰਾਹੀਂ ਆਪਣੀਆਂ ਪਰੰਪਰਾਵਾਂ ਦਾ ਸਮਕਾਲ ਨਾਲ ਵਰ ਮੇਚ ਕੇ ਮੁਲਾਂਕਣ ਕਰਨ ਦੇ ਸਮਰੱਥ ਹੋਣਗੇ

**CO6:** ਵਿਦਿਆਰਥੀ ਮੀਡੀਆ ਤੇ ਤਕਨੀਕ ਰਾਹੀਂ ਲੋਕਧਾਰਾਈ ਅੰਸ਼ਾਂ ਦੀ ਕੀਤੀ ਜਾ ਰਹੀ ਪੇਸ਼ਕਾਰੀ ਸਬੰਧੀ ਪੱਖ ਤੇਵਿੱਖ ਵਿਚ ਆਪਣੇ ਵਿਚਾਰ ਬਣਾਉਣ ਦੇ ਸਮਰੱਥ ਹੋਣਗੇ

## **Programme & Course Outcomes of B. Com (Session 2020-21)**

**CO7:** ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਦੇ ਵਿਆਕਰਨਕ ਸੰਗਠਨ ਵਿਚ ਕਾਰਜਸ਼ੀਲ ਤਕਨੀਕੀ ਪੱਖਾਂ ਦੀ ਜਾਣਕਾਰੀ ਉਹਨਾਂ ਨੂੰ ਮਿਆਰੀ ਭਾਸ਼ਾ ਸਿਰਜਣ ਦੇ ਸਮਰੱਥ ਬਣਾਏਗੀ

### **BC 604 BUSINESS ENVIRONMENT**

**After completion of this course the student will be able to:**

**CO1:** Understand relationship between environment and business, significance and changing dimensions of business environment.

**CO2:** Analyse changing trends in micro and macro variables in India including the conceptual framework of BOP, employment, income, money supply, price level, saving and investment trends in the economy.

**CO3:** Grasp the importance of planning undertaken by the government of India and familiarize with Economic System & its types, growth and performance of public and private sector in India.

**CO4:** Understand importance of Fiscal, Monetary and New economic policy and their impact on Indian economy.

**CO5:** Interpret the current trends in India's foreign trade and the functioning of international economic groupings.

### **BC 605 ENTREPRENUERSHIP AND GOVERNANACE**

**After completing this course, the students will be able to:**

**CO1:** Understand the needs and beginning of entrepreneurial class and communicate the applicability of different entrepreneurial theories.

**CO2:** Evaluate the different factors who affect the growth of entrepreneurs and developments of women entrepreneurship.

**CO3:** Analyse the role of EDP's and different financial or non-financial authorities for sustainability and encouraging entrepreneurship.

**CO4:** Understand the role of business ethics for sound business,

**CO5:** Apply different theories and principles of business ethics in a business organisation.

**CO6:** Understand the conceptual framework of corporate governance by following the recommendations of clause 49 and Kumar Mangalam Birla committee.

**CO7:** Understand the concept of 'corporate social responsibility (CSR)' and its different aspects related with business ethics & corporate governance.

### **BC 606 FINANCIAL PLANNING**

**After completion of this course the student will be able to:**

**CO1:** Understand and demonstrate the basics of financial planning like nature, advantages, process and legal aspects involved in developing financial plan.

**CO2:** Discuss various investment options available in capital and money market and will have clear understanding of objectives, rewards and constraints while investing funds.

**CO3:** Familiarize with the concept of risk, return, time value of money, portfolio and diversification needed to evaluate the performance of financial planning.

***Programme & Course Outcomes of B. Com (Session 2020-21)***

**CO4:** Synthesize information to develop a successful financial plan and evaluate tax saving instruments.

**CO5:** Analyse the need of life and health insurance and the role of investor's grievances and redressal system in India.

M. M. Modi College