

## **PROGRAM:-B.Com**

### **Program Specific Outcome (PSO)**

**PSO1:** Students will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals. Students will be able to demonstrate knowledge in setting up a computerized set of accounting books

**PSO2:** Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.

**PSO3:** Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.

**PSO4:** Students will learn relevant managerial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.

**PSO5:** Learners will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.

**PSO6:** Learners will be able to recognise features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.

**PSO7:** Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.

**PSO8:** Learners will acquire the skills like effective communication, decision making, problem solving in day to day business affairs

**PSO9:** Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.

**PSO10:** Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.

**PSO11:** Learners will be able to do higher education and advance research in the field of commerce and finance.

**PSO12:** Learners analytical skills would be enhanced because of in depth understanding of the market, demand, supply etc.

**PSO13:** Learners would understand various facets of Indian constitutional law which would help in their future.

## **COURSE OUTCOME**

### **SEMESTER -I**

#### **Course:-ਪੰਜਾਬੀ ਲਾਜਮੀ (BC- 101)**

CO1- ਕਿਤਾਬ ਪੜਨ ਨਾਲ ਵਿਦਿਆਰਥੀ ਸਮਾਜਿਕ ਕੁਰੀਤੀਆਂ ਦਾ ਵਿਰੁਧ ਕਰਨਾ ਸਿੱਖਣਗੇ।

CO2- ਕਿਤਾਬ ਪੜਨ ਨਾਲ ਵਿਦਿਆਰਥੀ ਪੇਂਡੂ ਸੱਭਿਆਚਾਰ ਬਾਰੇ ਸਿੱਖਣਗੇ।

CO3- ਕਿਤਾਬ ਪੜਨ ਨਾਲ ਵਿਦਿਆਰਥੀ ਮਾਨਵੀ ਸਰੋਕਾਰਾਂ ਬਾਰੇ ਸਿੱਖਣਗੇ।

CO4- ਨਿਬੰਧ ਪੜਨ ਨਾਲ ਵਿਦਿਆਰਥੀ ਵਾਤਾਵਰਣ ਤੇ ਸੱਭਿਆਚਾਰ ਵਿਆਖਿਆ ਕਰ ਸਕਣਗੇ।

CO5- ਵਿਆਕਰਣ ਪੜਨ ਨਾਲ ਸਹੀ ਤਰੀਕੇ ਨਾਲ ਲਿਖਣ ਬਾਰੇ ਸਿੱਖਣਗੇ।

CO6-ਸ਼ਬਦਾਂ ਦਾ ਸਹੀ ਉਚਾਰਨ ਕਰਨਾ ਸਿੱਖਣਗੇ।

CO7-ਵਿਆਕਰਨ ਪੜਨ ਨਾਲ ਸ਼ਬਦ ਸ਼੍ਰੇਣੀਆਂ ਬਾਰੇ ਸਿੱਖਣਗੇ।

CO8- ਵਿਆਕਰਨ ਪੜਨ ਨਾਲ ਉਚਾਰਨ ਅੰਗਾਂ ਬਾਰੇ ਸਿੱਖਣਗੇ।

**Course:-ਮੁਢਲਾ ਪੰਜਾਬੀ ਗਿਆਨ (BC-10-A)**

- CO1- ਇਸ ਨਾਲ ਵਿਦਿਆਰਥੀ ਪੰਜਾਬੀ ਵਰਣਮਾਲਾ ਬਾਰੇ ਸਿੱਖਣਗੇ।
- CO2- ਇਸ ਨਾਲ ਵਿਦਿਆਰਥੀ ਪੰਜਾਬੀ ਦੇ ਅੱਖਰਾਂ ਬਾਰੇ ਸਹੀ ਜਾਣਕਾਰੀ ਸਿੱਖਣਗੇ।
- CO3-ਇਸ ਨਾਲ ਵਿਦਿਆਰਥੀ ਨਵੀਂ ਬੋਲੀ ਸਿੱਖਣਗੇ।
- CO4- ਇਸ ਨਾਲ ਵਿਦਿਆਰਥੀ ਪੰਜਾਬੀ ਦੇ ਸ਼ਬਦ ਸਹੀ ਤਰੀਕੇ ਨਾਲ ਲਿਖਣ ਬਾਰੇ ਸਿੱਖਣਗੇ।
- CO5- ਇਸ ਨਾਲ ਵਿਦਿਆਰਥੀ ਪੰਜਾਬੀ ਦੀਆਂ ਮਾਤਰਾਵਾਂ ਬਾਰੇ ਸਿੱਖਣਗੇ।
- CO6- ਇਸ ਨਾਲ ਵਿਦਿਆਰਥੀ ਪੰਜਾਬੀ ਧੁਨੀਆਂ ਦੀਆਂ ਸਹੀ ਅਵਾਜ਼ਾਂ ਬਾਰੇ ਸਿੱਖਣਗੇ।
- CO7- ਇਸ ਨਾਲ ਰੰਗਾਂ ਦੇ ਨਾਮ ਲਿਖਣੇ ਸਿੱਖਣਗੇ।
- CO8- ਇਸ ਨਾਲ ਫਲਾਂ,ਸਬਜ਼ੀਆਂ ਤੇ ਜਾਨਵਰਾਂ ਦੇ ਨਾਮ ਲਿਖਣੇ ਸਿੱਖਣਗੇ।
- CO9- ਇਸ ਨਾਲ ਹਫਤੇ ਦੇ ਦਿਨ, ਮਹੀਨਿਆਂ ਦੇ ਨਾਮ ਅਤੇ ਗਿਣਤੀ ਸਿੱਖਣਗੇ।

**Course:-English (Communication Skills) (BC 102)**

Students will be able to:

- CO1- Identify and comprehend the plot of the story
- CO2- Outline the Format of Business Letters
- CO3- Identify various types of advertisements
- CO4- Frame effective resumes
- CO5- Express their enhancement in Vocabulary
- CO6-Understand the various idioms and phrases
- CO7-Discuss the difference between synonyms and antonyms
- CO8-Explain various abbreviations and acronyms relating to commerce

**Course:-Financial Accounting -I (BC-103)**

Students will be able to:

- CO1-Define and understand the concept of Financial Accounting.
- CO2- Describe the double entry system in accounting.
- CO3- Prepare the journal entries of Financial accounting.
- CO4- Identify the subsidiary books including cash book.
- CO5- Prepare the ledger.
- CO6- Prepare the Trial balance.
- CO7- Prepare the Final Accounts of Sole Traders and Partnership Firms.
- CO8-Illustrate the Bank Reconciliation Statement.
- CO9-Explain the Distinction between Capital and Revenue items
- CO10-Explain the Depreciation Methods.
- CO11- Illustrate the Accounts relating to Partnership.

**Course:-Business Laws - I (BC-104)**

Students will be able to:

CO1-Define Law of contract (1872) and Outline various provisions and elements related the Act.

CO2- Describe various provisions related to Sales of goods Act.

CO3- Discuss sales by auction and Hire purchase agreement.

CO4- Explain Partnership Act (1932) its Nature and characteristics & various provisions related to Partnership Act

CO5-Discuss the Limited Liability Partnership Act (2008)

**Course:-Computer applications in Business (BC-105)**

Students will be able to:

CO1-Define the computer, it's functions and Classification

CO2-Define hardware and software.

CO3-Explain Input and Output devices.

CO4-Explain all types of computer memory.

CO5-Explain all number system's conversion and operations.

CO6-Illustrate the control panel functions.

CO7-Define Operating system and its features.

CO8-Explain MS-WORD and its features.

CO9-Create business presentation using Power Point features.

CO10-Illustrate Microsoft Excel using its features and functions

CO11-Describe DBMS in accounting, business and inventory along with its features and models.

**Course:-Principles of Economics- I (BC-106)**

Students will be able to:

CO1- Describe economics and its importance

CO2-Define and understand concepts of Utility Analysis

CO3- Discuss indifference curve Approach.

CO4- Describe the concept of law of demand.

CO5-Explain the concept of elasticity of demand.

CO6- Discuss the concept of production function.

CO7-Explain the concept of break even and profit forecasting

CO8-Express the concept of cost

CO9- Express the concept of revenue.

CO10- Define the techniques of isoquant.

CO11- Identify the price determination under different markets.

## **SEMESTER-II**

### **Course:-ਪੰਜਾਬੀ ਲਾਜਮੀ (BC -201)**

CO1- ਕਿਤਾਬ ਪੜਨ ਨਾਲ ਵਿਦਿਆਰਥੀ ਵਿਗਿਆਨ ਤੇ ਸੱਭਿਆਚਾਰ ਦੇ ਆਪਸੀ ਸੰਬੰਧ ਬਾਰੇ ਸਿੱਖਣਗੇ।

CO2- ਕਿਤਾਬ ਪੜਨ ਨਾਲ ਵਿਦਿਆਰਥੀ ਗੁਰੂਆਂ ਦੇ ਇਤਿਹਾਸ ਬਾਰੇ ਸਿੱਖਣਗੇ।

CO3- ਕਿਤਾਬ ਪੜਨ ਨਾਲ ਵਿਦਿਆਰਥੀ ਪੁਰਾਣੀਆਂ ਪੇਂਡੂ ਖੇਡਾਂ ਬਾਰੇ ਸਿੱਖਣਗੇ।

CO4- ਕਿਤਾਬ ਪੜਨ ਨਾਲ ਵਿਦਿਆਰਥੀ ਪੰਜਾਬੀ ਗਾਇਕੀ ਦੇ ਪਿਛੋਕੜ ਬਾਰੇ ਜਾਣਕਾਰੀ ਦੇ ਸਕਣਗੇ।

CO5-ਵਿਆਕਰਨ ਪੜਨ ਨਾਲ ਵਿਦਿਆਰਥੀ ਚਿੱਠੀ ਪੱਤਰ ਲਿਖਣ ਬਾਰੇ ਸਿੱਖਣਗੇ।

CO6-ਵਿਆਕਰਨ ਪੜਨ ਨਾਲ ਵਿਦਿਆਰਥੀ ਸ਼ਬਦਾਂ ਦੀ ਬਣਤਰ ਅਤੇ ਰਚਨਾਂ ਬਾਰੇ ਸਿੱਖਣਗੇ।

CO7-ਵਿਆਕਰਨ ਪੜਨ ਨਾਲ ਵਿਦਿਆਰਥੀ ਭਾਸ਼ਾਈ ਇਲਾਕਿਆਂ ਬਾਰੇ ਜਾਣਕਾਰੀ ਦੇ ਸਕਣਗੇ।

CO8-ਵਿਆਕਰਨ ਪੜਨ ਨਾਲ ਮਾਝਾ,ਮਾਲਵਾ,ਦੁਆਬਾ ਤੇ ਪੁਆਧਾ ਦੇ ਲੋਕਾਂ ਦੀ ਬੋਲੀ ਬਾਰੇ ਦੱਸ ਸਕਣਗੇ।

### **Course:-ਮੁਢਲਾ ਪੰਜਾਬੀ ਗਿਆਨ (BC-201-A)**

CO1-ਇਸ ਨਾਲ ਵਿਦਿਆਰਥੀ ਸ਼ਬਦ ਜੋੜਾਂ ਸੰਬੰਧੀ ਲਿਖਣਾ ਸਿੱਖਣਗੇ।

CO2-ਇਸ ਨਾਲ ਵਿਦਿਆਰਥੀ ਪੰਜਾਬੀ ਦੇ ਵਾਕ ਬਣਾਉਣੇ ਸਿੱਖਣਗੇ।

CO3-ਇਸ ਨਾਲ ਨਾਂਵ,ਪੜਨਾਂਵ,ਕਿਰਿਆ,ਵਿਸ਼ੇਸ਼ਣ ਤੇ ਕਿਰਿਆ ਵਿਸ਼ੇਸ਼ਣ ਦੀਆਂ ਉਦਾਹਰਣਾਂ ਦੇ ਸਕਣਗੇ।।

CO4-ਇਸ ਨਾਲ ਸਮਾਸੀ ਸ਼ਬਦਾਂ ਬਾਰੇ ਸਿੱਖਣਗੇ।

CO5-ਇਸ ਨਾਲ ਵਿਦਿਆਰਥੀ ਦਹੁਰੁਕਤੀ ਸ਼ਬਦਾਂ ਬਾਰੇ ਸਿੱਖਣਗੇ।

CO6-ਇਸ ਨਾਲ ਅਗੇਤਰ ਤੇ ਪਿਛੇਤਰ ਦੀ ਵਰਤੋਂ ਨਾਲ ਸ਼ਬਦ ਬਣਾਉਣੇ ਸਿੱਖਣਗੇ।

CO7-ਇਸ ਨਾਲ ਵਿਦਿਆਰਥੀ ਵਿਸ਼ਰਾਮ ਚਿੰਨ ਲਾਉਣ ਬਾਰੇ ਸਿੱਖਣਗੇ।

CO8-ਇਸ ਨਾਲ ਵਿਦਿਆਰਥੀ ਵਾਕਾਂ ਵਿੱਚ ਮੇਲ ਤੇ ਅਧਿਕਾਰ ਬਾਰੇ ਸਿੱਖਣਗੇ।

### **Course:-English (Communication Skills) (BC-202)**

Students will be able to:

CO1-Explain the various elements of poetry, such as diction, tone, form, genre, imagery, figures of speech, symbolism, theme, etc.

CO2- Discuss business reports

CO3-Outline various business skills like leadership, time management, risk management etc.

CO4-Describe present, past, and future tenses with appropriate time markers

CO5-Describe the uses of relative clauses and connectives

CO6-Discuss the uses of conjunctions and prepositions

CO7- Identify various mis-spelt words

CO8-Explain various pro- verbs in the language

**Course:-Financial Accounting– II (BC-203)**

Students will be able to:

- CO1-Explain the Accounting for Hire Purchase Transactions.
- CO2- Describe and construction of Consignment accounting.
- CO3-Describe the joint venture and its methods.
- CO4-Describe and Construction of Branch accounting
- CO5- Describe and prepare the Department accounting.
- CO6- Discuss E-Accounting.
- CO7- Express the difference between manual accounting and computerised accounting.
- CO8-Explain financial accounting package- Tally.

**Course:-Business Laws – II (BC-204)**

Students will be able to:

- CO1-Define Negotiable Instrument Act (1881) and provisions related to Negotiable instrument Act.
- CO2- Describe various aspects of The Consumer Protection Act (1986)
- CO3-Explain the Patent Act (1970) and Its provisions.
- CO4-Describe the Factories Act, 1948:
- CO5-Restate the Right to Information Act (2005)
- CO6- Discuss the Information Technology Act (2008)

**Course:-Business Mathematics (BC-205)**

Students will be able to:

- CO1 Explain types of functions and find its domain and range.
- CO2 Define the matrices and identify how to add, subtract and multiply two matrixes
- CO3 Explain the Determinant and identify various methods
- CO4 Explain the concept of simple and compound interest and solve some examples
- CO5 Discuss the concept and types of Annuities and identify how to find present and amount value
- CO6 Explain the problems related to loans and debenture
- CO7 Explain the concept of limit and find the limit of some function
- CO8 Explain the concept of continuity and identify the continuity of function
- CO9 Explain the concept of derivative and solve its examples
- CO10 Identify the Maximum and Minimum value of various functions

## Course:-Principles of Economics-II (BC-206)

Students will be able to:

- CO1-Describe macroeconomics and its importance.
- CO2- Illustrate the methods for calculating the national income.
- CO3- Outline the theories of Macroeconomics.
- CO4- Discuss the concept of consumption function.
- CO5- Explain the concept of Multiplier.
- CO6- Discuss the concept of Investment function.
- CO7- Explain the concept of marginal efficiency of capital
- CO8- Explain inflation and its causes, types and effects.
- CO9- Describe the concept of trade cycle.

## Course:-Drug abuse: Problems, Management and Preventions

Students will be able to:

- CO1. Discuss the Concept and overview of Drugs abuse in India
- CO2. Explain the various types of drugs available in the society and its worst effects on human beings.
- CO3. Define the sign and symptoms of drug abuse on society and nation.
- CO4. Explain in detail about the different causes of Drug abuse.
- CO5. Discuss about various consequences of the drug abuse
- CO6. Discuss about the various management activity to control the Drug abuse problem in society.
- CO7. Explain the various strategies for preventing drug abuse problem.
- CO8. Develop the role of family, society, media and de-addiction centre to overcome this problem.

## SEMESTER- III

### Course:-Punjabi (BC 301)

- CO1 ਅਜਾਦੀ ਘੁਲਾਟੀਆਂ ਦੀ ਜਾਣਕਾਰੀ
- CO2 ਗਦਰ ਲਹਿਰ ਦਾ ਇਤਿਹਾਸ
- CO3 ਦੇਸ਼ ਭਗਤੀ ਦੀ ਭਾਵਨਾ ਦਾ ਉਦੈ ਹੋਣਾ
- CO4 ਪੰਜਾਬੀ ਮੁਹਾਵਰਿਆਂ ਤੇ ਅਖਾਣਾਂ ਦਾ ਗਿਆਨ
- CO5 ਚਿੱਠੀ ਦੇ ਵਿਧੀ ਵਿਧਾਨ ਦੀ ਸਮਝ
- CO6 ਲਿਖਣ ਕੌਸ਼ਲ ਦਾ ਵਿਕਾਸ
- CO7 ਸ਼ਬਦਾਂ ਦੀ ਵਿਆਕਰਨਕ ਜਾਣਕਾਰੀ
- CO8 ਵਿਆਕਰਨਕ ਇਕਾਈਆਂ ਦਾ ਗਿਆਨ
- CO9 ਸ਼ਬਦ ਬਣਤਰ ਤੇ ਰਚਨਾ ਦਾ ਗਿਆਨ

### Course:- **Elementary Punjabi (BC301-A)**

- CO1 ਰਹੱਸ ਬਾਰੇ ਜਾਣਕਾਰੀ
- CO2 ਪੰਜਾਬੀ ਸਭਿਆਚਾਰ ਦੀ ਜਾਣਕਾਰੀ
- CO3 ਪੰਜਾਬੀਅਤ ਦੀ ਪਛਾਣ
- CO4 ਜਿੰਦਗੀ ਦੀ ਸਮਝ
- CO5 ਜੁਝਾਰੂਪਣ ਦਾ ਗੁਣ
- CO6 ਭਾਸ਼ਾ ਲਿਖਣ ਕੌਸ਼ਲ ਦਾ ਵਿਕਾਸ

### Course:-**English Communication Skills (BC 302)**

- CO1 Discuss about English Writers and their famous works
- CO2 Explain Essentials of good paragraph writing.
- CO3 Discuss of the various business letters
- CO4 Develop their critical thinking skills
- CO5 Describe present, past, and future tenses with appropriate time markers
- CO6 Explain the use of words as Noun, Verb and Adjectives in sentence formation
- CO7 Explain the rules of Error corrections
- CO8 Define the use of Narrations in practical life

### Course:-**Principles of Business Management (BC303)**

- CO1 To define characteristics and Practices of business management
- CO2 To understand the principles of management
- CO3 To study the five functions of Management
- CO4 To study the processes of Controlling and effective communication
- CO5 The concept of Management of change and resistance towards it
- CO6 Describe common organizational structures and their advantages and disadvantages.
- CO7 Learn to Apply management concepts for and managing organizational change, and managing and leading people.
- CO8 Integrate various functional areas of business to guide innovation, formulate strategy, and solve complex business problems.

### Course:-**Corporate Accounting-I (BC304)**

- CO1 To understand the basics of Companies Act 2013 and companies Amendment Act 2015
- CO2 To learn the concept of company accounts
- CO3 An understanding of the accounting requirements for a corporate group and familiarity with the theory underlying the methods used to account for inter-company investments.
- CO4 To understand the concept of merger and acquisition of Business corporations.
- CO5 To know the process of dealing in share market to buy various types of securities.
- CO6 Describe the different types of relationships amongst business entities and identify these relationships for financial reporting purposes;
- CO7 To analyse the process of redemption and buy back of shares
- CO8 To know the concept of profit before incorporation

### Course:- **Income Tax Laws-I (BC305)**

- CO1 To know the basics of Income tax act 1961 and its various provisions
- CO2 Provide students with an understanding of the Indian Income tax system.
- CO3 To understand the various heads of income
- CO4 Research, analyse and evaluate income tax information and issues.
- CO5 To learn the process of computation of total and taxable income
- CO6 To get knowledge about income exempted from income tax
- CO7 To Enable students to develop experience in identifying tax issues and applying the income tax law to arrive at reasoned solutions to problems.
- CO8 To study the implementation of income tax act 1961 provisions in business and profession

### Course:- **Business Statistics (BC306)**

- CO1 To study basic concepts of mathematics in business
- CO2 To learn the appropriate graphical and numerical descriptive statistics for different types of data.
- CO3 To apply probability rules and concepts relating to discrete and continuous random variables to answer questions within a business context.
- CO4 To study the forecasting methods in business statistics
- CO5 To provide an understanding for the business student on statistical concepts
- CO6 To learn meaning and functions of various concepts
- CO7 To learn analysis of time series
- CO8 Critically evaluate statistical results

### Course:-**Environment & Road Safety Awareness (Compulsory Qualifying Subject)**

- CO1 Define the basic concepts of Environment
- CO2 Discuss the various types of Natural resources and their effect on environment
- CO3 Explain Environment pollution and illustrate the ways how it effects the environment
- CO4 Illustrate the ways to manage Waste.
- CO5 Illustrate the ways to control Disasters.
- CO6 Discuss the various social issues and their effect on environment
- CO7 Discuss the concept of Ecosystem and various concepts involve in the Ecosystem
- CO8 Outline the effect of Stubble Burning in Punjab
- CO9 Discuss the various factors that affect human population
- CO10 Illustrate the different ways of controlling Human Population
- CO11 Discuss the various rules of Road safety
- CO12 Illustrate the ways to reserve biodiversity and its conservation

### **SEMESTER-IV**

#### Course:-**Punjabi (BC401)**

- CO1 ਕਵਿਤਾ ਦੀ ਸਮਝ
- CO2 ਸ਼ਬਦ ਭੰਡਾਰ ਵਿਚ ਵਾਧਾ
- CO3 ਸੰਵੇਦਸ਼ੀਲਤਾ ਦਾ ਵਿਕਾਸ
- CO4 ਪ੍ਰਸੰਗ ਤੇ ਵਿਆਖਿਆ ਦੀ ਸਮਝ



- CO5 ਰਚਨਾਤਮਕਹੁਨਰ ਦਾ ਵਿਕਾਸ
- CO6 ਆਧੁਨਿਕ ਕਵੀਆਂ ਤੇ ਸਾਹਿਤ ਬਾਰੇ ਜਾਣਕਾਰੀ
- CO7 ਅਖਬਾਰੀ ਰਿਪੋਰਟ ਦੇ ਵਿਧੀ-ਵਿਧਾਨ ਦੀ ਸਮਝ
- CO8 ਸੱਮਸਿਆਵਾਂ ਨੂੰ ਸੁਚੱਜੇ ਢੰਗ ਨਾਲ ਪੇਸ਼ ਕਰਨਾ
- CO9 ਲਿਪੀ ਦੀ ਜਾਣਕਾਰੀ
- CO10 ਗੁਰਮੁੱਖੀ ਲਿਪੀ ਦੇ ਇਤਿਹਾਸ ਦਾ ਗਿਆਨ
- CO11 ਸ਼ੁੱਧ ਲਿਖਣ ਤੇ ਉਚਾਰਨ ਕਰਨ ਦਾ ਗਿਆਨ

**Course:- Elementary Punjabi (BC401-A)**

- CO1 ਪੰਜਾਬੀ ਸਭਿਆਚਾਰ ਮੁੱਢਲੀ ਜਾਣਕਾਰੀ
- CO2 ਪੁਰਾਣੇ ਪੰਜਾਬ ਬਾਰੇ ਜਾਣੂ ਕਰਾਉਣਾ
- CO3 ਸਭਿਆਚਾਰ ਦੀ ਸਮਝ,
- CO4 ਪੰਜਾਬ ਦੇ ਇਤਿਹਾਸ ਬਾਰੇ ਦੱਸਣਾ
- CO5 ਪੰਜਾਬੀ ਸਭਿਆਚਾਰ ਮੁੱਢਲੀ ਜਾਣਕਾਰੀ
- CO6 ਸ਼ਬਦਾਂ ਦੇ ਅਰਥਾਂ ਬਾਰੇ ਜਾਣਕਾਰੀ ਦੇਣਾ

**Course:-English (Communication Skills) BC402**

- CO1 Know about English Writers and their famous works
- CO2 Identify various literary terms used in literature
- CO3 Explain Essentials of a good paragraph writing.
- CO4 Define the use of various idioms and phrases
- CO5 Describe present, past, and future tenses with appropriate time markers
- CO6 Identify the difference between Active and Passive sentences

**Course:-Company Law (BC403)**

- CO1 To study the meaning, features and Types of company
- CO2 To Understand the concept of Formation of Company
- CO3 To learn about the Memorandum & Articles of Association
- CO4 To understand the Shares, Share Capital & Buyback of Shares
- CO5 To know about the Directors(Appointment, Duties etc.) under Companies Act 2013
- CO6 To study the Managerial Remuneration concepts in Companies Law
- CO7 To learn about the Majority Powers and Minority Shares in Company
- CO8 To know about the Winding Up of the Company

**Course:-Corporate Accounting-II (BC404)**

- CO1 To study corporate accounting as per companies act
- CO2 To learn accounting aspects of companies as per accounting standards 14
- CO3 To study technical aspects of accounting at time of liquidation
- CO4 To learn to manage accounts of banking and insurance companies
- CO5 To learn valuation of goodwill and shares
- CO6 To understand the concepts of Balance Sheet & P&L Account
- CO7 To study the concept of Internal Reconstruction
- CO8 To learn the merger & reconstruction concepts

### Course:-**Income Tax Laws-II (BC405)**

- CO1 To know about deductions against Income earned.
- CO2 To learn the process of calculation of total income under various heads
- CO3 To learn technical aspects of advance payments of tax
- CO4 To learn about tax administration in country
- CO5 To know about refunds and penalties under income tax act
- CO6 To study the appeals and refunds under Income Tax Act 1961
- CO7 To know E Filing of Return
- CO8 To learn the concept of Deduction of Tax at Source

### Course:-**Operation Research (BC406)**

- CO1 To study in detail about basic concepts of Operational Research
- CO2 To learn to the unique solutions of the problems through linear equations
- CO3 To study solutions to the problems of assignment
- CO4 To study solutions to the problems of Transportation
- CO5 To know about Decision Theories & Risk
- CO6 To know the Practical solutions for Replacement Problems
- CO7 To understand Game theory
- CO8 To learn about the Simulation concepts through Practical Approach

### Course:-**Auditing Practices (BC403) (2017-18)**

- CO1 to study the basic concept of auditing
- CO2 to know influences and standards for audit practices
- CO3 to learn the internal control system of organisation
- CO4 to learn in depth about company auditor
- CO5 to know preparation of audit report and regulations
- CO6 To learn about the Auditing in an Edp Environment
- CO7 To understand the various forms of Auditing
- CO8 To know about the Procedure & Regulations of Auditing under Companies Act 2013

### **SEMESTER:-V**

#### Course:-**Punjabi (BC501)**

- CO1 ਔਰਤ ਦੀ ਵਰਤਮਾਨ,ਭੁਤ ਤੇ ਭਵਿਖ ਦੀ ਸਥਿਤੀ ਦੀ ਸਮਝ
- CO2 ਯਥਾਰਥ ਦੀ ਸਮਝ
- CO3 ਜੀਵਨ ਅਨੁਭਵ ਵਿਚ ਵਾਧਾ
- CO4 ਸਮਾਜਿਕ ਸਰੋਕਾਰਾਂ ਪ੍ਰਤੀ ਸਮਝ
- CO5 ਸਭਿਆਚਾਰ ਦੀ ਸਮਝ
- CO6 ਵਿਦਿਆ ਦੀ ਲੋੜ ਤੇ ਮਹੱਤਵ
- CO7 ਸਮੱਸਿਆਵਾਂ ਨੂੰ ਸਮਝਣ ਤੇ ਸੁਲਝਾਉਣ ਦੀ ਸਮਝ
- CO8 ਭਾਸ਼ਾ ਦੇ ਨਿਯਮਾਂ ਦੀ ਜਾਣਕਾਰੀ
- CO9 ਸ਼ੁੱਧ ਭਾਸ਼ਾ ਲਿਖਣ ਅਤੇ ਉਚਾਰਨ ਵਿਚ ਸਹਾਇਤਾ

**Course:- Elementary Punjabi (BC501-A)**

- CO1 ਪੰਜਾਬ ਦੇ ਇਤਿਹਾਸ ਬਾਰੇ ਦੱਸਣਾ
- CO2 ਪੁਰਾਣੇ ਪੰਜਾਬ ਬਾਰੇ ਜਾਣੂ ਕਰਾਉਣਾ
- CO3 ਪੰਜਾਬ ਦੇ ਗੁਰੂਆ ਬਾਰੇ ਜਾਣੂ ਕਰਾਉਣਾ
- CO4 ਪੰਜਾਬ ਦੇ ਇਤਿਹਾਸ ਬਾਰੇ ਦੱਸਣਾ
- CO5 ਪਿੰਡ ਦੀਆ ਰੋਣਕਾਂ ਬਾਰੇ ਦੱਸਣਾ
- CO6 ਸਭਿਆਚਾਰ ਦੀ ਸਮਝ,
- CO7 ਵਿਦਿਆ ਦੀ ਲੋੜ ਤੇ ਮਹੱਤਵ
- CO8 ਸਮੱਸਿਆਵਾਂ ਨੂੰ ਸਮਝਣ ਤੇ ਸੁਲਝਾਉਣ ਦੀ ਸਮਝ
- CO9 ਸ਼ਬਦਾਂ ਦੇ ਅਰਥਾਂ ਬਾਰੇ ਜਾਣਕਾਰੀ ਦੇਣਾ
- CO10 ਸ਼ਬਦਾਂ ਦੇ ਅਰਥਾਂ ਬਾਰੇ ਜਾਣਕਾਰੀ ਦੇਣਾ

**Course:-Management Accounting-I (BC502)**

- CO1 To know the basic concepts about managing the accounts
- CO2 Explains the importance of management accounting for businesses
- CO3 To learn the maintenance of cash flow in the business
- CO4 To learn how to make the analysis of the financial position of the company
- CO5 To provide inside knowledge of ratio analysis of company's performance
- CO6 To know the state fund flow in the business
- CO7 To study the Indian Accounting standard 3
- CO8 To know the advantages and limitations of Management accounting to the business firms

**Course:-Cost Accounting-I (BC503)**

- CO1 To discuss objectives and principle of cost accounting
- CO2 Defines the concepts of cost, expense, loss and revenue
- CO3 To learn technical aspects of accounting of various costs in the business
- CO4 To illustrate practical application of cost accounting
- CO5 To explain the various overhead costs in the business
- CO6 To know the concept, objectives and techniques of Material control
- CO7 To know the cost from the view point of the relationship with cost centres
- CO8 To outline the methods of pricing material FIFO, LIFO, HIFO and NIFO

**Course:-Indirect Taxes-I (BC504)**

- CO1 To describe basic concepts of GST
- CO2 To understand the models of GST including kelkar model's recommendations.
- CO3 To state the rules of in respect of issues of registration, amendments of registration and cancellation of registration under GST Act.
- CO4 To understand the mechanism of Input tax credit under GST
- CO5 To know the provisions of GST for filing the periodical returns.
- CO6 To understand the concept of Custom Act 1962.
- CO7 To know the process of Import and Export from taxation point of view.
- CO8 To check out the various exemptions from Custom duty

### Course:- **Auditing (BC505)**

- CO1 To discuss the concept of business ethics
- CO2 To learn about theories of corporate code of ethics
- CO3 To understand the concept of corporate governance
- CO4 Learn various codes and standards on corporate governance
- CO5 To understand the concept of corporate social responsibility
- CO6 To outline the audit report and various auditing regulations
- CO7 To know the procedure about rules and regulations of auditing under Companies Act 2013
- CO8 To know the recent trends in Auditing practices
- CO9 To understand the concept and working of audit committee

### Course:- **Principles of Marketing (BC507)**

- CO1 To understand nature and scope of marketing through principles
- CO2 To know the concept of customer behaviour towards business
- CO3 To learn new theories of marketing
- CO4 To know the various marketing functions.
- CO5 To understand the various functions of salesperson
- CO6 To comprehend various aspects of successful marketing
- CO7 To know the various aspects of consumer buying behaviour
- CO8 To understand the concept of various promotional tools of marketing

### Course:- **Governance, Ethics and Social Responsibility of Business (BC505)** (2018-19)

- CO1 To learn the basic concepts of business ethics and its theories
- CO2 To study the concept of corporate governance
- CO3 To know about various committees governing corporate governance
- CO4 To learn various social responsibilities of business firm
- CO5 To study strategic planning
- CO6 To learn environmental aspects of corporate social responsibility
- CO7 To understand the reforms and agreements in Corporate Governance
- CO8 To understand the Legal aspects of Corporate Social Responsibility

## **SEMESTER- VI**

### Course:-**Punjabi (BC601)**

- CO1 ਸੱਭਿਆਚਾਰ ਅਤੇ ਲੋਕਧਾਰਾ ਦੀ ਸਮਝ
- CO2 ਪੰਜਾਬੀ ਪਿਛੋਕੜ ਦੀ ਜਾਣਕਾਰੀ
- CO3 ਲੋਕਧਾਰਾ ਦੀ ਗਹਿਰ ਤੇ ਗੰਭੀਰ ਜਾਣਕਾਰੀ
- CO4 ਮਾਤ ਭਾਸ਼ਾ ਦੀ ਸਮਝ
- CO5 ਅੰਗਰੇਜ਼ੀ ਭਾਸ਼ਾ ਦੀ ਸਮਝ
- CO6 ਅੰਗਰੇਜ਼ੀ ਭਾਸ਼ਾ ਨੂੰ ਪੜਨਤੇ ਸਮਝਣ ਦੇ ਹੁਨਰ ਦਾ ਵਿਕਾਸ
- CO7 ਸ਼ਬਦਾਂ ਨੂੰ ਸਹੀ ਤਰਤੀਬ ਵਿਚ ਵਰਤਨ ਦੀ ਸਮਝ
- CO8 ਵਾਕਾਤਮਿਕ ਜੁਗਤਾਂ
- CO9 ਵਿਆਕਰਨ ਦਾ ਵਿਹਾਰਕ ਵਿਸ਼ਲੇਸ਼ਣ

**Course:-Elementary Punjabi (BC601-A)**

- CO1 ਪੰਜਾਬ ਦੇ ਇਤਿਹਾਸ ਬਾਰੇ ਦੱਸਣਾ
- CO2 ਪੰਜਾਬ ਦੇ ਪਿੰਡਾਂ ਦੇ ਇਤਿਹਾਸ ਬਾਰੇ ਦੱਸਣਾ
- CO3 ਇਤਿਹਾਸ ਸਮਾਰਕਾ ਬਾਰੇ ਚਰਚਾ
- CO4 ਪੰਜਾਬ ਦੀ ਜਾਤ ਵਿਵਸਥਾ ਤੋਂ ਜਾਣੂ ਕਰਾਉਣਾ
- CO5 ਪੰਜਾਬ ਦੀ ਖੇਡ ਦਾ ਇਤਿਹਾਸ ਦੱਸਣਾ
- CO6 ਸ਼ਬਦਾਂ ਦੇ ਅਰਥਾਂ ਬਾਰੇ ਜਾਣਕਾਰੀ ਦੇਣਾ
- CO7 ਸਮੱਸਿਆਵਾਂ ਨੂੰ ਸਮਝਣ ਤੇ ਸੁਲਝਾਉਣ ਦੀ ਸਮਝ

**Course:-Management Accounting-II (BC602)**

- CO1 To study in detail about cost volume profit analysis Including graphical presentations
- CO2 To study marginal costing and various management decision making tools
- CO3 To learn in detail relevance of budgets in profit planning
- CO4 To learn preparations of various types of budgets
- CO5 To study types and applications of standard costing
- CO6 To Study the Types and Analysis of different Variances
- CO7 To know about the basics of Budgeting for Profit Planning & Control.
- CO8 To study the concept of Responsibility Accounting.

**Course:-Cost Accounting-II (BC603)**

- CO1 To know about cost ascertainment with different ways.
- CO2 To study the technical aspects of accounting through various cost methods
- CO3 To illustrate practical analysis of various costing methods.
- CO4 To learn to prepare relevant cost accounts of joint products
- CO5 To study cost records with different cost techniques
- CO6 To Study the Activity Based Costing Techniques
- CO7 To Explore the areas of Value Analysis
- CO8 To know about the Inter Process Profits & Accounting for Joint & By Products

**Course:-Business Environment (BC604)**

- CO1 To learn the basic concepts of Business Environment
- CO2 To Study the Micro & Macro Factors influencing the Business Environment
- CO3 To Evaluate Indian Five Year Plans
- CO4 To study the role of NITI AAYOG
- CO5 To learn about the Economic Environment & it's essential aspects
- CO6 To understand the Fiscal & Monetary Policy
- CO7 To learn about the Economic Reforms
- CO8 To study the International Environment and its Factors

**Course: - Entrepreneurship & Governance (BC605)**

- CO1 To understand the Basics of Entrepreneurship & their role in Economic Development
- CO2 To understand Venture Capital Concepts in Entrepreneurship

- CO3 To understand in depth the concept of EDP
- CO4 To learn the concept of Woman Entrepreneurship
- CO5 To study the concept of corporate governance
- CO6 To know about various committees governing corporate governance
- CO7 To learn environmental aspects of corporate social responsibility
- CO8 To understand the reforms and agreements in Corporate Governance
- CO9 To understand the Legal aspects of Corporate Social Responsibility

**Course: - International Marketing (BC607)**

- CO1 To develop the fundamental concept of International Marketing
- CO2 To outline the factors affecting international marketing
- CO3 To know the various entry modes in the foreign markets
- CO4 To Know the various factors influencing international prices
- CO5 Various methods of International promotions
- CO6 To outline the different channels of international distribution
- CO7 To know the steps to start the export business.
- CO8 To check the export procedure, export assistance and incentives.

**Course:-Fundamentals of Entrepreneurship (BC605) (2018-19)**

- CO1 To understand the Basics of Entrepreneurship & their role in Economic Development
- CO2 To learn about different theories of Entrepreneurship
- CO3 To analyse the Family Business Concept in Entrepreneurship
- CO4 To analyse various concepts of Entrepreneurial Business
- CO5 To understand Venture Capital Concepts in Entrepreneurship
- CO6 To understand in depth the concept of EDP
- CO7 To learn the concept of Woman Entrepreneurship

**PROGRAM: - M.COM**

**Program Specific Outcome (PSO)**

- PSO1. To acquaint a student with conventional as well as contemporary areas in the discipline of Commerce.
- PSO2. To provide in-depth understanding of all core areas specifically Advanced Accounting, International Accounting, Management, Security Market Operations and Business Environment, Research Methodology and Tax planning.
- PSO3. Prepare the students to apply Statistical methods and proficient use of tools for modeling and analysis of business data.
- PSO4. Facilitate the students to apply capital budgeting techniques for investment decisions.
- PSO5. To create awareness in application oriented research through research for business

## Decisions

- PSO6. To enable a student well versed in national as well as international trends.
- PSO7. Impart the students the concept of risk mitigation in financial sectors and their role in Investment decisions of individuals and business enterprises
- PSO8. To enable the students for conducting business, accounting and auditing practices, role of regulatory bodies in corporate and financial sectors nature of various financial instruments.
- PSO9. To enhance the horizon of knowledge in various field of commerce through— advertising and sales promotion, auditing and entrepreneurial development.
- PSO10. Facilitate the students to analyze and frame micro financing schemes for rural banking.