B. Com. Programme
Programme Outcomes (POs)

On completion of this course the learners will be able to :

PO-1: Knowledge:
The learners will possess strong academic foundation to develop and demonstrate competent knowledge sets which are unique to business environment.

PO-2: Problem analysis and solutions:
The learner will be able to design and develop solutions and display analytical prowess and soft skills required in workplaces and for progression into prestigious Post Graduate Programmes.

PO-3: Environment sustainability:
The learners will be able to display concern towards achieving environmental sustainability and be articulate on social issues.

PO-4: Ethics and Communication:
The learner will practice ethical principles in his/her personal life as well as in business practices.

PO-5: Individuality and Teamwork:
The learner will gain entrepreneurial mindset and exhibit leadership skills and emotional intelligence to face the evolving marketplace.

PO-6: Competencies for employment and Research:
The learner will possess and display professional competencies and values that aid in rapid professional growth.

PO-7: Community Engagement:
The learner will be able to engage in critical debates on varied issues and use his/her talents for gains to the community.

Prof. (Dr.) Filipe Rodrigues e Melo
Professor and Principal

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B. Com. PROGRAMME
PROGRAMME SPECIFIC OUTCOMES (PSOs)
DEPARTMENT OF COMMERCE

HONOURS PROGRAMME
ACCOUNTING
On completion of this Programme the learner will be able to :

PSO-1: Acquire thorough knowledge in the field of corporate accounting, government accounting, financial reporting, auditing, taxation, economics and industrial management.

PSO-2: Apply theoretical concepts & skills to pursue higher education as well as to start up their own business and to develop the competency to answer professional exams like CA, CMA, CS, etc.

PSO-3: Exhibits professional and social values in the field of accounting profession.

COST ACCOUNTING
On completion of this Programme the learner will be able to:

PSO-1: Acquire basic conceptual & working knowledge of elements of cost, methods of cost accounting & application of techniques of costing.

PSO-2: Apply theoretical concepts & skills to pursue higher education as well as to start up their own business and to develop the competency to answer professional exams like CA, CMA, CS, etc.

PSO-3: Exhibits professional and social values in the field of cost accounting profession.

BUSINESS MANAGEMENT
On completion of this Programme the learner will be able to:

PSO-1: Acquire basic conceptual & working knowledge in the field of marketing, retail management strategies, corporate finance, strategic management, financial management and supply chain management.

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PSO-2: Apply theoretical concepts & skills to pursue higher education as well as to start up their own business and to develop the competency to work as managers in the various areas.

PSO-3: Exhibits professional and social values in the field of management profession.

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Professor and Principal

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B. Com. PROGRAMME DEPARTMENT OF COMMERCE
COURSE OUTCOMES (Cos) F.Y.B.Com. SEMESTER I

COURSE	TITLE AND CODE	ON COMPLETION OF THIS COURSE THE LEARNER WILL BE ABLE TO:
Commerce Core 1	General Management (COC101)	1. Explain the various concepts and areas of management. CL2 2. Describe and differentiate the different types of managerial decisions. CL2 3. Recall change management, conflict management and identify different types of conflict. CL1 4. Interpret various emerging areas in management such as green management, supply chain management, etc. CL2
Commerce Core 2	Financial Accounting (COC102)	1. Explain with single-entry bookkeeping profit determination. CL2 2. Identify tangible fixed assets and calculate depreciation costs for fixed assets. CL2 3. Indicate the accounts for issuing shares and buy back of shares. CL2 4. Calculate and able to pass journal entries concerning the redemption of preference shares.CL3
Commerce Core 4	**Commercial Arithmetic –I (CC4) UCAC101**	1. Describe and use language, symbols and notation of mathematics and recognize pattern and concepts. CL2 2. Distinguish different mathematical relationship and general rules. CL2 3. Employ mathematical formulas.CL3 4. Interpret different mathematical formulas. CL2

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	UCOG101 Banking -I	1. Recall the concepts related to banking in India. CL1 2. Explain the customer relationship management between customer and bank. CL2 3. Describe the functions of the bank. CL2 4. Discuss the types of customers and their accounts. CL2

F.Y.B.Com. SEMESTER II

COURSE	**TITLE AND CODE**	**ON COMPLETION OF THIS COURSE THE LEARNER WILL BE ABLETO:**
Commerce Core 5	Introduction to Marketing (COC103)	1. Explain the different concept & strategies in the field of marketing CL2 2. Differentiate between different kinds of goods. CL4 3. Explain and apply marketing environment and segmentation in business. CL2 4. Examine the various marketing decisions and describe the new trends in Marketing. CL3
Commerce Core 6	Financial Statement Analysis and Interpretations (COC104)	1. Acquire conceptual knowledge of basics of accounting CL2 2. Acquire with the knowledge of accounting process and preparation of final accounts CL2 3. Illustrate the Financial Statement

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		Analysis associate with Financial Da CL2 4. Prepare cash flow statement. CL3
Commerce Core 8	**Commercial Arithmetic – IIUCAC102**	1. Describe and to be able to use language, symbols and notation of mathematics and recognize pattern and concepts. CL2 2. Distinguish different mathematical relationship and general rules. CL2 3. Employ appropriate numerical methods to solve the problem with most accuracy. CL3 4. Assess mathematical modeling abilities, problem solving skills, creative talent and power of communication into various kinds of employment opportunities CL5
Commerce Generic Elective 2	**UCOG 111 Banking II**	1. State the special features of banker customer relationship. CL1 2. Explain the rights of banker. CL2 3. Discuss the impact of information technology on banking. CL2 4. Calculate banking ratios using CAMELS approach. CL3
Commerce Generic Elective 2	**UCOG112 CustomerRelationshipManagement**	1. Recall the practical and technical aspects of CRM. CL1 2. Identify customer value and design customer loyalty in real life situations. CL2 3. Analyse customer data and database management. CL4 4. Develop CRM strategies and

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		programmes. CL3
Commerce Generic Elective 2	**UCOG115 Services Marketing – I**	1. Identify the role of Service Sector in economy. CL2 2. Interpret roles played by customers in service CL2 3. Identify the factors affecting customer satisfaction. CL3 4. Distinguish between Goods and Services CL2

S.Y.B.Com. SEMESTER III

COURSE	TITLE AND CODE	ON COMPLETION OF THIS COURSE THE LEARNER WILL BE ABLETO:
Commerce Core 9	Business Finance (UCOC105)	1. Explain the significance of business finance and financial planning CL2 2. Classify capital into fixed and working capital for a company CL2 3. Differentiate the companies which are overcapitalized, undercapitalized and have balanced capitalization. CL2 4. Categorize the companies based on type of Capital Structure, Capital Gearing and Trading on Equity. CL4
Commerce Core 11	Entrepreneurship Development (UCOC107)	1.Identify the skills and Functions of the entrepreneur CL2 2. State the steps involved in identification of business opportunities. CL1 3.Discuss the preparation of Project Report CL2 4. Describe the role of the Incubation centre. CL2
Commerce	Fundamentals	1. Acquire conceptual knowledge of cost and

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Core 10	of Cost Accounting (COC106)	cost accounting. CL2 2. Prepare cost sheet and estimated cost sheet for the products and services. CL3 3. Apply contract costing, a method of cost accounting to project business performance of construction companies. CL3 4. Apply Process costing, a method of cost accounting to project business performance of manufacturing industries doing production using sequential operations. CL3
Commerce SEC 1	Business Laws (UCLS101)	1. Identify and interpret important business legislations. CL2 2. Recognize various modes of Alternative Dispute Resolution. CL1 3. Develop basic legal knowledge necessary to tackle business and social problems. CL3 4. Develop drafting skills. CL3
Commerce Generic Elective 3	Retail Management (COG124)	1. Explain basic concepts of retailing and Indian and global scenario of retailing. CL2 2. identify and differentiate various retail formats available in market. CL2 3. To describe the store location and identify factors to be taken into consideration for selecting location. CL2 4. To explain designing of store and layout of store. CL2
Commerce Generic Elective 3	**Business statistics I** **UCAG101**	1. Define the various statistical concepts. CL1 2. Interpret the various statistical concepts. CL3

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		3. Relate different statistical techniques in the field of commerce and industry. CL3 4. Connect the various statistical concepts to commerce, economics and practical situations. CL4

S.Y.B.Com. SEMESTER IV

COURSE	TITLE AND CODE	ON COMPLETION OF THIS COURSE THE LEARNER WILL BE ABLETO:
Commerce Core 12	Fundamentals of Investments (COC108)	1. Understand investment environment in India. CL2 2. Analyse equity and debt instruments in investment decision. CL4 3. Construct and analyse investment portfolio. CL6 4. Understand financial derivatives markets in India & role of SEBI and stock exchanges in investor protection. CL2
Commerce Core 13	Income Tax (Direct Tax) (COC109)	1. Explain the basic concepts of income tax, scope of income, residential status and list the incomes exempted from tax. CL2 2. Solve the elementary problems of income from salaries. CL3 3. Solve the problems of income from profits and gains of business or profession restricted to few sections. CL3 4. Identify permissible deductions under chapter VI- A and calculate the tax liability of an individual assesses. CL2
Commerce Core 14	Accounting for Service Organisations	1. Describe Banking companies, General Insurance companies, Hotels and Underwriters and familiarize with the workings of above mentioned companies.

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	(COC110)	CL2 2. Identify the legal provisions in preparation of various accounts. CL2 3. Prepare different schedules in accordance with the provisions of law applicable to these companies. CL3 4. Prepare Balance sheet and Profit and Loss account applying generally accepted accounting principles along with journal entries and ledger accounts. CL3
Commerce SEC 2	Companies Act and IPR Laws (CLS102)	1. The learner will able to recognize and interpret important provisions necessary to regulate Framework of Companies. CL3 2. The learner will able to categorize management of Companies. CL4 3. The learner will able to interpret various provisions of Intellectual property. CL3 4. The learner will able to develop basic legal knowledge necessary to match with corporate standards and drafting skills. CL3
Commerce General Elective 5	**Business statistics II UCAG102**	UCAG102.1.Interpret the various statistical concepts. CL3 UCAG102.2.Apply appropriate numerical methods to solve the problem with most accuracy. CL3 UCAG102.3.Relate different statistical techniques in the field of commerce and industry. CL2 UCAG102.4.Connect the various statistical concepts to commerce, economics and practical situations. CL4
Commerce	Event	1. Aquent themselves with the key concepts of

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Generic Elective 5	Management (COG139)	managing an event. CL2 2. Learn and describe various aspects of events and types of events. CL2 3. Identify the skills and challenges faced in managing an event. CL2 4. Plan a proposal on management of an event. CL4

T.Y.B.Com. SEMESTER V

COURSE	TITLE AND CODE	ON COMPLETION OF THIS COURSE THE LEARNER WILL BE ABLE TO:
Commerce Core (CC 15)	Industrial Management (UCOC111)	1. explain the concepts of Industrial Management, Scientific Management, Plant Location and Plant Layout. CL2 2. Describe the factors affecting Industrial Productivity and Work Environment. CL2 3. Explain the concept, principles and methods of Total Quality Management. CL2 4. Examine the causes of industrial accidents, code of practices for their prevention and list the legal provisions for occupational health. CL3
Cost Accounting (DSE 1)	Cost Accounting (COG124)	1. To identify and differentiate cost concepts and technology. CL2 2. To describe material cost, material control and calculate material purchase price. CL2 3. To discover storekeeping, documents used in stores, inventory control system and calculate stock level and Economic order quantities. CL2 4. To identify items of expenses to be considered

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		for deciding cost of materials and to calculate methods of pricing issue of materials. CL2
Accounting (DSE 1)	Income Tax, Service Tax and Goa Value Added Tax (COD101)	1. Identify different heads of income and its methodology of working. CL2 2. Determine total taxable income of Individual assesses covering various heads of income, and compute tax liability after availing of applicable deduction and exemptions. CL2 3. To locate schemes Clubbing Of Income, Advance Payment Of Tax, Filing Of Return & Assessment, Set Off & Carry Forward Of Losses. CL2 4.To enumerate basics concepts of Goods & Services Tax Act 2017
Business Management (DSE 1)	International Marketing Management (COD 103)	1. List the features, objectives and importance of international marketing management. CL1 2. Analyze and compare international market entry strategies and export promotion organization. CL4 3. Identify the factors affecting international product pricing and point out the types of dumping. CL2 4. State the types of international market intermediaries and enumerate the concept of international advertising, trade fairs and exhibitions. CL1
Cost Accounting (DSE 2)	Cost Accounting II (COD106)	1. To identify and apply appropriate principles and concepts relevant to cost accounting. CL2 2. Develop, restructure and apply cost accounting

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		approaches to solve practical problems. CL3 3. Calculate wages and allowances using costing methods. CL3 4. Identify and allocate overhead. CL2
Accounting (DSE	Auditing I(UCOD 105)	1. Identify the scope, objectives and various classes of audit. CL2 2. Enumerate the procedure for evaluation of internal control system. CL1 3. Prepare the process of vouching, verification & valuation. CL3 4. Describe the process of conducting tax audit, management audit, cost audit and forensic audit for different organizations. CL2
Business Management (DSE 2)	Retail Management Strategies (UCOD107)	1. Explain Retail Major Decisions CL2 2. Describe the buying behaviour of retail consumers and examine the changing trends among them. CL2 3. Differentiate between standardization and customization of customer service. CL2 4. Discuss retail strategies and their implementation process. CL2
Cost Accounting (DSE 3)	Techniques of Costing (COD110)	1. Prepare Statement of Marginal Costing and compute Marginal cost equation P/V ratio Break even analysis, Margin of safety. CL3 2. Employ Cost-Volume-Profit techniques for Managerial Decisions (DSE 3) CL3

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		3. Acquire Knowledge of Standard Costing & Perform Cost Variance Analysis CL2 4. Acquire Basic Knowledge of Management Control System. CL2
Accounting (DSE 3)	Government Accounting (UCOD109)	1. Aquent and Understand the accounting system of the Government of India. CL2 2. Prepare the financial statements of local self-government bodies. CL3 3. Apply and evaluate various projects by applying project evaluation techniques. CL3 4. Prepare the accounts of Statutory corporations. CL3
Business Management (DSE 3)	**Advertising Management (COD111)**	1. Explain various advertising concept CL2 2. Describe the layout and principles of Layout in building advertisement CL1 3. Examine the role of advertising agency CL1 4. Differentiate between Pre-testing and Post testing method of measuring advertising effectiveness. CL4
Cost Accounting (DSE 4)	Management Accounting (COD114)	1. Identify the application of Management Accounting and its tools. CL2 2. Prepare functional budgets to determine the sales and production capacity and cash position of the business at a given period of time having flexibility in its implementation. CL3 3. Apply capital budgeting techniques in long term investment decision making. CL3

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		4. Relate the concept of Target Costing aiming for cost reduction and Enterprise Resource Planning software that manages day to day business activities. CL2
Accounting (DSE 4)	Financial Reporting (COD113)	1. Apply Accounting Standard: AS 1, AS 18, AS 9, AS10, AS16 and AS 20. CL3 2. Indicate Indian corporate financial reporting system. CL2 3. Differentiate between Indian GAAP and US GAAP & IFRS and IND-AS. CL4 4. Prepare value added statement, calculate human resource value and comment on reportable width="100%" border="1" segments of business. CL3
Business Management (DSE 4)	Services Marketing – II (COD115)	1. Identify Tourism And Hospitality Services And Explain Them. CL1 2. Describe Various Services Offered By Banks 3. Gain Knowledge & Explain Insurance Services, Its Types And Polices. CL2 4. Explain About the Emerging Trends in Services Marketing Like Green Marketing, Health Care Services, Media Services, Courier Services and Web Marketing. CL2

T.Y.B.Com . SEMESTER VI

COURSE	TITLE AND CODE	ON COMPLETION OF THIS COURSE THE LEARNER WILL BE ABLE TO:
Commerce Core 17	Human Resource Management	1. Explain the concept and processes of Human Resource Management. CL2 2. Describe systems of wage payment, forms of

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	(UCOC112)	employee empowerment and workers' participation in management. CL2 3. Explain the objectives of Labour Welfare and list the functions of Trade Unions. CL2 4. Examine the recent trends in Human Resource Management. CL3
Cost Accounting (DSE 5)	Advanced Cost Accounting I (COD118)	1. Employ job costing and batch costing in industries. CL2 2. Compute operating costing in hotel, entertainment and transport industries. CL2 3. Compute reconciliation of costing profit with financial profit and find disagreements. CL3 4. Indicate the concepts of cost control and cost reduction. CL2
Accounting (DSE 5)	Advanced Company Accounts (UCOD117)	1. Prepare Company Final Accounts as per Indian Companies Act, 2013. CL3 2. Describe legal aspects and apply accounting procedures to solve problems on Internal Reconstruction. CL2 3. Solve accounting problems on valuation of Goodwill and Shares. CL6 4. Generalize accounting procedures to solve problems on Mergers, Acquisitions and External Reconstruction. CL2
Business Management (DSE 5)	Financial Management (COD119)	1. Determine cost of capital and take decision related to capital structure. CL3 2. Apply the concepts of the various investment evaluation techniques for capital investment decision

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		making. CL3 3. Interpret importance and theories of dividend decision. CL2 4. Calculate and interpret operating, financial and combined leverages.
Cost Accounting (DSE 6)	Cost & Management Audit (UCOD 122)	1. Identify the nature, scope, concept and objectives of cost audit. CL1 2. Indicate the important sections of companies Act 2013 relating to cost audit and list the duties and liabilities under the companies Act 2013 and the cost and works accountants Act 1959. CL2 3. Plan the cost audit and describe the techniques of cost audit. CL4 4. List the cost accounting record rules and cost audit report rules. CL2
Accounting (DSE 6)	Accounting I (COD121)	1. Analyse valuing loss of stock in fire accidents, short workings and recoupment of short workings in Royalty accounts. CL4 2. Indicate instalment sale accounting procedures. CL2 3. Develop analytical skills in department trading and profit and loss account and balance sheets, stocks and debtors system and final accounts. CL6 4. Prepare accounting statements in the books of head office regarding dependant and Independent branch. CL3
Business Management	Strategic Management	1. Explain strategic management and classify the different types of strategies used in business. CL2

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(DSE 6)	(COD123)	2. Describe vision, mission and objectives for organization. CL2 3. Explain the different strategic analysis model CL2 4. Describe the strategic implementation and control process CL2
Cost Accounting (DSE 7)	Advanced Cost Accounting II (COD126)	1. Prepare Inter Process Profits & Statement Of Equivalent Production CL2 2. Indicate Various Aspects of Contract Costing And Prepare Contract Account CL2 3. Write Journal Entries of Integral Costing And Prepare Ledgers of Non – Integral Accounts CL3 4. Explain Various Aspects of Uniform Costing, Inter Firm Comparison And Responsibility Accounting CL2
Accounting (DSE 7)	Accounting – II (COD125)	1. Name the Systems of Accounting and Prepare Accounts Of Different Professionals. CL1 2. Develop Skills required to Prepare Investment Accounts CL4 3. Write Journal Entries And Prepare Ledger Accounts Regarding Redemption of Debentures. CL3 4. Describe Liquidation of Companies and Prepare Liquidator's Final Statement of Account. CL2
Business Management (DSE 7)	Supply Chain & Logistic Management (UCOD 127)	1. Explain the nature, concept and importance of logistic management. CL2 2. Chart the fundamentals of supply chain management and assess the process tools for it. CL3 3. Describe the concept of demand management

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		andanalyse the forecasting techniques. CL2 4. List the components of supply chain management and its use in it. CL1
Accounting (DSE 8)	Corporate Accounting and Tax Planning (UCOD132)	1. Explain Concepts of holding Company & Prepare Consolidated balance sheet as per AS21. CL2 2. Describe basis of apportionment of profits between pre and post incorporation, determine profits(loss)prior to incorporation and preparation of columnar statement of profits & loss. CL2 3. Explain concepts of Accounting for employee stock option plan and will pass journal entries. CL2 4. Examine tax planning provisions and mechanisms available for corporate entities. CL3
Business Management (DSE 8)	Brand Management (UCOD129)	1. Describe the concept of brand and its evolution. CL2 2. Identify and apply branding strategies. CL3 3. Apply the brand communication, extension and equity techniques. CL3 4. Explain brand performance and value the brand. CL2
Cost Accounting Major VII	**Advanced Management Accounting** **UCOD 131**	1.Analyse Marginal costing in various scenarios to facilitate decision making. CL4 2. Prepare cost sheets of service centres (Power house and Hotels) CL3 3. Summarise the recent trends in Management Accounting. (CL 5) 4. Employ Strategic Costing tools. CL3

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