

Graduate Attributes in Commerce

Some of the graduate attributes in Commerce are:

- **Disciplinary knowledge and expertise:** The graduates should have a deep understanding and proficiency of the core theoretical concepts related to accounting, costing, taxation, audit, marketing and entrepreneurship development.
- **Diversity and inclusion skills:** The graduates should have the ability to effectively interact with individuals from diverse cultural backgrounds. They should be aware of cultural differences and acquire knowledge about various cultures which would help them to grow in the business world.
- **Cognitive reflection:** The graduates should have the ability to analyze and evaluate one's own thoughts, actions, and experiences systematically. It would help them to enhance their skills continuously at every stage, thereby facilitating an adherence to constant personal development.
- **Entrepreneurial Skills:** The graduates should be capable of exhibiting creativity, innovation and risk-taking ability to showcase their entrepreneurial skills.
- **Moral and Ethical Awareness:** The graduates should understand the difference between right and wrong and thus they should take such decisions that align with ethical principles. This is crucial for maintaining trust, integrity, and social responsibility in personal and professional environment.
- **Teamwork:** The graduates should have the capability to work collaboratively with others to achieve objectives.
- **Effective Communication Skills:** Communication skills are fundamental in all aspects of life. The graduates should express their ideas clearly, listen actively, and exhibit proper communication styles to different audiences to enhance business relationships which would foster effective collaboration.

Programme Learning outcomes (POs) in B. Com Major

- **Disciplinary knowledge** - infuse profound and coherent cognitive skills to administer the real business world efficaciously.
- **Critical thinking and Problem Solving** - stimulate contemplative understanding with a strong theoretical foundation to analyse various problems using appropriate methodologies.
- **Communication skills** - capability to enhance eloquent communication skills to convey the requisite propositions in an evident manner.
- **Digital literacy** - provide ICT (Information and Communication Technology) based hands-on experiences equipping the students with high quality learning.
- **Research related skills** - cultivate the ability to identify future developments pertinent to a relevant situation and analyse them to deduce logical conclusions using myriad statistical tools.
- **Moral and ethical awareness** - ability to instil good values in the young minds making them ethical and responsible citizens.
- **Decision making skills** - motivate and engage students in discussions and brainstorming sessions which would enable them to take appropriate decisions at the right time.
- **Co-operation and teamwork** - devise strategic framework inculcating the ability to work cooperatively giving due importance to the diverse concepts and opinions.
- **Employability options** - acquaint the students with the recent developments in the business world enriching them with generic skills to facilitate potential employment opportunities.
- **Self- directed programme and life-long learning** - capability to work independently in diverse projects aimed at personal development thereby creating value for life.
- **Scientific Reasoning** – orient the students with scientific reasoning by providing an emphasis upon the mathematical and statistical queries.

Major and Minor Course for B. Com Major

POs	Sem-1 Major Paper 1	Sem-1 Minor Paper 1	Sem -2 Major Paper 2	Sem-2 Minor Paper 2
Disciplinary knowledge	✓	✓	✓	✓
Critical thinking and Problem Solving	✓	✓	✓	✓
Communication Skills	✓	✓	✓	✓
Digital literacy	✓	✓	✓	✓
Research related skills	✓	✓	✓	✓
Moral and ethical awareness	✓	✓	✓	✓
Decision making skills	✓	✓	✓	✓
Co-operation and teamwork	✓	✓	✓	✓
Employability Options	✓	✓	✓	✓
Self- directed programme and life-long learning	✓	✓	✓	✓
Scientific Reasoning	✓	✓	✓	✓

Inter-Disciplinary/ Multi-Disciplinary Courses

POs	Sem-1 IDC/MDC	Sem-2 IDC/MDC
	Paper 1	Paper 2
Disciplinary knowledge	✓	✓
Critical thinking and Problem Solving	✓	✓
Communication skills	✓	✓
Digital literacy	✓	✓
Research related skills	✓	✓
Moral and ethical Awareness	✓	✓
Decision making skills	✓	✓
Co-operation and teamwork	✓	✓
Employability options	✓	✓
Self- directed programme and life long learning	✓	✓
Scientific Reasoning	✓	✓

Skill Enhancement Course

POs	Sem-1 SEC Paper 1	Sem-2 SEC Paper 2
Disciplinary knowledge	✓	✓
Critical thinking and Problem Solving	✓	✓
Communication Skills	✓	✓
Digital literacy	✓	✓
Research related skills	✓	✓
Moral and ethical awareness	✓	✓
Decision making skills	✓	✓
Co-operation and teamwork	✓	✓
Employability options	✓	✓
Self- directed programme and life-long learning	✓	✓
Scientific Reasoning	✓	✓

Course Learning Outcomes
Core Courses

Semester 1 Major Paper 1
Financial Accounting I

After the completion of the course, the students will be able to

- Understand the basic concepts and conventions of accounting
- Understand the concepts for the determination of business income
- Prepare financial statements of sole proprietorship business entities
- Prepare financial statements of not for profit organisations
- Understand the concepts of sectional and self-balancing ledger

Semester 1 Minor Paper 1
Principles and Practice of Management

After the completion of the course, the students will be able to

- Understand the different schools of management theories
- Understand the principles of planning
- Understand the principles of organizing
- Understand the concepts of directing and leadership
- Understand the concepts of motivation, co-ordination and control

Semester 2 Major Paper 2
Cost accounting I

After the completion of the course, the students will be able to

- Define costing and understand the cost concepts, terms and classification of costs
- Learn the different aspects of material costing such as purchase, storage of materials, material control and treatment of normal and abnormal loss of materials
- Learn the different aspects of employee cost and incentive systems such as concepts of idle time, overtime, different systems of wage payment
- Learn the accounting for overhead
- Prepare cost statement

Semester 2 Minor Paper 2

Marketing Management and Human Resource Management **Module -1 Marketing Management**

After the completion of the course, the students will be able to

- Understand the concept of market, marketing mix and marketing environment.
- Understand the concept of market segmentation
- Understand the concept of product mix, branding, product life cycle
- Understand pricing policies and strategies
- Understand the nature and importance of promotion and their recent developments

Module 2 – Human Resource Management

After the completion of the course, the students will be able to

- Understand the nature , scope , functions and importance of human resource management
- Understand human resource planning
- Understand recruitment process and selection process
- Understand the process of training and development
- Understand the job evaluation strategies and the concept of performance appraisal

Inter- Disciplinary/ Multi-Disciplinary Course

IDC/MDC Paper-1

Microeconomics

After the completion of the course, the students will be able to

- Understand the definition of microeconomics and macroeconomics
- Learn the theory of demand and supply
- Learn the theory of consumer behavior
- Learn the theory of production and cost
- Understand the different forms of market and the revenue structure

IDC/MDC Paper-2

Macroeconomics

After the completion of the course, the students will be able to

- Understand the basic concepts of macroeconomics
- Learn the national income accounting
- Determine the equilibrium income in simple Keynesian Model
- Conceptualize the theory of money and inflation
- Understand public finance

Skill Enhancement Course (SEC)

Paper 1

Entrepreneurship Development

After the completion of the course, the students will be able to

- Understand the types, functions meaning of entrepreneur and learn the values, business policies and behavioral orientations of entrepreneur
- Understand the public and private system of stimulation, support and sustainability of entrepreneurship and functions of women entrepreneur
- Identify the sources of business ideas and learn innovation life cycle, creativity process, significance of writing business plan, project proposal and understand the process of feasibility tests
- Learn the concept of mobilizing resources , understand micro, small and medium enterprises
- Learn the strategies of start up businesses

Paper 2

Information Technology and its Application in Business

Module I

After the completion of the course, the students will be able to

- Understand the fundamentals of computer
- Learn the internet services and security measures
- Learn the current computing paradigm
- Learn the process of handling of business data
- Learn the IT Act 2000 and the cyber crime activities

Module 2

After the completion of the course, the students will be able to

- Learn the practical techniques of word processing
- Learn the practical techniques of spreadsheet
- Learn the presentation Techniques