

POs, PSOs and COs BACHELOR OF COMMERCE - HONS. {B.Com (Hons.)}- 3 Years

Programme Objectives (POs)

The objectives of the programme as cited by the RNB Global University are as follows:

- **PO 1**: To emerge with competency in the subject of accounting and finance and apply knowledge to cater to the needs of Society / Employer / Institution / Enterprise
- **PO 2**: To develop analytical/critical/logical/innovative thinking skills in the field of accounting, auditing, finance, marketing, law and economics
- **PO 3**: To acquire distinct traits and ethics with high professionalism to gain a broader insight into the domain concerned, the nation and themselves
- **PO4**: To employ the knowledge on accounting fundamentals and specialization to find solutions for complex problems in business enterprises
- **PO5**: To appraise the multidimensional business situations and assess the financial health of companies
- **P06**: To groom the graduates towards excellence through building communication skills, handling leadership challenges and negotiating career path ways
- **P07**: To develop an environment for self employment for students of university.

Program Specific Outcome (PSOs):

- **PSO1:** To acquire skills to work in wide range of industries as financial analyst, financial accountant and financial manager
- **PSO2:** To apply the knowledge to examine the accuracy of the accounts and accounting procedures
- **PSO3:** To facilitate students to persevere career in professional areas of commerce, accounts and finance.
- **PSO4:** To obtain effective communication skills, quality in decision making and solving problems in day to day business activities
- **PSO 5**: To identify the various sources of finance and evaluate the factors which influence financing and capital structure decision of an organisation

COURSE OUTCOME (CO):

S. No.	Cours e	Course Name	Course Outcome
1.	99001900	Environmental Studies (AECC)	 To understand theoretical and practical aspect of environment studies. To understand about various conservation strategies and problems with environment. ②② understand complex environmental issues from a problem oriented, interdisciplinary perspective. To understand the importance of Environmental education and ecosystem & acquire the knowledge about environmental pollution sources, effects and control measures of environmental pollution.
	11000701	Financial Accounting	 To provide an in depth study of the various business cycle and process, analyze operations, Profit planning. To acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions. To Able to apply the principles and concepts of accounting in preparing the financial statements. To understand the execution of the accounting process- Recording-Classifying and Summarizing

11002400	Business Law	1.To explain about the legal provision and legal aspect
		before entering into any kind of contract. Special provision regarding negotiable
		instrument. 2. To impart basic knowledge of the important business legislation along with
		relevant case law. 3. Able to identify and define the concept of business law, its application and source.
		4. To give knowledge regarding rights and liabilities of a person while doing any contract under Indian Contract Act, Rights of customers and seller under Sale of Goods Act, different provisions. Negotiable
		instruments Act and Partnership Act.
11000601	Micro Economics	1. To acquaint the students with the concepts of microeconomics dealing with consumer behaviour. The course also makes the student understand the supply side of the market through the production and cost behaviour of firms. 2. To understand the
		importance of Microeconomics in macro analysis. 3. To analyse how does a free market economy with its millions of consumers and producers work to decide
		about the allocation of productive resources among the thousands of goods and services &

		understand the analytics of supply and demand and its various uses. 4. To evaluate the market supply related aspects and create the plan accordingly, identify the different categories of market & understand the concept of monopolistic competition and oligopoly.
11003500	Ability & Skill Enhancement –I	 To understand the effective usage of Grammar in day to day life and To apply the improved fluency and confidence while speaking English. To understand communication process and barriers to communication To understand the use a proper communication in desired manner.
99002800	Workshops & Seminars	 To understand that how to generate self- motivation, personal responsibility among students & make them able to judge when to speak and how much to say, speak clearly and audibly in a manner appropriate to the subject, To identify & ask appropriate questions, use evidence to support claims, respond to a range of questions, take part in meaningful discussion to reach a shared understanding, speak with or without notes, show depth of understanding

		3. To develop an Understanding of an environment that helps to build healthy professional relationships and support professional networks. 4. To identify about how to reach across diverse disciplines to apply theories, methods and knowledge & developing persuasive speech, present information in a compelling, well-structured, and logical manner.
99002700	Human Values & Social Service/NCC/NSS	1.To understand of Human Nature 2. To understand the Group Behaviour at organizational level & correlate of organizational Culture and Motivation at workplace 3. To understand the organisational Change, Creativity and Development and Work Stress Student will be able to assess their own human values and social context of problems. 4. To understand the multiple ethical human values interest at stake in a real world situation & gain the knowledge of human values in non-classroom activities.

99002200		writing, comprehension and communication & use electronic media for business communication. 2. To explain the various business communication skills and groom students professionally. Different types of communication, impedance due to extraneous factors called "barriers" 3. To understand different types of communication, impedance due to extraneous factors called "barriers" 4. To understand Important non-verbal parameters in communication. So to make communication effective and
11002500	Corporate Accounting	attractive. 1. To explain the various
		accounting treatment that are required in various corporate events. 2. To understand issue and redemption of shares and debentures, consolidation of accounts, liquidation of company and amalgamation of company. 3. To understand overall accounting treatment in case of companies explaining the standards and principles of Accounting. 4. To acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

11014700	Management Principles and Applications	2.	To explain about "planning, organizing, coordinating, staffing, directing, budgeting, controlling, and evaluating functions of management; leadership roles and styles, and the human aspects of management". To elucidate with an understanding of basic management concepts, principles and practices understand Nature of Management. To understand the Planning and Decision Making & Organizing. To understand Directing, Leadership, Co-ordination and Controlling
11002300	Macro Economics	 3. 4. 	To Discuss about basic concepts of the macro economics. The modern tools of macro-economic analysis are discussed, and the policy framework is elaborated, including the open economy. To familiarize the student with the generally accepted Principles of macroeconomics. To explain the meaning, nature and scope of macro economics & to understand the concept of money and its different approaches to be used in economic aspects. To identify & evaluate the causes of inflation and deflation and plan accordingly to overcome the challenges related to it.

11003600	Ability & Skill Enhancement –II	 Knowledge of Verbal & Non verbal communication skills. Improvement in terms of pronunciation & presentation.
11004500	Human Resource Management	 To familiarize with human resource management principles, theories, role behaviour and skill sets. To acquaint with the techniques and principles to manage human resource of an organization. To identify training related needs and apply to methods accordingly. To analyze the different components of Remuneration & different types of employee benefits and services.
11014800	Fundamentals of Financial Management	 To familiarize the students with the principles and practices of financial management. To insight of decision making process with help of tools and techniques described in Financial Management. To understand the various techniques used in capital budgeting decisions. & also understand the importance of Financial Management, alternative sources of business finance, working capital techniques. To understand the factors influencing cost of capital and calculating cost, take decision on capital structure and evaluation of financial viability of investments.

11004800	Corporate Law	2.	To know about the structure of company from its formation to its working to its winding up provision regarding auditor, director, their remuneration. To impart basic knowledge of the provisions of the Companies Act 2013 and the Depositories Act, 1996. Case studies involving issues in corporate laws are required to be discussed. To understand company contracts and become confident therein. To prepare & maintain corporate contracts.
11004700		 3. 4. 	To take decisions that is data based. The business managers who combine managerial judgment and statistical analysis are more likely to be successful. This is where the importance of this field of study to a business manager lies. To familiarize students with the basic statistical tools used for managerial decision-making. To Understand Derivatives and Applications of Derivatives. To Understand Numerical Analysis & have wider knowledge of mathematics with more emphasis on business applications.

99002300	F-Commerce (SFC 1)	1 To enable the student to
99002300	E-Commerce (SEC 1)	 To enable the student to become familiar with the mechanism for conducting business transactions through electronic means. To explain about all aspects of E-Commerce. utility of the Internet and E-Commerce, To discuss about scope available for doing business on the Internet, features of Web sites and the tools used to build an E-Commerce web site, marketing issues, payment options, security issues, and customer service. To formulate the techniques of positioning on the internet in creating the marketing image of the organisation as well as the product brand & to know how technology helps bridging gaps in business.
11003700	Ability & Skill Enhancement –III	 To Learn the four basic communication skills i.e.; Listening, speaking, reading and writing. To apply effective listening To apply effective speaking. To construct effective body of written material.
11008900	Indian Economy	1. To explain & discuss the major economic problems in India and their solution. 2. 22 analyze & use frameworks for major trends in economic indicators and policy debates in India in the post-Independence period, with particular emphasis on paradigm shifts.

		To get an idea about Monetary & fiscal policy. To understand about public distribution system & aggregate demand & aggregate supply.
1008600	 3. 4. 	To provide an overview of the various business process, analyze operations, production planning. To acquaint with basic concepts used in cost accounting, various methods involved in cost accounting bookkeeping systems. To enumerate & recite the basic cost concepts, allocation and control of various costs and methods of costing. To acquaint with various methods involved in cost ascertainment, cost accounting and book keeping systems.
1008700	2.	To familiarize the students with the basic mathematical tools, with an emphasis on applications to business and economic situations. To understand basic function of Mathematics and their use in Business and Finance. After completing the course, student will be able to solve business and finance problems.

			3.	To Understand Derivatives and Applications of Derivatives To Understand Numerical Analysis & have wider knowledge of mathematics with more emphasis on business applications.
	Computer Business	Applications	in 1. 2. 3.	To explain the basics involved in Microsoft Office. To discuss the application of Outlook for e-mail, Word for creating and editing documents, or Excel for manipulating data. To provide computer skills and knowledge for commerce and understands of usefulness of information technology tools for business operations. To understand differentiate categorize the memory of computer its utility in the performance, functioning of system & to identify the need of the various types of systems.

99001800	Entrepreneurshin (SEC)	1 To describe the importance
0.001800	Entrepreneurship (SEC)	 To describe the importance of startups and government subsidies available for entrepreneur. To develop Entrepreneurs with to take the responsibility of full line of management function of a company with special reference to SME sector, start-ups and Entrepreneurship along with government subsidies available to them. To understand the role of entrepreneurship in the economic development. To adapt entrepreneurship as a career option and creative thinking and behavior.
11003800	Ability & Skill Enhancement –IV	 Development & improvement in leadership and organizing skills. To understand the techniques of taking the appropriate and responsible decisions. To train for effective interview skills. To develop self-confident.
11015000	Principles of Marketing	 To understand basics of principles, importance, tactics, tools and developments in the field of marketing. With specific emphasis on Marketing Mix i.e. Product, Price, Place & Promotion. To explain the Fundamental concepts and vocabulary or practices from business perspective in the Organization.

11004600	ncome Tax Law and Practice	3. To understand of The Marketing environment to help students to compare various opportunities available in various sectors & recite with Various concepts related to market Research and its utility. 4. To understand Important issues Related to success in consumer buying behavioral process vis a vis organizational buying behaviour process & understand mechanism of developing a new product, Market Segmentation etc. 1. To explain financial market of India, focused on the Stock Market (Capital Market). Various terminologies and concepts of the Share market. 2. To explain & share basic knowledge and equip with application of principles and provisions of Incometax Act, 1961 and the relevant Rules. 3. To Acquaint with filling of various forms and returns. Gain knowledge and understanding of the provisions of the direct tax. 4. To Develop the skill of independent thinking and creativity in the field of direct tax law, Knowledge about the impact of laws on companies and on individuals & also to make capable to understand amendments made from time to time in Income tax
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11003900	Ability & Skill Enhancement- V	1. To extend the self
	ribility & Skill Elillancement V	confident by individuals. 2. To understand the importance leadership and organizing skills. 3. To analyze realistic perspective of work related to skills and interviews. To implement realistic perspective of work related to skills and interviews.
11017400	Summer Internship and Report	1. To develop on the job skills, knowledge attitude and perceptions along with the experience needed to constitute a professional identity. 2. To understand the specific functional areas. & prospective areas to grow & implementation of the conceptual knowledge into the actual professional system. 3. Understand perspective about business firms in totality. To discover career opportunities to students in exploring in their areas of interest.
11015400	Auditing & Corporate Governance	 To explain about auditing principles, procedures and techniques in accordance with current legal requirements & professional standards To recite the principles of Corporate Governance and Corporate Social Responsibility. To appreciate the role of auditing in business. To apply the concepts of internal control in the corporate sector.

	11015500	Indirect Tax Law	 To understand basic knowledge of indirect taxation and make them familiar with taxation system prevailing earlier in the nation. To implement practical understanding of taxation reforms in India and their applications. To understand the transformation towards GST. To apply of principles and provisions of Service Tax, VAT, Central Excise, and Customs Laws & understand the utility of different laws Related to corporate sector.
Group-A	11004000	Ability & Skill Enhancement – VI	1. To understand fundamentals of communication and able to use concept in day to day world. 2. To identify necessary skills to handle day-to-day managerial responsibilities such as making speeches, controlling one-to-one communication, 3. To develop group activities, and process, giving effective presentations, writing letters, memos, minutes of meeting, etc. 4. To develop confidence and to enhance Competitiveness by projecting a positive image of themselves and of their future.

11015100	Management Accounting (DSF 1)	1 To impart the knowledge
11015100	Management Accounting (DSE 1)	 To impart the knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making. To formulate plans to achieve desired objectives of Management. To apply in Planning and Formulation of Future Policies, Helps in the Interpretation of Financial Information, Controlling Performance, Organizing, helps in the Solution of Strategic Business Problems and Coordinating Operations. To analyze financial statement concepts and calculations of ratio analysis & balance sheet ratio. & understand the various techniques used in working capital management.
11017600		 To familiarize with the basic concepts, tools and techniques of advertising used in marketing. To enhance the knowledge and capacities of analyzing different advertisements from Indian and cross culture perspectives and then form a corporate and consumer perspective. To formulate the different advertising strategies based on the audience. Able to develop creative solutions through applying relevant advertising and marketing principles & understand the role of manager impacts the success of an ad agency.

110	009900	Banking and Insurance	 To understand banking rules, regulations and various laws that govern banking sector. To understand different kinds of financial services available in Indian financial institutions. To Understand & recite the role of RBI in the Indian financial system. 4.
		Business Research Methods and Project Work(DSE 2)	 To understand the business research concepts and methods of business research. To impart learning about collection, analyze, interpret & present data. To provide basic knowledge of business tax procedures and management under different provisions of the Income tax. To assess and manage the workings in relation with statutory provisions and understand the procedures for registration, assessment, filing of returns, penalties, interest applicable there on, filing of application, appeals, etc.

11010800	International Business	1 To Understand the scene
		 To Understand the scope of international business creating awareness about International finance decisions and impact on operations. To understand basics of WTO from the perspective of a business manager. To understand the International Business Environment and theories related to it. To analyze the Finance aspects of International Business, Capital Movement, Risk in international operations, International investment, Financing for foreign trade.
	Industrial Relations and Labour Laws	Related to Industrial Relations and Industrial Disputes 2. Understand Laws Related to Health, Safety and Welfare. 3. Understand Laws Related to Compensation Management & able to get insights into the Industrial Relations scenario in India & important laws governing Industrial Relations & get the knowledge about the role of Govt., Society and Trade Union in India. 4. To Acquaint with the core principles and structures of labour Administration & able to understand the legal framework regarding labour relations.