



# Jagannath International Management School

MOR, Pocket-105, Kalkaji, New Delhi-110019

(Affiliated to Guru Gobind Singh Indraprastha University and  
Approved under Section 2(f) of UGC Act 1956)



## Programme Outcomes (POs) & Course Outcomes (COs) of B.COM (H) Programme





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**Bachelor of Commerce (B.COM)** programmes are designed to ensure that each student acquires the desired competencies after graduating with a degree, as stated below. To attain the same, Programme Outcomes (POs) for both the courses are identified and described as follows:

## Programme Outcomes (POs) for B.COM(H)

1. Increase cognizance about overall functioning of a business enterprise
2. Develop effective oral and written communication to enable and effectuate reporting and valuation of business
3. Develop comprehensive understanding and problem solving abilities in functional areas -marketing, human resources, finance, operations etc.
4. Develop critical thinking skills and reasoning abilities to analyze the business data using various techniques and tools and take well informed business decisions.
5. Demonstrate awareness of ethical issues; ability to distinguish ethical and unethical behaviors and take ethical stands.
6. Collaborate and lead teams across organizational boundaries and demonstrate leadership qualities to maximize the usage of diverse skills of team members.





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## Course outcomes(COs) of the B.COM(H) Programme



## Course Outcomes (COs) of B.COM(H)

### B.COM(H) Semester I

B.COM 101	Management Process and Organizational Behaviour	<p>CO1-Develop better understanding in students about management principles (from historical perspective also).</p> <p>CO2-Visualise process of management in business and real life context.</p> <p>CO3-Understand management as a cyclical process with significance of feedback and control.</p> <p>CO4-Analyse individual behavior both in isolation and in Organizational context.</p> <p>CO5-Decipher the variables which affect individual and organizational behavior</p> <p>CO6-Intricacies of group behavior, group task and group effectiveness.</p> <p>CO7-Visualize development of organization culture through organization behavior.</p> <p>CO8-Implement and manage change in organizations.</p>
B.COM 103	Financial Accounting	<p>CO1-Record all the business transactions which have financial implications</p> <p>CO2-Utilise accounting concepts and theories to record transactions accurately.</p> <p>CO3-Generate financial statements from all the transactions recorded.</p> <p>CO4-Apply concepts of depreciation, provisions and reserves and their impact on asset and firm valuation</p> <p>CO5-Distinguish between the emerging fields of accounting (Human Resource Accounting, Green Accounting, Inflation Accounting, and Social Responsibility Accounting) and measure them from the accounting perspective.</p> <p>CO6-Identify sources of finance and process of raising finance, thereby recording all the funds accumulated and placing them in the books of accounts.</p>
B.COM 105	Micro Economics	<p>CO1: Understand the concepts of economics and apply them in their personal and business decision making.</p> <p>CO2: Visualize the variations of price and elasticity with respect to demand and</p>



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		<p>supply.</p> <p>CO3:To predict consumer behaviour through concepts of marginal utility.</p> <p>CO4:Infer the optimum levels of production in view of scarce resources in long and short run.</p> <p>CO5:Analyse different market structures in context of costs and revenue.</p> <p>CO6:Analyze real-world business problems with a systematic theoretical framework.</p>
B.COM 107	Business Communication	<p>CO1:Use the process of communication to overcome the barriers of effective businesscommunication</p> <p>CO2:Draft effective proposals, letters and other business reports</p> <p>CO3:Communicate effectively in English with brevity and clarity in both oral &amp;written form</p> <p>CO4:Speak effectively at public forums</p> <p>CO5:Identify and analyze the impact of culture in communication</p> <p>CO6:Collect, analyze and present data persuasively for all kinds of businesscorrespondence</p> <p>CO7:Exhibit verbal and non-verbal communication ability through presentations</p>
B.COM 109	Computer Application	<p>CO 1: Apprehend the basic functioning of a computer through hardware and software</p> <p>CO 2: Comprehend the functioning of Operating System which support the user interface.</p> <p>CO 3: Achieve proficiency in Word, PowerPoint and Excel for office automationassistance.</p> <p>CO 4: Identify IT infrastructure for business organization.</p> <p>CO 5: Synthesize the importance of computer in different business sectors and personal life.</p>
B.COM 111	Computer Application-LAB	<p>CO1: Gain proficiency in creating business documents like letters, memos, reports, term papers, and typesetting novels and magazines, etc</p> <p>CO2: Use audio-visual tools to have a greater visual impact in presentations.</p> <p>CO3: Execute basic and complex mathematical functions in an easy way</p> <p>CO4: Present data pictographically through charts, graphs etc.</p> <p>CO5: Analyze quantitative data through execution of various statistical tests</p>





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## B.COM(H) Semester II

B.COM 102	Business Mathematics	<p>CO1: Employ the concept of expression, equations and inequalities to investigate and describe relationships to solve problems.</p> <p>CO2: Develop proficiency in distinguishing mathematical tools to solve complex business problems.</p> <p>CO3: Develop analytical skills to process and interpret word problems using combinatorial problems.</p> <p>CO4: Examine Business problems translated into mathematical situations by using concepts of Matrices.</p> <p>CO5: Use appropriate techniques to explore calculus and algebraic concepts.</p> <p>CO6: Demonstrate the economic applications of differentiation and integration.</p>
B.COM 104	Business Law	<p>CO1: Develop an understanding of different laws applying to business transactions</p> <p>CO2: Analyze and interpret the implications of transactions involving contractual obligations</p> <p>CO3: Comprehend the key legal aspects pertaining to setting up of a new company including rights and responsibilities of shareholders</p> <p>CO4: Interact effectively using standard legal terminology</p> <p>CO5: Utilize critical thinking skills to demonstrate rational and precise argument to various case laws</p> <p>CO6: Interpret the various legal provisions to develop their own cases and examples to contribute to the field of knowledge</p>
B.COM 106	Macro Economics	<p>CO1: Understand different macroeconomic variables, aggregates &amp; their interdependency.</p> <p>CO2: Understand &amp; Calculate macroeconomic variables &amp; indicators to assess National Income</p> <p>CO3: Describe the circular flow of income through the sectors of the economy and the process of income multipliers that influence these flows</p> <p>CO4: Analyze factors which influence overall performance of an economy w.r.t economic theories</p> <p>CO5: Use the IS/LM model to explain economic fluctuations and the impact of monetary and fiscal policy</p> <p>CO6: Understand government policies framework from 5 year plans &amp; achievement of Equilibrium.</p>





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B.COM 108	Cost Accounting	<p>CO1:Allocate cost to business decisions and components. CO2:Take decisions based on cost attached to various alternatives.            CO3:Able to manage inventory at optimal levels.            CO4:Allocate cost to human functions and variances therein.            CO5:Calculate the different types of Overheads of business organization.            CO6:Prepare a Cost Sheet.            CO7:Allocate to processes to identify abnormal losses and profits.            CO8:Able to determine total cost of projects and contracts through detailed bifurcation of processes.</p>
B.COM 110	Business Studies	<p>CO1: Interpret the concept of business enterprises and analyze the various external and internal forces impacting a business system            CO2: Comprehend legal, social and ethical obligations of business towards various stakeholders.            CO3: Analyze different forms of business organizations and their challenges            CO4: Assess the potentials of startups in India            CO5: Identify various sources of funds and design strategies to allocate and appropriate them            CO6: Analyze the present role and future scope of small business and multinational corporations            CO7: Identify various institutions supporting and governing business organizations and assess their contribution</p>
B.CO M 112	Minor Project Report	<p>CO1:Acquire knowledge about the company and industry on which the student intend to create a project.            CO2:Understand the basics of research on minor level.            CO3: Draft a formal project report with a formal format.            CO4: Demonstrate basic computer proficiency including the use of word processing.</p>







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## B.COM(H) III Semester

<p>B.COM 205</p>	<p>Human Resource Management</p>	<p>CO1: Appreciate the fact that Human being is an asset to the organization            CO2: Identify and Analyze Challenges of Managing Resources            CO3: Create a Recruitment plan for an organization using various resources and processes            CO4: Identify sources of Recruitment and create a Selection process            CO5: Able to design a need based training program and measure its effectiveness            CO6: Should be able to create compensation and development strategies for employees            CO7: To create a Performance Appraisal process            CO8: To understand the nuances and compliances of employee safety and welfare schemes</p>
<p>B.CO M 207</p>	<p>Business Ethics and Corporate Social Responsibility</p>	<p>CO1: Identify and prioritize personal values and apply those in making ethical decisions.            CO2: Apply the theoretical precepts of ethical theory in order to evaluate real-life ethical dilemmas.            CO3: Use contemporary and Classical frameworks to analyze and suggest resolutions for ethical dilemmas.            CO4: Analyze the scope and content of ethical theory and its relevance for diverse institutional and operational business contexts.            CO5: Apply the theoretical precepts of ethical theory in order to evaluate real-life ethical dilemmas and be able to explain techniques of moral reasoning.            CO6: Interpret the relevance of ethical reasoning to one's own professional career.            CO7: Aware of the constraints that organizational life can sometimes place on moral self-determination            CO8: Identify and address the objectives of corporate social responsibility and related policies</p>







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B.COM 209	Business Statistics	CO1 Analyse the data and transform it into constructive information by using Regression and correlation. CO2 Convert a given business problem into a mathematical proposition. CO3 Predict future values of variables using established relationships and concepts. CO4 Apply concept of probability to real life and business situations.
B.COM 211	COMP Software(Tally)	CO1- Use Tally ERP9 to digitally record all the financial transactions of a business enterprise. CO2- Appraise the technological advantages of Tally ERP 9 including Multilingual Capabilities, Remote Access and Security Features. CO3- Generate different types of financial statements. CO4- Manage inventory effectively with minimum cost. CO5- View various exception reports to track unusual transactions and balances. CO6- Create bank reconciliation statements.
B.COM 213	Managerial Personality Development	CO1: Develop the concept of self and self-esteem CO2: To conduct SWOT analysis of one's own self Appraise self-competencies and map the skill CO3: Analyse one's own personality and identify gaps from skills required by the corporate environment-personality fit. CO4: Identify alternatives and evaluate them without subjectivity, prejudice and biases CO5: Stay updated of current trends and Express objective opinion on situation and issues





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## B.COM(H) Semester IV

BCOM 202	Fundamentals of Financial Management	CO1: Differentiate the sources of financing with respect to their costs and returns CO2: Decide the proportion of funds from different sources CO3: Comprehend the value of funds for past, present and future CO4: Decide on alternative business decisions through various capital budgeting techniques CO5: Value business projects using various discounting and non-discounting techniques CO6: Maintain optimal liquidity through various sources and components of working capital CO7: Take managerial decisions regarding surplus funds
BCOM 204	Auditing	CO1: Apply the basic understanding of generally accepted auditing standards and methodology of auditing CO2: Evaluate the quality control procedures necessary for auditing. CO3: Appreciate the importance of the ethical standards of certified professional auditors. CO4: Identify the legal liabilities arising from audits and other assurance services. CO5: Analyse audit reports in view of auditor's rights, duties and responsibilities. CO6: Interpret current developments in auditing services and initiate actions.





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BCOM 206	Corporate Accounting	<p>CO1: Identify the sources of finance and process of raising it.</p> <p>CO2: Record all the funds accumulated and accurately placing them in the books of accounts.</p> <p>CO3: Prepare the financial statements of companies according to revised schedule 3 of</p> <p>CO4: Analyze and interpret the accounting treatment used in corporate restructuring ( Amalgamation and Internal reconstruction)</p> <p>CO5: Demonstrate the ability to solve accounting problems associated with the incorporation, expansion or liquidation of public limited or joint stock companies.</p> <p>CO6: Comprehend the accounts of banking, insurance and electricity companies and identify the differential accounting treatment between these companies.</p>
BCOM 208	Indian Economy	<p>CO1: Understand the inter play of forces that drive the growth and development of Indian Economy</p> <p>CO2: Identify the core problems of the Indian Economy and measures to address the same</p> <p>CO3: Assess the pre and post reform period of the Indian Economy through the New Economic Policy</p> <p>CO4: Analyze the key Industrial Sectors in terms of their present challenges and future</p> <p>CO5: Comprehend the Foreign Trade position of the Indian Economy with respect the world economy</p> <p>CO6: Analyze the government policies and strategies using the concepts of fiscal and monetary policy.</p>
BCOM 210	Financial Modeling	<p>CO1: Use excel as a software and develop basic financial spreadsheets.</p> <p>CO2: Translate the theoretical concepts into excel based formulae.</p> <p>CO3: Prepare financial statements.</p> <p>CO4: Construct projected financial statements.</p> <p>CO5: Determine the extrinsic and intrinsic value from the projected financial Statements.</p> <p>CO6: Extrapolate the value of the firm using sensitivity and scenario analysis.</p> <p>CO7: Examine the difference between the present and future value of the firm by Applying techniques of Time Value of Money.</p>



BCOM 214	Research Methodology	<p>CO1: Identify a business problem and formulate a hypotheses for it. CO2: Prepare a research plan to solve a research problem. CO3: Identify sources of data and analyse data collection methods and tools. CO4: Perform a detailed data analysis using software and tools to analyse relations between variables and draw inferences. CO5: Analyse various research designs in different business / organisational situation and context CO6: Prepare and present reports of research findings</p>
B.CO M 210	Research Methodology -LAB	<p>CO1: Gain proficiency in tools like Advance Excel and R for data analysis. CO2: Execute basic and complex mathematical functions in Excel CO3: Develop data pictographically using tables, graphs and charts CO4: Analyze quantitative data through execution of various statistical tests CO5: Analyze data and Interpret results CO6: Draw conclusions and presenting the results</p>

## B.COM(H) Semester V

B.CO M 301	Income Tax Law and Practice	<p>CO1: Understanding the fundamental law of income tax laws in India. CO2: Understanding the relationship between residential status of an assessee and its relationship with the tax incidence. CO3: Calculation of incomes under the five head of incomes: Salaries, House property, Profits and Gains from Business or Profession, Capital Gains and other sources. CO4 : Understanding various of ways of tax planning and determination of taxable income of an individual. CO5 : What if an assessee has suffered losses? Then applying the provisions of set-off and carry forward of losses. CO6 :Applying the provisions of tax collection restricted to TDS and advance tax. CO7: Filling of tax return forms. CO8: Applying the provisions of DTAA.</p>
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BCOM 303	Entrepreneurship Development	<p>CO1: : Identify different ways to become an entrepreneur – Family business owner, Start up, social entrepreneur, franchisee owner, intrapreneur.</p> <p>CO2: Identify the skills required to start a venture and assess individual fits for it.</p> <p>CO3: Analyze the entrepreneurial environment and opportunities there in</p> <p>CO4: Prepare a business plan for pitching to prospective funding agencies.</p> <p>CO5: To understand the legal compliances required for entrepreneurial ventures</p> <p>CO6: Become aware of the training opportunities available for developing entrepreneurial skills and behavior.</p>
BCOM 305	Information Systems Management	<p>CO 1: Develop comprehensive understanding of different Information systems.</p> <p>CO 2: Differentiate between Information system at different level of the of decision making.</p> <p>CO 3: Create and manipulate database for speedy retrieval of data.</p> <p>CO 4: convert raw data into useful information</p> <p>CO 5: Exhibit the role and concept of databases in information systems.</p> <p>CO 6: Analyze alternative information systems using cost benefit analysis.</p>
B.CO M 307	Information Systems Management (LAB)	<p>CO1: Achieve proficiency in developing databases with SQL.</p> <p>CO2: Apply the syntax and semantics of SQL.</p> <p>CO3: Develop databases using SQL.</p> <p>CO4: Reproduce a working model related to Database Management Systems.</p>



BCOM 309	Summer Training Report	<p>CO1: Acquire knowledge about the working of the company and industry in which Student is placed.</p> <p>CO2: Gain outlook of practical experience/exposure of working in an organization.</p> <p>CO3: Understand organizational processes of the department in which the student is placed in the company.</p> <p>CO4: Draft a formal summer internship report with a formal format.</p> <p>CO5: Demonstrate basic computer proficiency including the use of word processing and spreadsheet software packages.</p>
BCOM 311	ELECTIVE Investment management	<p>CO1: Choose most optimal alternative according to the context and risk appetite.</p> <p>CO2: Analyze individual stock on risk return matrix.</p> <p>CO3: Develop primary insight into behavioral finance.</p> <p>CO4: Comprehend pre-requisites for listing of securities on stock exchange.</p>

## B.COM Semester VI

B.CO M 302	Financial Management	<p>CO1: Apply the basic understanding of generally accepted auditing standards and methodology of auditing</p> <p>CO2: Evaluate the quality control procedures necessary for auditing.</p> <p>CO3: Appreciate the importance of the ethical standards of certified professional auditors.</p> <p>CO4: Identify the legal liabilities arising from audits and other assurance services.</p> <p>CO5: Analyse audit reports in view of auditor's rights, duties and responsibilities.</p> <p>CO6: Interpret current developments in auditing services and initiate actions.</p>
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B.COM 304	Goods and Services Tax	<p>CO1: Know the fundamental law of indirect taxes in India.</p> <p>CO2: Know the constitutional requirements and amendments for implementation of GST law.</p> <p>CO3: Acquire the knowledge of the statutory provisions of the GST Act, 2017. CO4 : Understand the significance of the provisions of place and time of supply.CO5: understand the backbone of the GST i.e. Input Tax Credit.</p> <p>CO6 : understand the provisions of tax collection.</p> <p>CO7: understand the provisions of inspection, search , seizure, arrest.CO8: understand the provisions of advance ruling.</p>
B.COM 306	International Business	<p>CO1: Comprehend the impact of international factors and variables business</p> <p>CO2: Understand the governance and legal framework of international business and various agencies involved</p> <p>CO3: Differentiate between globalization &amp; liberalization and understand the needs challenges for both</p> <p>CO4: Identify and analyse different options and strategies available to expand/grow business globally</p> <p>CO5: Comprehend the impact of socio-cultural and legal factors on business across countries</p> <p>CO6: Develop the ability to understand the impact of different cultures on Work and teams in global business.</p>
B.CO M 308	Financial Modeling - LAB)	<p>CO1: Use excel as a software and develop basic financial spreadsheets.</p> <p>CO2: Translate the theoretical concepts into excel based formulae.</p> <p>CO3: Prepare financial statements.</p> <p>CO4: Construct projected financial statements.</p> <p>CO5: Determine the extrinsic and intrinsic value from the projected financial statements.</p> <p>CO6: Extrapolate the value of the firm using sensitivity and scenario analysis. CO7: Examine the difference between the present and future value of the firm by applying techniques of Time Value of Money.</p>







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B.CO M310	Project	CO1: Articulate the relevance of their research to their coursework and professional future CO2:Articulate a clear research question or problem and defining scope CO3:formulate a hypothesis from research problem .Identify appropriate research design for the identified problem CO4: Conduct literature review and identify the conceptual framework for research CO5:identify the data collection technique and tools to analyze and interpret data CO6:Draw conclusions and suggest recommendations based on data interpretation
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