

Kalinga University

Commerce & Management

Bachelor Of Commerce

PO

S. No.	Program Outcome (PO) Description
1	To create for the students of Kalinga University an additional avenue of self-employment and also to benefit Industries by providing them with suitable trained persons in the field of Commerce.
2	To prepare students to explore opportunities, being newly created, in the field of Commerce due to Globalization, Privatization and Liberalization.
3	To give an adequate exposure to operational environment in the field of Commerce.
4	To provide adequate basic understanding about the field of Commerce.
5	To inculcate training and practical approach among the students by using modern technologies in the field of Commerce.
6	The students are trained with the help of different presentations, projects and assignments to understand the dynamics of Trade in a better way.
7	This programme teaches the students how to move sequentially in order to solve a problem effectively
8	The curriculum is designed in such a way that the students are driven to develop an attitude of life-long learning.
9	The courses aim at instituting entrepreneurial skills in the students by instilling in them competencies needed to become an entrepreneur
10	The courses included in the programme teach the students to cultivate such characteristics keeping the larger societal goal in mind

PSO

S. No.	Program Specific Outcome (PSO) Description
1	Apply different concepts in starting and managing business and realize the social responsibilities, social realities and inculcate an essential value system
2	An ability to apply conceptual foundations of management to solve practical decision-making problems.
3	An ability to adapt to dynamic changes in an environment with an understanding of societal and ecological issues relevant to professional managerial practice through life-long experiential learning.
4	Develop excellent adaptability to function in the multi-disciplinary work environment, good interpersonal skills as a leader in a team in appreciation of professional ethics and societal responsibilities.
5	To ignite a passion for a multidisciplinary approach to problem solving, critical analysis, and decision making by giving due importance for lateral thinking so that management graduates see things from a perspective that is not just simple but effective.



KALINGA
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CO

S.No.	Course Code	Course Name	Course Outcome (CO's) - Description
1	BCOM101	Financial Accounting	CO1: Understand the theoretical framework of accounting and to prepare financial statements.
			CO2: Determine depreciation and value of inventory
			CO3: Learn accounting for hire purchase transactions, leases, branches and departments.
			CO4: Understand the concepts of partnership firm and prepare accounts for dissolution of a partnership firm.
			CO5: Develop the skill of preparation of trading and profit and loss account and balance sheet using computerized accounting.
2	BCOM102	Principles And Practices of Management	CO1: Understand the evolution of management and apprehend its effect on future managers.
			CO2: Analyze how organizations adapt to an uncertain environment and decipher decision making techniques managers use to influence and control the internal environment.
			CO3: Comprehend the changes happening in organization structure over time
			CO4: Analyze the relationship amongst functions of management i.e. planning, organizing, directing and controlling
			CO5: Appreciate the changing dynamics of management practice.
3	BCOM103	Micro Economics	CO1: To explain the mechanics of supply and demand in allocating goods and services and resources.
			CO2: To describe how changes in demand and supply affect markets.
			CO3: To understand the choices made by a rational consumer.
			CO4: To identify relationships between production and costs.
			CO5: To define key characteristics and consequences of different forms of markets
4	BCOM104	English	CO1: It will enhance Language of communication, various speaking skills such as personal communication, social interactions and communication in professional situations such as interviews, group discussions and office environments, important reading skills as well as writing skills such as report writing, note taking etc. While, to an extent, the art of communication is natural to all living beings, in today's world of complexities, it has also acquired some elements of science. It is hoped that after studying this course, students will find a difference in their personal and professional interactions.
5	BCOM105	Computer Applications in Business	CO1: Bridge the fundamental concepts of computers with the present level of knowledge of the students
			CO2: Understand the practical concepts of MS Word, MS Excel and MS Power Point.
			CO1: Recognize and apply appropriate theories, principles and concepts relevant to cost accounting.

6	BCOM201	Cost Accounting	CO2: Exercise appropriate judgement in selecting and learning material/ inventory control concepts.
			CO3: Plan, design and execute labour requirement and procedures under different plans, and concepts.
			CO4: Understanding overheads and its ascertainment using different treatment techniques and practices.
			CO5: Learn problems relevant to different types of cost using ideas and techniques some of which are at forefront of the discipline.
7	BCOM202	Macro Economics	CO1: To identify the basic macroeconomic variables
			CO2: To identify economic growth and its determinants.
			CO3: To identify international factors affecting economies.
			CO4: To Analyze policies and its role.
			CO5: To Assess the external macro environment
8	BCOM203	Business Mathematics and Statistics	CO1: To provide students with the understanding of role of quantitative techniques in business decision making.
			CO2: To prepare a common platform for students for better understanding of statistical tools.
			CO3: To familiarize the students of different streams about different quantitative techniques
			CO4: To understand in more specific Management related areas from planning till controlling.
9	BCOM204	Business Law	CO1: Understand characteristics of Indian Contract Act.
			CO2: Define Specific Contract, Contract of Indemnity of Indian contract Act.
			CO3: Describe features of the Sales of Good Act 1930.
			CO4: Identify the main provisions of The Partnership Act, 1932 and Limited liability partnership.
			CO5: Describe the provisions of Negotiable Instrument Act 1881.
10	BCOM205A	Environmental Studies	CO1: To understand fundamentals of environment
			CO2: To understand about the concept of natural resources.
			CO3: To understand about the concept biodiversity and conservation
			CO4: To understand environmental pollution.
			CO5: To understand Human Communities and the Environment.
11	BCOM301	Corporate Accounting	CO1: Develop an understanding of accounting for share capital and debentures
			CO2: Prepare financial statements of a company.
			CO3: Develop an understanding of cash flow statements.
			CO4: Understand the accounting for amalgamation and liquidation of companies.
			CO5: Prepare consolidated balance sheet for Holding company.

12	BCOM302	Human Resource Management	CO1: Understand basic nature and importance of human resource management and policies.
			CO2: Analyze the current theory and practice of recruitment and selection.
			CO3: Realize the importance of performance management system in enhancing employee performance.
			CO4: Recommend actions based on results of the compensation analysis and design compensation schemes that are cost effective, the increase productivity of the workforce.
			CO5: Understand role of modern HRM in meeting challenges of changing business environment.
13	BCOM303	Principles of Marketing	CO1: Understand the concepts and the principles of marketing.
			CO2: Analyze the concept of consumer buying behavior and its importance.
			CO3: Design the strategies used for product life cycle.
			CO4: Determine pricing policies and strategies of a product.
			CO5: Design promotion strategies used for a product
14	BCOM304	Indian Financial System	CO1: Analyze the role of various markets in financial intermediation.
			CO2: Analyze the roles of various market regulators in Indian Financial System
			CO3: : Identify the principles of operations of financial institutions and the issues faced by them.
			CO4: Understand the functionality of Financial market.
			CO5: Identify the roles played by various institutions
15	BCOM305	Business Communication	CO1: Understand principles of effective business communication
			CO2: Recognize elements of corporate communication, its barriers and strategies to overcome it.
			CO3: Design office memos, Transactional, Directive Memo and Status memo
			CO4: Understand the skills for report writing and presentation
			CO5: Execute and Apply group discussion and interview skills.
16	BCOM401	Research Methodology	CO1: To create scientific attitude towards solving a management problem and impart knowledge about tools available for carrying out research.
			CO2: To introduce the basic concepts and need of research methodology that will help in data analysis and preparation of reports.
			CO3: To understand the use of research design and software in research
			CO4: To understand in reporting procedure of research activities.
			CO1: Explain the concept of fundamental financial concepts, especially time value of money.
			CO2: Apply capital budgeting projects using traditional methods.

17	BCOM402	Financial Management	CO3: Analyze the main ways of raising capital and their respective advantages and disadvantages in different circumstances CO4: Integrate the concept and apply the financial concepts to calculate ratios and do the capital budgeting.
18	BCOM403	Business Policy and Strategy	CO1: To understand strategic management process in management. CO2: To understand strategic management process in an organization CO3: To understand about the approaches to the Environment scanning CO4: To understand about internal analyses of organizations and their competitive environment. CO5: To understand more specific approaches to Strategy formation from models.
19	BCOM404	International Business	CO1: To Explain the concepts in international business with respect to foreign trade/international business CO2: To apply the current business phenomenon and to evaluate the global business environment in terms of economic, social and legal aspects. CO3: To analyse the principle of international business and strategies adopted by firms to expand globally. CO4: To understand exchange rate determination CO5: To integrate concept in international business concepts with functioning of global trade.
20	BCOM405	Indian Economy	CO1: To understand key concept of Indian economy. CO2: To familiarize with research terminologies and various types of research design. CO3: : To get an insight into various policy regimes with respect to Indian economic scenario CO4: To get acquainted with various sectoral trends and issues. CO5: To have basic learning of unemployment and inflation in Indian economic scenario.
21	BCOM501	Income Tax : Law and Practice	CO1: To understand the basic concepts in the law of income tax and determine the residential status of different persons. CO2: To Identify the five heads in which income is categorised and compute income under the heads 'Salaries' and 'Income from House Property'. CO3: To compute income under the head 'Profits and gains of business or profession', 'Capital gains' and 'Income from other sources'. CO4: To understand clubbing provisions, aggregate income after set-off and carry forward of losses, and deductions allowed under the Income Tax Act; and further to compute taxable income and tax liability of individuals and firms. CO5: To develop the ability to file online returns of income.
			CO1: The students will be able to identify the impact of changing from employee to leader and personality characteristics on leadership behavior.

22	BCOM502	Value Based Leadership	CO2: Students will be to understand and apply leaders role in implementing and managing change; motivation and communication strategies to manage team performance effectively. CO3: Decision making skills will be inculcated among the students to gather, assess, and use information to make informed and well-reasoned decisions as a leader CO4: Inculcation of leadership skills and exposure to the role of leaders in creating an organization culture.
23	BCOM504	E- Commerce	CO1: To analyze the impact of E-commerce on business models and strategy. CO2: To describe the major types of E-commerce. CO3: To explain the process that should be followed in building an E-commerce presence CO4: To identify the key security threats in the E-commerce environment CO5: To describe how procurement and supply chains relate to B2B E-commerce.
24	BCOM505	Financial Markets, Institutions and Financial Services	CO1: To understand the meaning and scope of financial markets as well as institutions in India. CO2: To understand the concepts of Money Market and Capital Market CO3: To explain Commercial Banking and its Current developments CO4: To explain concept of Non-Banking Financial Companies (NBFC's). CO5: To examine the Financial Services Industry.
25	BCOM506	Industrial Relations and Labour Laws	CO1: To comprehend the evolution of Industrial Relations. CO2: To understand the concept of Trade Unions and the factors affecting it. CO3: To analyze the concept and process of collective bargaining. CO4: To evaluate the causes of Indiscipline and misconduct. CO5: To understand the concept of Industrial Dispute and Factories act for the employee welfare.
26	BCOM507	Management Accounting	CO1: To evaluate the application of management accounting and the various tools used. CO2: To making Inter-firm and inter-period comparison, of financial statements using ratios analysis. CO3: To prepare and learn different budgets for the business. CO4: To calculate and understanding the Material, Labor and overhead variances and its utility. CO5: To analyze Cost Volume Profit analysis and its applications in different situation.
			CO1: To understand the concepts of "entrepreneur", "entrepreneurship" and their development in all forms and shapes. CO2: : Effectively assess entrepreneurial opportunities and build the required business plan to reach entrepreneurial goals

27	BCOM601	Entrepreneurship Development	CO3: To understand the programs designed and formulated by Central, State governments and other important institution in entrepreneurship development. CO4: To understand the special challenges of starting new ventures and introducing new product and service ideas, the process of founding a startup. CO5: Comprehend the legal issues involved while setting up an enterprise and entrepreneurial financing.
28	BCOM602	Business Ethics & Corporate Social Responsibility	CO1: To Analyze the Employees conditions and Business Ethics. CO2: To analyze various ethical codes in corporate governance. CO3: To Enhance awareness and critical self-examination of one's own values. CO4: To appreciate the relevance of personal values in the business/workplace setting. CO5: To Analyze corporate social Responsibility.
29	BCOM605	Indirect Taxes	CO1: Analyze the concept and basic of Goods and Service Tax. CO2: Determine provisions relating to supply of goods and rendering services CO3: Determine valuation in Goods and service Tax and payment of Goods and Service Tax. CO4: Determine the concept and provisions relating to Inter Goods and Service Tax act. CO5: Compute Assessable value and customs Duty in Indirect Tax.
30	BCOM606	Credit Management and SME	CO1: Evaluate the role, importance and regulatory framework of Small and medium Enterprises. CO2: Identify the financial institutions providing finance to Small and medium Enterprise CO3: Comprehend the market promotion and technological developments in Small medium Enterprise CO4: Comprehend the concept of sick units and ways of restructuring them CO5: Evaluate credit facilities available for Small Medium Enterprises.
31	BCOM607	Performance Appraisal and Compensation Management	CO1: To understand performance appraisals is to measure and improve the performance of employees and increase their future potential and value to the company. CO2: To Review the appraisee's performance and clearly summaries the agreed level of performance. CO3: To understand about the role of human resources management in dealing with employees, and methods used to provide compensation CO4: To understand a sound knowledge of job evaluation approaches and provide an understanding of how job evaluation fits into the broader context of human resources management, and to provide practical skills in the application of job evaluation systems.

			CO5: To understand profit sharing plans to retain employee in order to improve productivity
32	BCOM608	Advertising And Brand Management	CO1: To understand key concept of Advertising.
			CO2: To understand about the Advertising aids and Media.
			CO3: To understand about the Brand
			CO4: To understand in more specific Brand Adoption Practices



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