



DEPARTMENT OF COMMERCE

BACHELOR OF COMMERCE

2023 - 2026

Programme Outcomes (PO)

The following are drafted based on the UGC – LOCF guidelines for the three-year B. Com Programme (Common for all B. Com programs).

After the completion of the B.Com program, the student will have:

PO_01. **Disciplinary Knowledge:** Developed the ability to execute comprehensive knowledge of Accounting, Business, Law, and Taxation.

PO_02. **Communication Skills:** Developed the ability to communicate contemporary issues in Financial Planning, analysis, control, and decision making.

PO_03. **Critical Thinking:** Developed the ability to examine the results and apply them in Banking, Finance, Law, and Marketing.

PO_04. **Problem Solving:** Developed the ability to analyse and synthesize data, which enables one to comprehend solutions to the diverse problems in the areas of Accounting, Finance, Human Resources, and Taxation.

PO_05. **Research-related Skills:** Developed the ability to do research and evaluate the development in various branches of Commerce and Business.

PO_06. **Information and Communication Technology (ICT):** Developed the ability to use Information and Communication Technology (ICT) tools for exploring and analysing the business information.

PO_07. **Self-Directed Learning:** Developed the capability to work independently in various projects of different facets of Business and Commerce.

PO_08. **Moral and Ethical Awareness:** Develop professional integrity and ethical responsibility.

PO_09. **Lifelong Learning:** Developed the ability of self-directed learning for personal development and skill improvement.

Bachelor of Commerce Program Specific Outcomes (PSO)

PSO 1: Core Business Knowledge: Apply the fundamental concepts of accounting, finance, law, economics, taxation, management, and marketing to real-world business problems.

PSO 2: Analytical and Critical Thinking: Analyses financial statements and interpret business data for strategic decision-making. Acquire proficiency in using modern business tools and software such as Tally, Excel, and accounting systems.

PSO 3: Entrepreneurial and Employment Readiness: Develop entrepreneurial skills to start and manage businesses.

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CURRICULUM

Category Credit Detail			
Sl.No.	Description	Credits	Maximum Credit
1	DC - Discipline Core	60	60
2	DE - Discipline Elective	24	24
3	PI - Projects and Internship	2	2
4	OE - Open Elective	9	9
5	AE - Ability Enhancement	8	8
6	SE - Skill Enhancement	9	9
7	VAC - Value Added Courses	8	8
Total Credits		120	

Discipline Core									
sl.no	Course Code	Course Title	Course Type	Version	L	T	P	J	Credits
1	UCCA101L	Micro Economics	Theory Only	1.0	3	0	0	0	3.0
2	UCCA102L	Financial Accounting	Theory Only	1.0	4	0	0	0	4.0
3	UCCA103L	Marketing Management	Theory Only	1.0	3	0	0	0	3.0
4	UCCA104L	Business Management	Theory Only	1.0	3	0	0	0	3.0
5	UCCA105L	Business Law	Theory Only	1.0	3	0	0	0	3.0
6	UCCA106E	Business Mathematics and Statistics	Embedded Theory and Lab	1.0	3	0	2	0	4.0
7	UCCA107L	Macro Economics	Theory Only	1.0	3	0	0	0	3.0
8	UCCA201L	Corporate Accounting	Theory Only	1.0	4	0	0	0	4.0
9	UCCA202L	Corporate Law	Theory Only	1.0	3	0	0	0	3.0
10	UCCA203L	Financial Management	Theory Only	1.0	3	0	0	0	3.0
11	UCCA204L	Cost Accounting	Theory Only	1.0	4	0	0	0	4.0
12	UCCA205L	Management Accounting	Theory Only	1.0	3	0	0	0	3.0
13	UCCA206L	Indirect Taxation	Theory Only	1.0	3	0	0	0	3.0
14	UCCA207L	Financial Markets and Institutions	Theory Only	1.0	3	0	0	0	3.0
15	UCCA208E	Financial Analysis	Embedded Theory and Lab	1.0	1	0	4	0	3.0
16	UCCA209L	Banking Theory and Practice	Theory Only	1.0	3	0	0	0	3.0
17	UCCA301L	Income Tax Law and Practice	Theory Only	1.0	4	0	0	0	4.0

18	UCCA302E	Business Research Methods	Embedded Theory and Lab	1.0	3	0	2	0	4.0
19	UCCA401L	Strategic Management	Theory Only	1.0	3	0	0	0	3.0
20	UCCA402L	Forensic Accounting	Theory Only	1.0	3	0	0	0	3.0
21	UCCA403L	Financial Statement Analysis	Theory Only	1.0	3	0	0	0	3.0
22	UCCA404L	Corporate Finance	Theory Only	1.0	4	0	0	0	4.0
23	UCCA405L	Quantitative Methods	Theory Only	1.0	4	0	0	0	4.0
24	UCCA406L	Bank Financial Management	Theory Only	1.0	3	0	0	0	3.0

Discipline Elective

sl.no	Course Code	Course Title	Course Type	Version	L	T	P	J	Credits
1	UCCA108L	Human Resource Management	Theory Only	1.0	3	0	0	0	3.0
2	UCCA109L	Advanced Financial Accounting	Theory Only	1.0	3	0	0	0	3.0
3	UCCA110L	Business Communication	Theory Only	1.0	2	0	0	0	2.0
4	UCCA111L	Entrepreneurship Development	Theory Only	1.0	3	0	0	0	3.0
5	UCCA210L	Audit and Assurance	Theory Only	1.0	3	0	0	0	3.0
6	UCCA211L	Performance Management	Theory Only	1.0	3	0	0	0	3.0
7	UCCA212L	Strategic Business Leader	Theory Only	1.0	3	0	0	0	3.0
8	UCCA213L	Strategic Business Reporting	Theory Only	1.0	3	0	0	0	3.0
9	UCCA214L	Financial Reporting	Theory Only	1.0	4	0	0	0	4.0
10	UCCA303L	Enterprise Risk Management	Theory Only	1.0	3	0	0	0	3.0
11	UCCA304L	Accounting for M&A and Valuation	Theory Only	1.0	3	0	0	0	3.0
12	UCCA305P	Accounting Software Lab	Lab Only	1.0	0	0	4	0	2.0
13	UCCA332L	Financial Derivatives	Theory Only	1.0	3	0	0	0	3.0
14	UCCA407L	Advanced Financial Management	Theory Only	1.0	4	0	0	0	4.0
15	UCCA408L	Advanced Performance Management	Theory Only	1.0	4	0	0	0	4.0
16	UCCA409L	Advanced Audit and Assurance	Theory Only	1.0	4	0	0	0	4.0
17	UCCA410L	Security Analysis and Portfolio Management	Theory Only	1.0	4	0	0	0	4.0
18	UCCA411L	E Commerce	Theory Only	1.0	3	0	0	0	3.0
19	UCCA412L	Business Analytics	Theory Only	1.0	3	0	0	0	3.0
20	UCCA431L	Logistics and Supply Chain Management	Theory Only	1.0	4	0	0	0	4.0

Projects and Internship

sl.no	Course Code	Course Title	Course Type	Version	L	T	P	J	Credits
1	UCCA399J	Summer Internship	Project	1.0	0	0	0	0	2.0
2	UCCA499J	Research Project/Dissertation	Project	1.0	0	0	0	0	12.0

Open Elective									
sl.no	Course Code	Course Title	Course Type	Version	L	T	P	J	Credits
1	CFOC133M	E-Business	Online Course	1.0	0	0	0	0	3.0
2	CFOC587M	Economics of Banking and Finance Markets	Online Course	1.0	0	0	0	0	3.0
3	CFOC663M	Money, Banking & Financial Markets	Online Course	1.0	0	0	0	0	3.0
4	UCSC326E	Data Analysis with Python	Embedded Theory and Lab	1.0	2	0	2	0	3.0
5	UHUM101L	Personal Finance	Theory Only	1.0	3	0	0	0	3.0
6	UHUM102L	Company Secretarial Practice	Theory Only	1.0	3	0	0	0	3.0
7	UHUM103L	International Business	Theory Only	1.0	3	0	0	0	3.0
8	UHUM105L	Taxation	Theory Only	1.1	2	1	0	0	3.0
Ability Enhancement									
sl.no	Course Code	Course Title	Course Type	Version	L	T	P	J	Credits
1	UENG101L	Effective English Communication	Theory Only	1.0	2	0	0	0	2.0
2	UENG102L	Technical English Communication	Theory Only	1.0	2	0	0	0	2.0
3	UENG102P	Technical English Communication Lab	Lab Only	1.0	0	0	2	0	1.0
4	UIFL100L	Indian/Foreign Language -	Basket	1.0	0	0	0	0	3.0
Skill Enhancement									
sl.no	Course Code	Course Title	Course Type	Version	L	T	P	J	Credits
1	UCCA316E	Stock Market Operations	Embedded Theory and Lab	1.0	2	0	2	0	3.0
2	UCCA317L	Inter and Intra Personal Skills	Theory Only	1.0	3	0	0	0	3.0
3	UCCA318L	Event Management	Theory Only	1.0	3	0	0	0	3.0
4	UCCA319L	Leadership and Team Building	Theory Only	1.0	3	0	0	0	3.0
5	UCCA320L	Campus to Corporate	Theory Only	1.0	3	0	0	0	3.0
6	USTS101P	Qualitative Skills - I	Soft Skill	1.0	0	0	3	0	1.5
7	USTS102P	Quantitative Skills - I	Soft Skill	1.0	0	0	3	0	1.5

Value Added Courses									
sl.no	Course Code	Course Title	Course Type	Version	L	T	P	J	Credits
1	UCHY101L	Environmental Science	Theory Only	1.0	2	0	0	0	2.0
2	UCSC110L	Artificial Intelligence	Theory Only	1.0	3	0	0	0	3.0
3	UCXC100V	Co-Curricular Course	Basket	1.0	0	0	0	0	1.0
4	USSC101L	Indian Constitution	Theory Only	1.0	2	0	0	0	2.0