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V.S.S.D College, Kanpur

ProgrammeOutcomes

The Bachelor of Commerce (B.Com) program equips students with a solid foundation in business concepts like accounting, finance, and economics, while enhancing critical thinking, communication, and leadership skills. It fosters ethical decision-making, financial literacy, and a global business perspective. Graduates are prepared for diverse careers, from well-established roles like Chartered Accountancy (CA) and Company Secretary (CS) to emerging sectors such as travel, hospitality, and media, empowering them to navigate modern business challenges with entrepreneurial and innovative thinking.

Programme Specific Outcomes

Earning a Bachelor of Commerce (B.Com) degree reflects a commitment to professional growth and a capacity to navigate complex challenges, making graduates ideal candidates for various roles in business and management. With a strong foundation in financial principles and business operations, graduates are equipped to handle diverse responsibilities and thrive in team-oriented settings. They can explore numerous career paths, such as Financial Planner, Risk Manager, Operations Coordinator, Marketing Specialist, and Corporate Trainer, among others. This versatility allows B.Com graduates to pursue meaningful careers tailored to their aspirations across different sectors.



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Programme: B.Com.	Year: First	Semester: First
Subject: Commerce		
CourseCode: C010102T	CourseTitle: BusinessStatistics	
<p>Courseoutcomes: Aftercompletingthiscourseastudentwillhave:</p> <ul style="list-style-type: none">✓ Ability to understand the concepts, scope, and importance of statistics, along with the methods of data collection and presentation.✓ Ability to calculate and interpret various measures of central tendency and dispersion for data analysis.✓ Ability to apply different methods of correlation to analyze the relationship between variables.✓ Ability to construct and interpret index numbers and perform time series analysis.✓ Ability to use interpolation and extrapolation techniques for estimating values within and beyond data sets.		



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Programme: B.Com.	Year: First	Semester: First
Subject: Commerce		
CourseCode: C010103T	CourseTitle: BusinessCommunication	
<p>Courseoutcomes: Aftercompletingthiscourseastudentwillhave:</p> <ul style="list-style-type: none">✓ Ability to understand the process, types, and importance of communication, including overcoming various barriers.✓ Ability to apply non-verbal communication skills and practice effective listening techniques in different scenarios✓ Ability to enhance business language and presentation skills, including error correction and the use of visual aids.✓ Ability to write effective reports following proper formats, including the use of visuals and citation rules		



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Programme: B.Com.	Year: First	Semester: First
Subject: Commerce		
CourseCode: C010104T	CourseTitle: IntroductiontoComputerApplication	
<p>Courseoutcomes: Aftercompletingthiscourseastudentwillhave:</p> <ul style="list-style-type: none">✓ Ability to understand the components, functions, and generations of computer systems, and their role in business.✓ Ability to grasp the fundamentals of software, operating systems, and number systems in computing.✓ Ability to comprehend the importance of database management systems (DBMS) and their applications in business.✓ Ability to manage data processing systems, understand data hierarchy, and use databases effectively.✓ Ability to utilize word processing tools for document creation, editing, and printing.✓ Ability to understand and apply concepts of data communication networking, including LAN and WAN.		



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Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce		
CourseCode: C010201T	CourseTitle: BusinessManagement	
<p>Courseoutcomes: Aftercompletingthiscourseastudentwillhave:</p> <ul style="list-style-type: none">✓ Ability to understand the concept, characteristics, and significance of management, including managerial roles and functional areas.✓ Ability to apply planning and decision-making processes effectively in organizational contexts.✓ Ability to analyze organizational structures, authority-responsibility relationships, and departmentalization.✓ Ability to manage communication, coordination, and the process of implementing and adapting to change.✓ Ability to implement effective control mechanisms, motivate teams, and apply leadership theories in management.		



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Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce		
CourseCode: C010202T	CourseTitle: FinancialAccounting	
<p>Courseoutcomes: Aftercompletingthiscourseastudentwillhave:</p> <ul style="list-style-type: none">✓ Ability to understand the nature and scope of accounting, including generally accepted accounting principles and standards.✓ Ability to apply the double entry system and prepare key financial statements, including journals, ledgers, trial balances, and balance sheets.✓ Ability to manage royalty accounts, hire purchase accounts, and installment payment systems, including relevant calculations and record-keeping.✓ Ability to account for branch accounts and understand their classification and importance in business operations.✓ Ability to compute insurance claims, manage insolvency accounts, and prepare necessary statements and accounts related to these areas		



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Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce		
CourseCode: C010203P	CourseTitle: ComputerisedAccounting(Practical)	
Courseoutcomes: After completing this course a student willhave: <ul style="list-style-type: none">✓ Ability to understand the concept, objectives, and limitations of accounting information, including its users and needs.✓ Ability to recognize the qualitative characteristics of accounting information and its role in business.✓ Ability to comprehend computer fundamentals and different software types		



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used in accounting.

- ✓ Ability to utilize computerized accounting systems for data entry and report generation.

Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce		
CourseCode: C010204T	CourseTitle: EssentialsofE-commerce	
Courseoutcomes: Aftercompletingthiscourseastudentwillhave:		



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- ✓ Ability to understand the differences between e-commerce and traditional business practices, and their benefits and limitations.
- ✓ Ability to analyze e-commerce applications in B2C, including online shopping, travel, stock trading, and banking services.
- ✓ Ability to explore key technologies and marketplaces in B2B e-commerce, including supplier, buyer, and intermediary models.
- ✓ Ability to comprehend e-governance applications, including EDI, government-to-business, and citizen-to-government interactions



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Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce		
CourseCode: C010205 T	CourseTitle: BusinessEconomics	
<p>Course outcomes: After completing this course a student will have:</p> <ul style="list-style-type: none">✓ Ability to understand the contributions of famous Indian economists and the nature and scope of business economics.✓ Ability to analyze demand concepts, including the laws of demand, elasticity, and revenue curve analysis.✓ Ability to evaluate production functions and cost theories, differentiating between short-run and long-run costs.✓ Ability to comprehend market structures, including price determination in perfect competition, monopoly, and monopolistic competition.✓ Ability to explore business cycles and distribution theories, including wage, rent, interest, and profit concepts.		



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Programme: B.Com.	Year: Second	Semester: Third
Subject: Commerce		
CourseCode: C010301T	CourseTitle: CompanyLaw	
<p>Courseoutcomes: After completing this course a student will have:</p> <ul style="list-style-type: none">✓ Ability to understand the Indian Companies Act 2013, including the nature, types, and formation of companies.✓ Ability to analyze shares and share capital, including the rights and liabilities of members and methods of borrowing.✓ Ability to comprehend company management structures, including the roles and responsibilities of directors and the conduct of meetings.✓ Ability to explore minority rights and majority powers, focusing on the protection of minority interests and the process of winding up a company.		



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Programme: B.Com.	Year: Second	Semester: Third
Subject: Commerce		
CourseCode: C010302T	CourseTitle: CostAccounting	
<p>Courseoutcomes: After completing this course a student will have:</p> <ul style="list-style-type: none">✓ Ability to understand the nature, scope, and advantages of cost accounting and the installation of a costing system.✓ Ability to classify costs and analyze material purchase, storage, and control, including methods of pricing material issues.✓ Ability to manage labor costs, including wage payment methods, idle time, overtime, and labor turnover.✓ Ability to classify and allocate overheads and calculate machine hour rates for effective cost management.✓ Ability to prepare cost sheets, reconciliation statements, process accounts, and contract accounts for various costing methods.		



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Programme: B.Com.	Year: Second	Semester: Third
Subject: Commerce		
CourseCode: C010303 T	CourseTitle: BusinessRegulatoryFramework	
<p>Courseoutcomes: After completing this course a student will have:</p> <ul style="list-style-type: none">✓ Ability to understand the Indian Contract Act, 1872, including definitions, classifications, and essential elements of a contract.		



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- ✓ Ability to analyze concepts of offer and acceptance, capacity of parties, free consent, and consideration in contract formation.
- ✓ Ability to evaluate the performance, discharge, and remedies for breach of contracts, including special contracts like indemnity and agency.
- ✓ Ability to comprehend the Sale of Goods Act, 1930, focusing on conditions, warranties, transfer of ownership, and remedial measures.
- ✓ Ability to understand the Negotiable Instruments Act, including the nature and functioning of cheques, promissory notes, and bills of exchange.

Programme: B.Com.	Year: Second	Semester: Third
Subject: Commerce		
CourseCode: C010304T	CourseTitle: InventoryManagement	



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Courseoutcomes:

Aftercompletingthiscourseastudentwillhave:

- ✓ Ability to understand the concepts and processes of inventory management, including its importance and principles.
- ✓ Ability to analyze inventory valuation methods and the need for effective inventory planning and control.
- ✓ Ability to comprehend working capital management, including classification, requirements, and relevant ratios.
- ✓ Ability to evaluate inventory control techniques and their role in minimizing obsolescence and ensuring accurate inventory levels.



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Programme: B.Com.	Year: Second	Semester: Fourth
Subject: Commerce		
CourseCode: C010401T	CourseTitle: IncomeTaxLawandAccounts	
<p>Courseoutcomes: After completing this course a student will have:</p> <ul style="list-style-type: none">✓ Ability to understand the taxation policy of Raja Todarmal and key definitions related to income tax.✓ Ability to analyze different sources of income, including salaries, house property, and profits from business, along with related depreciation rules.✓ Ability to compute capital gains and income from other sources, including deductions from gross total income.✓ Ability to evaluate procedures for loss set-off, income clubbing, and the roles of income tax authorities in the assessment process.		



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Programme: B.Com.	Year: Second	Semester: Fourth
Subject: Commerce		
CourseCode: C010402 T	CourseTitle: FundamentalsofMarketing	
<p>Courseoutcomes: Aftercompletingthiscourseastudentwillhave:</p> <ul style="list-style-type: none">✓ Ability to understand the nature, scope, and importance of marketing, including consumer behavior and environmental factors.✓ Ability to analyze market segmentation, targeting, positioning, and the product development process.✓ Ability to evaluate pricing strategies and promotion tools within the context of integrated marketing communication.✓ Ability to comprehend distribution channels, retailing types, and recent developments in marketing practices, including online and social marketing.		



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Programme: B.Com.	Year: Second	Semester: Fourth
Subject: Commerce		
CourseCode: C010403 P	CourseTitle: DigitalMarketing(Practical)	



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CourseOutcomes:

After completing this course a student will have:

- ✓ Ability to understand the concept of Digital Marketing along with the basic forms and norms of Digital Marketing.
- ✓ Ability to understand the terminologies associated with the field of Digital Marketing and control along with their relevance.
- ✓ Ability to identify the appropriate method and techniques of Digital Marketing for solving different problems.
- ✓ Ability to apply basic Digital Marketing principles to solve business and industry related issues and problems.
- ✓ Ability to understand the concept of Budgetary Control, Cash Flow Statement, Fund Flow Statement, Break Even Analysis etc.



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Programme: B.Com.	Year: Second	Semester: Fourth
Subject: Commerce		
Course Code: C010404T	Course Title: Fundamentals of Entrepreneurship	
<p>Courseoutcomes: Aftercompletingthiscourseastudentwillhave:</p> <ul style="list-style-type: none">✓ Ability to grasp the concept of Entrepreneurship, including fundamental laws and practices.✓ Ability to comprehend key terminologies in the field of Entrepreneurship and their significance.✓ Ability to identify essential functions and qualities of an Entrepreneur for addressing various challenges.✓ Ability to apply core principles of Entrepreneurship to resolve business and industry-related issues.✓ Ability to understand the concept of small businesses, methods for raising funds, and the role of Entrepreneurship Development Programs (EDP).		



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Programme: B.Com.	Year: Second	Semester: Fourth
Subject: Commerce		
CourseCode: C010405T	CourseTitle: TourismandTravelManagement	
<p>Courseoutcomes: Aftercompletingthiscourseastudentwillhave:</p> <ul style="list-style-type: none">✓ Ability to define tourism-related concepts, including tourists and various classifications of tourism, as well as recognizing growth trends in the industry.✓ Ability to identify different types of package tours, the role of tour wholesalers, and the characteristics of various tour operations.✓ Ability to comprehend the functions of travel agencies, establish a travel agency, and understand essential travel documentation processes such as passport and visa requirements.✓ Ability to analyze the economic, social, cultural, and environmental impacts of tourism, as well as the functions and objectives of key tourism organizations like UNWTO, IATA, and TAAI.		



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Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce		
CourseCode: C010501T	CourseTitle: CorporateAccounting	
<p>Courseoutcomes : Aftercompletingthiscourseastudentwillhave</p> <ul style="list-style-type: none">✓ Ability to identify types of shares and differentiate between preference and equity shares.✓ Ability to understand the processes of issuing, forfeiting, and redeeming shares.✓ Ability to outline characteristics and types of debentures and their issuance processes.✓ Ability to compute profit prior to incorporation for financial reporting.✓ Ability to apply Indian Accounting Standard 14 for amalgamations and liquidation procedures.		



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Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce		
CourseCode: C010502T	CourseTitle: GoodsandServicesTax	
<p>Courseoutcomes: Aftercompletingthiscourseastudentwillhave</p> <ul style="list-style-type: none">✓ Ability to understand indirect taxes, their features, and differences from direct taxes, including GST structure and definitions.✓ Ability to explain time and place of supply, along with value determination and GST liability.✓ Ability to utilize input tax credit (ITC) and manage payment and refund processes under GST.✓ Ability to navigate registration procedures, maintain accounts, and manage invoices and audits in compliance with GST regulations.		



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Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerc e		
CourseCode: C010503 T	CourseTitle: BusinessFinance	
<p>Courseoutcomes: Aftercompletingthiscourseastudentwillhave</p> <ul style="list-style-type: none">✓ Ability to understand the scope of business finance, including investment, financing, and dividend decisions.✓ Ability to analyze capital budgeting and evaluate investment decisions.✓ Ability to calculate and interpret the cost of various capital sources.✓ Ability to evaluate dividend policies and working capital significance.✓ Ability to apply time value of money concepts in finance.		



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- ✓ Ability to differentiate between new issue and secondary markets, and understand stock exchange functions.

Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce		
CourseCode: C010504T	CourseTitle: PrinciplesandPracticesofInsurance	



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Courseoutcomes:

Aftercompletingthiscourseastudentwillhave:

- ✓ Ability to define and classify types of risks and methods for managing them.
- ✓ Ability to explain the meaning, history, functions, and principles of insurance, including reinsurance and double insurance.
- ✓ Ability to outline the essentials of life insurance contracts and the procedures involved.
- ✓ Ability to describe the significance and characteristics of marine insurance, including policy types and clauses.
- ✓ Ability to understand the scope and conditions of fire insurance and various types of miscellaneous insurance.



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Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce		
CourseCode: C010505T	CourseTitle: MonetaryTheoryandBankinginIndia	
<p>Courseoutcomes: Aftercompletingthiscourseastudentwillhave:</p> <ul style="list-style-type: none">✓ Ability to understand money's functions and measures of money supply in India.✓ Ability to comprehend the structure and functions of the Indian banking system.✓ Ability to identify features and policies of development banks and non-banking financial institutions.✓ Ability to explain the Reserve Bank of India's functions and its impact on monetary policy.		



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Programme: B.Com.	Year: Third	Semester: Sixth
Subject: Commerce		
CourseCode: C010601T	CourseTitle: AccountingforMangers	
<p>Course outcomes: Aftercompletingthiscourseastudentwillhave:</p> <ul style="list-style-type: none">✓ Ability to grasp the fundamentals of Managerial Accounting, including its key forms and standards.✓ Ability to comprehend relevant terminologies within Managerial Accounting and their significance in practice.✓ Ability to recognize suitable methods and techniques in Managerial Accounting for addressing various challenges.✓ Ability to implement core principles of Managerial Accounting to tackle business and industry-related problems.✓ Ability to understand concepts such as Budgetary Control, Cash Flow Statements, Fund Flow Statements, and Break-Even Analysis.		



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Programme: B.Com.	Year: Third	Semester: Sixth
Subject: Commerce		
CourseCode: C010602T	CourseTitle: Auditing	
<p>Courseoutcomes: Aftercompletingthiscourseastudentwillhave:</p> <ul style="list-style-type: none">✓ Ability to grasp the principles and practices of Managerial Accounting, including its various forms and norms.✓ Ability to understand relevant terminology in Managerial Accounting and its applications.✓ Ability to identify and employ appropriate techniques for solving diverse accounting problems.✓ Ability to apply foundational principles of Managerial Accounting to real-world business issues.✓ Ability to comprehend concepts like Budgetary Control, Cash Flow Statements, Fund Flow Statements, and Break-Even Analysis.		



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Programme: B.Com.	Year: Third	Semester: Sixth
Subject: Commerce		
CourseCode: C010604T	CourseTitle: FinancialMarketOperations	



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Courseoutcomes:

Aftercompletingthiscourseastudentwillhave:

- ✓ Ability to grasp the concept of Financial Markets, including their fundamental forms and standards.
- ✓ Ability to comprehend relevant terminology in Financial Markets and its significance.
- ✓ Ability to identify and utilize appropriate methods and techniques in Financial Markets to address various issues.
- ✓ Ability to apply foundational principles of Financial Markets to tackle business and industry-related challenges.
- ✓ Ability to understand the concepts of Primary and Secondary Markets, Stock Exchanges, SEBI, and more.



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Programme: B.Com.	Year: Third	Semester: Sixth
Subject: Commerce		
CourseCode: C010605T	CourseTitle: HumanResourceManagement	
<p>Course outcomes : After completing this course a student will have:</p> <ul style="list-style-type: none">✓ Ability to understand the concepts and functions of Human Resource Management and the role of HR managers in policy development.✓ Ability to recognize factors affecting recruitment and selection, including processes and methods.✓ Ability to identify training objectives and methods for employee development.✓ Ability to evaluate employee compensation, welfare schemes, and benefits.✓ - Ability to manage performance appraisal techniques, grievance handling, and collective bargaining processes.		



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Programme: B.Com.	Year: Third	Semester: Sixth
Subject: Commerce		
CourseCode: C010606T	CourseTitle: BusinessEthicsandCorporateGovernance	
<p>Courseoutcomes: Aftercompletingthiscourseastudentwillhave:</p> <ul style="list-style-type: none">✓ Ability to understand the significance of values, their sources, types, and their impact on loyalty and ethical behavior.✓ Ability to comprehend business ethics, including its nature, characteristics, and the need for ethical practices in management.✓ Ability to analyze the ethical value system and its cultural implications on individual ethics.✓ Ability to evaluate the relationship between law and ethics, and the social responsibilities of businesses regarding laws and customer welfare.✓ Ability to assess corporate governance issues, transparency, the role of auditors, and the impact of global governance challenges.		



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