

**Goa Vidyaprasarak Mandal's**  
**GOPAL GOVIND POY RAITURCAR COLLEGE OF COMMERCE AND**  
**ECONOMICS, FARMAGUDI, PONDA- GOA**  
**PROGRAMME AND COURSE OUTCOME**

**Bachelor of Commerce (B.Com.) : National Education Policy (NEP) 2020**

**Programme Outcome**

At the end of the three-year/four year degree in Bachelor of Commerce (B.Com.) Programme, the students will:

**PO1:** get basic understanding and knowledge in the areas related to management, marketing, finance, accounting, taxation, economics, business communication and information technology and be capable of understanding the business world and economy.

**PO2:** develop analytical, decision-making and leadership skills thereby increasing their job prospects.

**PO3:** develop the practical skills to work as an accountant, audit assistant, tax consultant, computer operator, data analyst and in the areas of other financial supporting services.

**PO4:** build entrepreneurial skills and competencies needed to become an entrepreneur enabling them to start their own business.

**PO5:** be able to pursue higher education such as CA, CS, ICWA, MBA and M. Com. and can carry out research in the field of finance and commerce and lead to develop an attitude of life-long learning.

**PO6:** imbibe human values, build their character and become responsible citizens.

Course	Course Code and Course Title	Course Outcomes (CO)
<b>SEMESTER I</b>		
<b>Major1 (4 Credits)</b>	<b>COM-100: Financial Accounting</b>	<b>CO1:</b> Explain the basic accounting concepts, conventions and accounting standards. <b>CO2:</b> Record various kinds of business transactions. <b>CO3:</b> Prepare the financial statements as per Companies Act, 2013. <b>CO4:</b> Prepare Investment Accounts for buying/selling of fixed/non-fixed interest- bearing securities.
	<b>COM-101: Elements of Cost</b>	<b>CO1:</b> Explain various concepts in cost accounting. <b>CO2:</b> Identify and account for elements of material and employee costs. <b>CO3:</b> Identify and account for elements of overhead costs. <b>CO4:</b> Prepare cost sheet.
<b>Minor1 (4 Credits)</b>	<b>COM-111: Principles and Practice of Management</b>	<b>CO1:</b> Describe the competitive landscape of a company using Porter's five force model. <b>CO2:</b> Interpret the relevance of delegation and decentralization of authority in an organization. <b>CO3:</b> Recognise the various needs of an individual using Maslow's Need-Hierarchy Theory. <b>CO4:</b> Elucidate the principles and major techniques of control and apply the principles and techniques of coordination.
<b>Multidisciplinary Course (3 Credits)</b>	<b>ECO-131: Sustainable Development</b>	<b>CO1:</b> Describe the competitive landscape of a company using Porter's five force model. <b>CO2:</b> Interpret the relevance of delegation and decentralization of authority in an organization. <b>CO3:</b> Recognise the various needs of an individual using Maslow's Need-Hierarchy Theory. <b>CO4:</b> Elucidate the principles and major techniques of control and apply the principles and techniques of coordination.

<b>Multidisciplinary Course (3 Credits)</b>	<b>ENG-131: Culture Study through Film: India</b>	<b>CO1:</b> Appreciate film as a vehicle of culture <b>CO2:</b> Interpret a world increasingly shaped by motion pictures <b>CO3:</b> Critique the medium of film <b>CO4:</b> Analyse the cinematic techniques and genres in Indian Cinema
<b>Ability Enhancement Course (AEC1) (2 Credits)</b>	<b>ENG-151: Communicative English: Spoken and Written</b>	<b>CO1:</b> Elicit and show respect for the views of others as well as be culturally sensitive. <b>CO2:</b> Display emotional stability and self-confidence. <b>CO3:</b> Apply critical thinking skills through decision-making and problem-solving. <b>CO4:</b> Demonstrate effective written communication for an intended purpose and audience that follows genre/disciplinary conventions that reflect creation, organization, precision, and revision.
<b>Skill Enhancement Course ( SEC1) (3 Credits)</b>	<b>COM-141: Computer Application in Business</b>	<b>CO1:</b> Explain the concepts of Information Technology. <b>CO2:</b> Discuss significance and applications of Internet Applications. <b>CO3:</b> Discuss significance and applications of Emerging Technologies. <b>CO4:</b> Demonstrate practical skills in Application software.
	<b>COM-142: Business Mathematics-I</b>	<b>CO1:</b> Solve problems in the areas of business calculus, simple and compound interest account, loan and consumer credit. <b>CO2:</b> Undertake necessary computations for problems of interest, annuities and perpetuities, capitalized cost, depletion allowances, stocks and bonds. <b>CO3:</b> Evaluate and select financial arrangements which are best for a consumer. <b>CO4:</b> Demonstrate and use calculus in the areas of Commerce, Economics and Finance.
	<b>COM-145: Innovation and Start-ups</b>	<b>CO1:</b> Develop an entrepreneurial mind-set by learning key skills. <b>CO2:</b> Create and validate a business model and business plan. <b>CO3:</b> Explore business funding opportunities. <b>CO4:</b> Explore business growth opportunities.

<b>Value Added Course (VAC1)</b> <b>(2 Credits)</b>	<b>VAC-100:</b> <b>Environmental studies - I</b>	<b>CO1:</b> Distinguish between renewable and non-renewable resources <b>CO2:</b> Understand different ways to manage resources sustainability <b>CO3:</b> Appreciate the value of bio-diversity and its management
	<b>VAC-116:</b> <b>Life Skills</b>	<b>CO1:</b> Students will be introduced to important Life Skills: Emotional, Social, Critical thinking, and Creative thinking. <b>CO2:</b> Students will understand the connection between emotional, social and thinking skills. <b>CO3:</b> Students will be able to understand the use of these skills and be able to use them in their own personal lives as well as in the helping profession.
<b>Value Added Course (VAC2)</b> <b>(2 Credits)</b>	<b>VAC-104:</b> <b>Constitutional Values and Obligations</b>	<b>CO1:</b> Explain the relevance of Constitution of India in a democratic setup. <b>CO2:</b> Describe the Fundamental Rights and Fundamental Duties. <b>CO3:</b> Explain the policy of governance <b>CO4:</b> Develop ability to apply the Values and State policy enshrined in the Constitution in national life.
	<b>VAC-106:</b> <b>NCC and Nation Building (Army1)</b>	<b>CO1:</b> inculcate a spirit of adventure, explorative inquisitiveness, <b>CO2:</b> develop stamina, endurance, discipline, courage, determination, comradeship. <b>CO3:</b> Develop leadership leading to development of self-confidence, team spirit and spirit-de- corps amongst NCC cadets.

<p><b>Value Added Course (VAC2)</b> <b>(2 Credits)</b></p>	<p><b>VAC-118:</b> <b>Health and Physical Education</b></p>	<p><b>CO1:</b> know the difference and relationship among physical activity, fitness, and health and describe the physiological and psychological benefits of physical activity;</p> <p><b>CO2:</b> analyze the theoretical foundations of motor development and learning, cognitive and affective dimensions of physical activity, and physical activity interventions for mental health conditions;</p> <p><b>CO3:</b> evaluate the components of physical fitness, how to measure them, and develop skills in the prescription of physical activity for different populations while also considering safety;</p> <p><b>CO4:</b> demonstrate practical skills in a range of exercises including cardiovascular, resistance, core strengthening, flexibility, circuit training, low-intensity interval training, sports and recreational activities, yoga, and Pilates;</p> <p><b>CO5:</b> apply knowledge of basic nutrition and hydration practices, stress management techniques, injury prevention, and fitness assessment and goal setting to promote health and wellness; and</p> <p><b>CO6:</b> develop personalized fitness plans and evaluate and adjust them to meet individual goals.</p>
<p><b>SEMESTER II</b></p>		
<p><b>Major2</b> <b>(4 Credits)</b></p>	<p><b>COM-100:</b> <b>Financial Accounting</b></p>	<p><b>CO1:</b> Explain the basic accounting concepts, conventions and accounting standards.</p> <p><b>CO2:</b> Record various kinds of business transactions.</p> <p><b>CO3:</b> Prepare the financial statements as per Companies Act, 2013.</p> <p><b>CO4:</b> Prepare Investment Accounts for buying/selling of fixed/non-fixed interest-bearing securities.</p>
	<p><b>COM-101:</b> <b>Elements of Cost</b></p>	<p><b>CO1:</b> Explain various concepts in cost accounting.</p> <p><b>CO2:</b> Identify and account for elements of material and employee costs.</p> <p><b>CO3:</b> Identify and account for elements of overhead costs.</p> <p><b>CO4:</b> Prepare cost sheet.</p>

<p><b>Minor2 (4 Credits)</b></p>	<p><b>COM-112: Fundamentals of Banking</b></p>	<p><b>CO1:</b> Explain the structures, types and systems of banking.  <b>CO2:</b> Explain the functions, types of customers and banker-customer relationship.  <b>CO3:</b> Elucidate negotiable instruments.  <b>CO4:</b> Practice e-banking.</p>
<p><b>Multidisciplinary Course (3 Credits)</b></p>	<p><b>ECO - 132: Globalisation</b></p>	<p><b>CO1:</b> Understand basic concepts, evolution and dimensions of globalisation.  <b>CO2:</b> Assess the impact of globalisation and the wide range of reactions they have caused around the world.  <b>CO3:</b> Evaluate the pros and cons of globalisation and suggest measures.  <b>CO4:</b> Summarize the globalisation of markets, production, Investment and Technology.</p>
	<p><b>ENG- 132: Advanced Writing Skills in English</b></p>	<p><b>CO1:</b> Interact at a personal and professional level using English as the medium of communication  <b>CO2:</b> Write short narratives and summaries with appropriate use of paragraphing and punctuation  <b>CO3:</b> Use language effectively in interpersonal and official communication  <b>CO4:</b> Identify and rectify errors in usage and syntax</p>
<p><b>Ability Enhancement Course (AEC2) (2 Credits)</b></p>	<p><b>ENG-152: Digital Content Creation in English</b></p>	<p><b>CO1:</b> Create and deliver individual presentations using a variety of digital software  <b>CO2:</b> Compose and present a digital story  <b>CO3:</b> Identify and distinguish between different genres of writing  <b>CO4:</b> Write a book/ film review  <b>CO5:</b> Interpret graphic data to arrive at an informed conclusion</p>

<b>Skill Enhancement Course ( SEC2) (3Credits)</b>	<b>COM-146: Business Data Processing and Networking</b>	<b>CO1:</b> Explain the concepts of data processing and data analysis and its applications in business <b>CO2:</b> Elaborate the concepts of computer networking and e-commerce technology and its applications in business. <b>CO3:</b> Develop skills of data analysis using relevant Application software. <b>CO4:</b> Apply the Spreadsheet tools to solve business problems.
	<b>COM -147: Business Mathematics-II</b>	<b>CO1:</b> Analyse and relate acquired mathematical concepts to problems in Business and Economics <b>CO2:</b> Solve problems on general aptitude and logical reasoning in view of various competitive examinations. <b>CO3:</b> Demonstrate ability to solve system of equations and its applications in Operations Research. <b>CO4:</b> Apply mathematical logic in reasoning and constructing mathematical arguments to provide proofs
	<b>COM-149: Introduction to Agripreneurship</b>	<b>CO1:</b> Perform various agripreneurial activities. <b>CO2:</b> Discuss the challenges for Agripreneurship Development in India. <b>CO3:</b> Demonstrate competencies to manage Agri-business Operations. <b>CO4:</b> Demonstrate competencies to manage specific Agri businesses.
<b>Value Added Course (VAC3) (2 Credits)</b>	<b>VAC-100: Environmental studies - I</b>	<b>CO1:</b> Distinguish between renewable and non-renewable resources <b>CO2:</b> Understand different ways to manage resources sustainability <b>CO3:</b> Appreciate the value of bio-diversity and its management

<p><b>Value Added Course (VAC3) (2 Credits)</b></p>	<p><b>VAC-116: Life Skills</b></p>	<p><b>CO1:</b> Students will be introduced to important Life Skills: Emotional, Social, Criticalthinking, and Creative thinking.  <b>CO2:</b> Students will understand the connection between emotional, social andthinking skills.  <b>CO3:</b> Students will be able to understand the use of these skills and be able to use them in their own personal lives as well as in the helping profession.</p>
<p><b>Value Added Course (VAC4) (2 Credits)</b></p>	<p><b>VAC-105: Elections and Electoral Management in India</b></p>	<p><b>CO1:</b> understand the working of India’s complex electoral process  <b>CO2:</b> know the key elements of election machinery in India  <b>CO3:</b> understand the complexities and the solutions thereof that are available on voting day.  <b>CO4:</b> empowered to play an active citizen’s role in the election process</p>
	<p><b>VAC-106: NCC and Nation Building (Army2 )</b></p>	<p><b>CO1:</b> inculcate a spirit of adventure, explorative inquisitiveness, develop stamina, endurance, discipline, courage, determination, comradeship,  <b>CO2:</b> Develop leadership leading to development of self-confidence, team spirit and spirit-de- corps amongst NCC cadets</p>
	<p><b>VAC -115: Yoga and Ayurveda</b></p>	<p><b>CO1:</b> To promote healthy lifestyles through traditional knowledge of yoga.  <b>CO2:</b> To provide exposure to the ayurvedic concepts dealing with wellness.</p>



<p><b>Value Added Course (VAC4) (2 Credits)</b></p>	<p><b>VAC-118 : Health and Physical Education</b></p>	<p><b>CO1:</b> know the difference and relationship among physical activity, fitness, and health and describe the physiological and psychological benefits of physical activity;</p> <p><b>CO2:</b> analyze the theoretical foundations of motor development and learning, cognitive and affective dimensions of physical activity, and physical activity interventions for mental health conditions;</p> <p><b>CO3:</b> evaluate the components of physical fitness, how to measure them, and develop skills in the prescription of physical activity for different populations while also considering safety;</p> <p><b>CO4:</b> demonstrate practical skills in a range of exercises including cardiovascular, resistance, core strengthening, flexibility, circuit training, low-intensity interval training, sports and recreational activities, yoga, and Pilates;</p> <p><b>CO5:</b> apply knowledge of basic nutrition and hydration practices, stress management techniques, injury prevention, and fitness assessment and goal setting to promote health and wellness; and</p> <p><b>CO6:</b> develop personalized fitness plans and evaluate and adjust them to meet individual goals.</p>
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