

PROGRAMME OUTCOME, PROGRAMME SPECIFIC OUTCOME
&
COURSE OUTCOME

DEPARTMENT OF COMMERCE, HINDOL COLLEGE, KHAJURIAKATA,
DHENKANAL, ODISHA

PROGRAM NAME: B.COM. (HONS.)

PROGRAM OUTCOMES (POs)

- PO-1.** Deep Understanding of Accounting Issues Related to Business
- PO-2.** Understanding of General Business Functions Impacting Organization
- PO-3.** Interpersonal and Communication Skills
- PO-4.** Understanding Ethical, Social Sustainable Business Issues
- PO-5.** Developing Entrepreneurship Acumen

PROGRAM SPECIFICATION OUTCOMES (PSOs)

- PSO – 1.** Demonstrate Ability to Interpret and Analyze Financial Statements
- PSO – 2.** Understanding the Rules and Regulation Laid Down by Accounting Body
- PSO – 3.** Demonstrate Ability to Understand Compliance as per Various Enactment
- PSO – 4.** Acquiring Conceptual Clarity of Various Functions and Ability to Analyze Various Functional Issues
- PSO – 5.** Demonstrating Ability to Evolve Strategies for Business
- PSO – 6.** Demonstrate Effectively Oral and Written Communication
- PSO – 7.** Demonstrate Ability to work in Groups. Exhibit skills like Empathy, EQ, Managerial and Inter-Personnel Skills
- PSO – 8.** Demonstrate understanding of social cues and contexts in social interaction
- PSO – 9.** Develop Ethical Practices and Imbibe Values for Better Corporate Governance. Understand Ethical Challenges and Choices in a Business Setting
- PSO – 10.** Demonstrate Understanding of Sustainability Related Concerns in Varied Areas
- PSO – 11.** Understand the Ecosystem of Start up in the Country
- PSO – 12.** Demonstrate the Ability to Create Business Plans

COURSE OUTCOMES (COs)

CO1: To obtain practical understanding of financial accounting, identify the financial accounting concepts and to have an overview about the Management accounting concepts.

CO2: To familiarize the process behind the preparation of financial Statements and to analyse the conceptual and regulatory framework (legislation and accounting standards) required to prepare financial statements.

CO3: Developing an understanding of double entry bookkeeping and to gain the practical knowledge about the control accounts.

CO4: Relate and apply the accounting treatment of tangible assets, inventories, receivables, share issue and also understand the concept of manufacturing account

CO5: Understand the need for audit and identify the errors in accounting and rectify the same

CO6: Familiarize the students with the key areas of cost accounting like cost classification, tools and techniques used in planning, control and decision making

CO7: Equip students with the knowledge of budget preparation and variance analysis.

CO8: Acquaint students with the concept of integration of cost accounts with the financial accounts.

CO9: Develop an understanding of different costing methods – Job, Batch and Process Costing

CO10: Introduce the concept of CVP Analysis and its influence on decision making in companies.