

GOVERNMENT COLLEGE ROPAR

(Affiliated To Punjabi University, Patiala)



PROGRAMME OUTCOMES & COURSE OUTCOMES

Graduate Programme Outcomes-BA/BCom/BSc

Graduate Programmes at Government College Ropar are outcome-based, with the following expected outcomes:

PO1	Critical Thinking and Problem-Solving Skills: Learners will gain advanced critical thinking and problem-solving abilities. They will be able to analyze complicated topics, assess evidence, examine many points of view, and develop novel solutions.
PO2	Advanced Knowledge and Expertise: Graduate programs aim to provide students with a deep understanding of their chosen field or specialization. Graduates will have acquired advanced knowledge, theories, methodologies, and skills specific to their area of study.
PO3	Research and Scholarly Abilities: Graduates will have the ability to design and conduct independent research, critically analyze existing literature, and contribute to the advancement of knowledge in their field.
PO4	Effective Communication: Focusing on developing strong communication skills. Students will be able to articulate complex ideas and research findings clearly and effectively, both in written and oral forms, to both specialized and non-specialized audiences.
PO5	Cross-Disciplinary Knowledge: Depending on the program, graduates may acquire cross-disciplinary knowledge, enabling them to integrate and apply concepts and methodologies from multiple fields to address complex problems and contribute to interdisciplinary collaboration.
PO6	Professional Ethics and Responsibility: Emphasizing Professional ethics, integrity, and social responsibility. Graduates will be equipped with ethical decision-making skills and an understanding of the social and ethical implications of their work.
PO7	Professional and Career Development: Providing students with opportunities for professional development, including internships, industry collaborations, and networking events.
PO8	Adaptability and Lifelong Learning: Programs aim to cultivate a growth mindset and a commitment to lifelong learning. Graduates will be prepared to adapt to new challenges, acquire new knowledge, and continuously develop their skills throughout their careers.

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PROGRAMME SPECIFIC OUTCOMES

Bachelor of Commerce

The Bachelor of Commerce Programme at Government College Ropar is outcome-based, with the following PSOs required.

PSO1	Critical Thinking: Graduates should be able to think critically, analyze data, and make informed decisions based on sound reasoning and evidence.
PSO2	Communication: Graduates should be able to communicate effectively and professionally in both written and oral forms.
PSO3	Problem Solving: Graduates should be able to identify and solve problems related to commerce, using appropriate tools and techniques.
PSO4	Entrepreneurship: Graduates should be able to identify and exploit business opportunities, and take initiatives to start and manage their own businesses
PSO5	Ethics: Graduates should have a strong sense of ethics and social responsibility, and should be able to apply ethical and moral principles in their professional and personal lives.
PSO6	Global Perspective: Graduates should be aware of the global business environment and its impact on commerce, and should be able to adapt to the changing demands of the global economy.
PSO7	Lifelong Learning: Graduates should be committed to lifelong learning, and should have the ability to learn independently, as well as collaborate with others to acquire new knowledge and skills.
PSO8	Understanding of Accounting: Students should be able to understand the principles and concepts of accounting, including the accounting equation, double-entry accounting, and the role of accounting in business.

The Bachelor of Commerce Programme at Government College Ropar is outcome-based, with the following COs required.

B.Com First Year Semester-I		
Course Name	Course Outcomes	
Financial Accounting -I	CO1	Students should be able to understand the basic accounting principles, concepts, and conventions that underlie financial accounting
	CO2	Students should be able to prepare financial statements, including the balance sheet and income statement
	CO3	Students should be able to record financial transactions using double-entry accounting and understand the impact of these transactions on the financial statements
	CO4	Students should be able to account for different types of assets, such as property, plant, and equipment, intangible assets, and inventory
Business Laws -I	CO1	Students should be able to understand the legal framework that governs business transactions including the Indian Contract Act
	CO2	Students should be able to understand and apply the laws related to intellectual property rights, including patents, trademarks, copyrights, and trade secrets.
	CO3	Students will be able to learn about Contract of sale of goods , Transfer of ownership under Sale of Goods Act,
	CO4	Students will deepen their knowledge about Hire purchase act and other relevant laws
Computer Applications in Business -I	CO1	Students should be able to understand the basic concepts of computer hardware, software, and operating systems.
	CO2	Students should be able to know about Ms word, creating and editing documents and files

	CO3	Students should be able to use software tools, such as spreadsheets , worksheets , Excel charts and graphs
	CO4	Students should be able to use PowerPoint Presentation Software, to analyze and present data.

B.Com First Year Semester-II		
Course Name	Course Outcomes	
Financial Accounting -II	CO1	Students should be able to understand the basic concepts of Hire purchase and Consignment Accounting
	CO2	Students should be able to record financial transactions of Joint Venture.
	CO3	Students should be able to know about Branch and departmental accounting
	CO4	Students should be able to navigate the Tally software and its features, including creating a company, creating ledgers, and managing accounts.
Business Laws -II	CO1	Students should be able to understand the concept of negotiable instruments and the various types of negotiable instruments, including promissory notes, bills of exchange, and cheques
	CO2	Students should be able to understand and apply the laws related to consumer protection, including the Consumer Protection Act and other relevant laws.
	CO3	Students should be able to understand the Information Technology Act including its Objectives and other related terms.
	CO4	Students should be able to understand the principles and concepts of the Environmental Protection Act, including its objectives and scope.

B.Com. Second Year Semester-III

Course Name	Course Outcomes	
Corporate Accounting –I	CO1	Students should be able to understand the principles and concepts of corporate accounting, including the preparation of financial statements.
	CO2	Students should be able to understand the Concept of share capital, Debentures and its Redemption
	CO3	Students should be able to Compute the Profit Prior to Incorporation.
	CO 4	Students should be able to understand the Concept of Underwriting and Consolidated Financial Statements.
Principles of Business Management	CO1	Students should be able to understand the concept of business management, its evolution, and the various management theories and approaches.
	CO2	Students should be able to understand the importance of planning and decision making in business management and apply various tools and techniques for effective planning and decision making.
	CO3	Students should be able to understand the concepts of leadership and motivation and apply them to create a positive work environment and achieve organizational goals.
	CO4	Students should be able to understand the principles of organizational design and structure and apply them to create effective and efficient organizations.
Income Tax Laws -I	CO1	Students should be able to understand the basic principles and concepts of income tax laws.
	CO2	Students should be able to compute the taxable income of individuals and businesses, including the various types of income and deductions allowed under

		income tax laws.
	CO3	Students should be able to understand Computation of various types of income, deductions, and exemptions.
	CO4	Students should be able to understand the Concept of Set Off and carry Forward of losses.
Business Statistics	CO1	Students should be able to understand the basic concepts of statistics,
	CO2	Students should be able to understand the basic concepts of Central tendency, measures of dispersion.
	CO3	Students should be able to perform time-series analysis to understand the patterns and trends in data over time.
	CO4	Students Should be able to learn about Correlation and Regression analysis including Methods of Forecasting

B.Com. Second Year Semester-IV

Course Name	Course Outcomes	
Corporate Accounting II	CO1	Students should be able to understand the principles and concepts of accounting for reconstruction and liquidation, including the methods of accounting, the treatment of capital reduction, and the preparation of financial statements
	CO2	Students should be able to understand the principles and concepts of accounting for amalgamation and absorption, including the methods of accounting and the treatment of goodwill
	CO3	Students Should be able to learn about liquidation of companies.
	CO4	Students will deepen their knowledge about accounts of banking and insurance Companies.
Income tax Laws -II	CO1	Students Should be able to learn about deductions out of gross total income
	CO2	Students should be able to understand the principles and concepts of TDS, including the legal framework, types of payments subject to TDS, and the rate of TDS.
	CO3	Students should be able to understand the process of appeals, including the types of appeals, the procedures for filing an appeal, and the role of the appellate authorities.
	CO4	Students should be able to learn about computation of total income in regard to income of individual, HUF, Partnership Firm and companies.
Company Law	CO1	Students should be able to understand the principles and concepts of company law, including the legal framework, types of

		companies, and the rights and obligations of shareholders, directors, and officers.
	CO2	Students should be able to understand the process of incorporation of companies, including the requirements for registration, the types of companies, and the documents required for incorporation.
	CO3	Students should be able to understand the principles and concepts of company management, including the roles and responsibilities of directors, officers, and shareholders, and the legal framework for the management of companies.
	CO4	Students should be able to understand the principles and concepts of share capital and shareholders, including the types of shares, the issuance and transfer of shares, and the rights and obligations of shareholders.

B.Com. Second Year Semester-V

Course Name	Course Outcomes	
Cost Accounting-I	CO1	Students should be able to understand the principles and concepts of cost accounting, including the classification of costs, cost behavior, and Preparation of Cost sheet
	CO2	Students should be able to use cost accounting techniques to control costs and improve profitability, including material Control and labour control
	CO3	Students will able to learn about material losses and their treatment
	CO4	Students should be able to Compute Remuneration and incentives as per various plans
Management Accounting-I	CO1	Students should be able to understand the Nature and scope of management accounting
	CO2	Students will be able to prepare comparative and common size statement and trend analysis
	CO3	Students should be able to use management accounting information to make informed business decisions, including pricing decisions, make or buy decisions, and product mix decisions.
	CO4	Students should be able to Prepare Cash Flow and Fund Flow statement.
	CO5	Students should be able to learn about calculation and interpretation of ratios.
Indirect Taxes	CO1	Students should be able to understand the principles and concepts of indirect taxes, including the types of indirect taxes, their legal framework, and their impact on businesses.
	CO2	Students should be able to understand the GST regime, including its structure, registration, compliance, and filing of GST returns
	CO3	Students should be able to understand the

		principles and concepts of customs duty, including import and export procedures, classification of goods, valuation, and assessment of customs duty.
	CO4	Students should be able to understand the principles and concepts of central excise duty, including the manufacturing process, classification of goods, valuation, and assessment of excise duty.
	CO5	Students should be able to understand the principles and concepts of VAT and sales tax, including the registration, compliance, and filing of VAT and sales tax returns
Corporate Finance	CO1	Students should be able to understand the Nature , objectives and scope of Corporate finance
	CO2	Students should be able to evaluate investment opportunities, including capital budgeting techniques, such as net present value (NPV), internal rate of return (IRR), and payback period.
	CO3	Students should be able to understand the principles and concepts of capital structure, including the sources of long-term financing, the cost of capital, and the optimal capital structure.
	CO4	Students should be able to manage working capital, including managing cash, accounts receivable, inventory, and accounts payable
	CO5	Students will deepen their knowledge about various sources of finance to run a business
Auditing	CO1	Students should be able to understand the principles and concepts of auditing, including the objectives of auditing, the audit process, and the role of auditors.
	CO2	Students should be able to plan an audit, including understanding the client's business and industry, identifying audit

		risks, and developing an audit plan
	CO3	Students should be able to understand the principles and concepts of internal control, including identifying and evaluating internal controls, assessing control risk.
	CO4	Students should be able to prepare Audit reports, including expressing an opinion on financial statements and communicating audit findings to management and other stakeholders
	CO5	Students should be able to learn about Tax and Management audit including its Objectives and scope

B.Com Third Year Semester-VI		
Course Name	Course Outcomes	
Cost Accounting -II	CO1	Students should be able to apply various costing methods, such as job costing, Contract Costing and Service Costing
	CO2	Students should be able to learn about Process Costing , inter Process profits and equivalent Production
	CO3	Students should be able to learn Concept of Productivity and Value analysis
	CO4	Students should be able to use cost accounting information to make informed business decisions, including pricing decisions, make or buy decisions, and product mix decisions
	CO5	Students should be able to communicate cost accounting information effectively to various stakeholders, including managers, investors, and customers
Management Accounting -II	CO1	Students should be able to understand the principles and concepts of management accounting, including cost accounting, budgeting, and performance measurement.

	CO2	Students should be able to use cost management techniques, such as activity-based costing and target costing, to manage costs and improve profitability
	CO3	Students should be able to prepare budgets and forecasts using management accounting techniques and understand the importance of budgeting in managerial decision making.
	CO4	Students should be able to evaluate the performance of individuals and departments based on their assigned responsibilities. They should be able to identify areas of strength and weakness and provide recommendations for improvement
	CO5	Students should be able to understand the concept of standard costing and variance analysis
Business Environment	CO1	Students should be able to understand the various components of the business environment, including economic, political, legal, social, and technological factors.
	CO2	Students should be able to analyze the business environment using various tools and techniques, including SWOT analysis
	CO3	Students should be able to understand the global business environment and its impact on organizations. They should be able to analyze the opportunities and challenges of operating in a global business environment
	CO4	Students should be able to understand the Economic Environment and Economic System
	CO5	Students should be able to understand the Concept of Monetary policy, Fiscal Policy including new economic policy and economic reforms.
Entrepreneurship &	CO1	Students should be able to understand the

Governance		principles and concepts of entrepreneurship, including opportunity recognition, creativity, innovation, and risk-taking.
	CO2	Students should be able to identify and evaluate funding and financing options for new ventures, including venture capital.
	CO3	Students should be able to understand the legal and regulatory environment for new ventures.
	CO4	Students should be able to understand the principles of governance for new ventures, including board composition, board responsibilities, and shareholder rights.
	CO5	Students should be able to understand the principles and concepts of corporate social responsibility, including ethical behavior, social responsibility, and sustainability.
Financial Planning	CO1	Students get a clear understanding about principles and concepts of financial planning, including budgeting, forecasting, and financial analysis.
	CO2	Students should be able to develop a personal financial plan, including setting financial goals, budgeting, and investing. They should be able to evaluate investment options and develop an investment strategy
	CO3	Students should be able to understand the principles and concepts of investment planning, including investment options, risk management, and portfolio management. They should be able to evaluate investment options and develop an investment strategy
	CO4	Students should be able to understand the principles and concepts of estate planning, including wills, trusts, and

		estate taxes. They should be able to develop an estate plan.
	CO5	Students will deepen their knowledge about various stages of life cycle approach of an individual

