Department of Commerce Banking and Insurance

Programme: B.Com., Banking & Insurance

PO No.	Programme Outcomes
	Upon completion of the B.Com. Degree Programme, the graduate will be able to
PO-1	emerge with competency in the subject of commerce and apply knowledge to cater to
	the needs of Society / Employer / Institution / Own Business / Enterprise.
PO-2	imbibe analytical/critical/logical/innovative thinking skills in the field of Accounting,
	Banking and Taxation.
PO-3	acquire distinct traits and ethics with high professionalism to gain a broader insight into
	the domain concerned, the nation and themselves.
PO-4	employ the knowledge on Banking and Insurance technologies to meet the
	requirements of the sectors and to identify the solutions for complex problems.
PO-5	capable to recognize features and roles of Entrepreneur, Managers, Consultant,
	which will help learners to possess knowledge and other soft skills and to react aptly
	when confronted with critical decision making.

PSO No.	Programme Specific Outcomes
	Upon completion of these courses the student would
PSO-1	get adequate exposure to operational environment in the field of banking, insurance
	and other related financial services.
PSO-2	obtain priority in getting employed in leading banking and insurance sector and
	inculcate ethical values, team work, leadership and managerial skills.
PSO-3	acquire practical skills to work as tax consultant, audit assistant and other financial
	supporting services.
PSO-4	acquire knowledge and skill in different areas of communication, decision making,
	innovations and problem solving in day to day business activities.
PSO-5	trained with acquiring entrepreneurship skills and competencies for handling various financial
	activities associated with banking and insurance sectors.

SEMESTER I

Course Title	FINANCIAL ACCOUNTING-I	
CODE	24BIUC101	
CO No.	Course Outcomes	Knowledge Level
CO-1	Remember the concept of rectifications of errors	K1,K2
CO-2	Apply the knowledge in preparing detailed accounts of sole trading concerns and bank reconciliation statements	K2, K3
CO-3	Analyse the various methods of providing depreciation	K2, K3
CO-4	Evaluate the methods of calculation of profit	K2, K3
CO-5	Gain knowledge on the accounting treatment of insurance claims	K3

Course Title	FUNDAMENTALS OF BANKING	
CODE	24BIUC102	
CO No.	Course Outcomes	Knowledge Level
CO-1	Recollect the structure and system of Indian banking	K1
CO-2	Identify the role of RBI in Indian economy	K2, K3
CO-3	Know the functions of commercial banks	K2 ,K3
CO-4	Acquire the knowledge about the functions of RRB and SBI	K2 ,K3
CO-5	Equip the functions of cooperative banks and development banks	K2

Course Title	BUSINESS ECONOMICS	
CODE	24BIUA101/24AFUA101	
CO No.	Course Outcomes	Knowledge Level
CO-1	Understand the nature of business economics	K1
CO-2	Interpret the basic principles of demand and supply	K1 ,K2
CO-3	Apply the concepts of production function in real situation	K3
CO-4	Compare and Contrast various market conditions	K2
CO-5	Identify the phases of business operation and examine business success	K3

SEMESTER - II

Course Title	FINANCIAL ACCOUNTING-II	
CODE	24BIUC203	
CO No.	Course Outcomes	Knowledge Level
CO-1	To evaluate the Hire Purchase accounts and Instalment systems	K1,K2
CO-2	To Prepare Branch Accounts and Departmental Accounts	K2, K3
CO-3	To understand the accounting treatment for admission and retirement in partnetship	K2, K3
CO-4	To know settlement of accounts at the time of dissolution of a firm	K2,K3
CO-5	Apply the Garner Vs Murray rule in the context of insolvency of partners	K2, K3

Course Title	INSURANCE PRINCIPLES AND PRACTICE	
CODE	24BIUC204	
CO No.	Course Outcomes	Knowledge Level
CO-1	Recollect the concepts of insurance	K1
CO-2	Gain knowledge about insurance intermediaries and law relating to agents	K2, K3
CO-3	Understand the fundamental principles of life, fire and marine insurance	K2
CO-4	Know the Motor Vehicle Insurance, Health Insurance and other Miscellaneous forms of Insurance	K2, K3
CO-5	Develop the knowledge on insurance correspondence	K1, K2

Course Title	BUSINESS MANAGEMENT AND ETHICS	
CODE	24BIUA202	
CO No.	Course Outcomes	Knowledge Level
CO-1	Understand the foundational concept of management and evolution of management thought	K1,K2
CO-2	Outline the impact of key environmental factors on planning and decision making	K2,K3
CO-3	Describe and compare the different models of organization in the context of the business environment	K2,K3
CO-4	Recognize the importance of employee motivation and co- ordination	K2
CO-5	Identify the need for control within an organization and ethical considerations in business	K2,K3

SEMESTER-III

Course Title	PARTNERSHIP ACCOUNTS	
CODE	23BIUC305	
CO No.	Course Outcomes	Knowledge Level
CO-1	Understand the fundamentals of Partnership accounts	K 1
CO-2	Acquire knowledge on accounting treatment regarding admission of a partner	K2,K3
CO-3	Gain knowledge on accounting procedures prevailing in retirement and death of a partner	K2,K3
CO-4	Familiarize with the accounting treatment about dissolution and sale of firms	K2,K3
CO-5	Apply the rule of Garner Vs Murray for insolvency of a partner	K3

	BANKING PRINCIPLES AND CORRESPONDENCE	
Course Title		
CODE	23BIUC306	
CO No.	Course Outcomes	Knowledge Level
CO-1	Familiarize with the term banking, banker and customer	K1
CO-2	Understand the various types of deposit accounts	K1, K2
CO-3	Acquire the knowledge on negotiable instruments	K2, K3
CO-4	Aware the procedures involved in collection and payment of cheques	K2, K3
CO-5	Know the various kinds of banking correspondence	К3

	COMPANY LAW AND SECRETARIAL PRACTICE	
Course		TCL.
Title		
CODE	23BIUC307	
CO No.	Course Outcomes	Knowledge Level
CO-1	Understand the nature and procedure for formation of companies	K1
CO-2	Know the legal formalities and documents to be prepared during formation of companies	K2,K3
CO-3	Aware the provisions relating to prospectus	K2
CO-4	Acquire the knowledge on secretarial practice	K2,K3
CO-5	Gain the knowledge on kinds and consequences of winding up	K1,K2

Course	INFORMATION TECHNOLOGY	
Title		
CODE	23BIUA303	
CO No.	Course Outcomes	Knowledge Level
CO-1	Recall the characteristics, functions and classifications of digital computer system	K1
CO-2	Acquire knowledge on various functional units of computer	K1, K2
CO-3	Understand the functions of operating system and programming languages	K2, K3
CO-4	Develop the knowledge on data base management system	K2, K3
CO-5	Familiarize with the concept of internet/web services and E-commerce	K3

SEMESTER-IV

Course Title	CORPORATE ACCOUNTING	
CODE	23BIUC408	
CO No.	Course Outcomes	Knowledge Level
CO-1	Familiarize with the accounting concepts of issue, forfeiture, re-issue and redemption of shares	K1,K2
CO-2	Acquire the knowledge on preparation of final accounts as per companies act	K2, K3
CO-3	Understand the accounting practices of internal reconstruction	К3
CO-4	Illustrate the various methods of valuation of goodwill and shares	К3
CO-5	Know the methods of valuation of human resource accounting and inflation accounting	K1,K2

Course	INSURANCE MANAGEMENT	
Title		
CODE	23BIUC409	
CO No.	Course Outcomes	Knowledge Level
CO-1	Understand the savings and investment schemes and their benefits	K1, K2
CO-2	Get an awareness about insurance products	K2
CO-3	Gain knowledge on different types of insurance documents	K1, K2
CO-4	Acquire the knowledge on IRDA act and consumer protection act	K2
CO-5	Familiarize with various types of insurance	K3

Course Title	COMPURT APPLICATIONS PRACTICAL I- OFFICE AUTOMATION	
CODE	23BIUCP01	
CO No.	Course Outcomes	Knowledge Level
CO-1	Work with Microsoft word	K1
CO-2	Perform calculations effectively by using Microsoft Excel	K1,K2
CO-3	Acquire complete knowledge on preparation of Power Point presentation	K2
CO-4	Learn the Microsoft access and how to prepare queries	К3

Course Title	BUSINESS MATHEMATICS AND STATI	ISTICS
CODE	23BIUA404	
CO No.	Course Outcomes	Knowledge Level
CO-1	Know the calculation of progression, ratio and proportion	K1
CO-2	Acquire the knowledge on mathematics of finance	K2, K3
CO-3	Understand the concept of statistics	K1, K2
CO-4	Learn the methods of correlation and regression analysis	K1, K2
CO-5	Compute the time series analysis and Index Numbers	K2

SEMESTER-V

Course Title	COST AND MANAGEMENT ACCOUNTING	
CODE	22BIUC511	
CO Number	CO Statement	Knowledge Level
CO-1	Know the concept, scope and classification of cost accounting	K1
CO-2	Acquire the knowledge on labour and overhead accounting	K2, K3
CO-3	Understand the concepts of management accounting and preparation of the financial statements	K2, K3
CO-4	Analyze the liquidity, solvency and profitability position of companies	K2, K3
CO-5	Compute the fund flow and cash flow statement	К3

Course	MARKETING MANAGEMENT	
Title		
CODE	22BIUC512	
CO Number	CO Statement	Knowledge Level
CO-1	Perceive the concepts of marketing and discuss the role of modern marketing	K1, K2
CO-2	Understand the marketing mix and market segmentation	K1, K2
CO-3	Acquire knowledge on product life cycle and pricing strategy	K2, K3
CO-4	Develop an idea about forms of promotion	K3
CO-5	Identify the channel of distribution	K2, K3

Course Title	INCOME TAX LAW AND PRACTICE	
CODE	22BIUC513	
CO No.	Course Outcomes	Knowledge Level
CO-1	Familiarize with the provisions relating to residential status of individual	K1
CO-2	Understand the computation of income from salary	K2
CO-3	Acquire the knowledge about computation of house property	K2, K3
CO-4	Learn the computation of profits and gains of business or profession capital gain	K2, K3
CO-5	Perceive the knowledge on deductions out of gross total Income	K3

Course Title	LEGAL ASPECTS OF BUSINESS	
CODE	22BIUC514	
CO No.	Course Outcomes	Knowledge Level
CO-1	Understand the rules governing Indian Contract Act	K1
CO-2	Develop the knowledge about elements of valid contract	K2
CO-3	Know the discharge of contract	K1, K2
CO-4	Acquire the knowledge on contract of bailment and pledge	K2, K3
CO-5	Familiarize with the laws relating to sale of goods act 1930	K2, K3

Course Title	COMPUTER APPLICATIONS PRACTICALS I– MS OFFICE & TALLY	
CODE	22BIUCP01	
CO No.	Course Outcomes	Knowledge Level
CO-1	Perform calculations effectively by using Microsoft excel	K1, K2
CO-2	Acquire complete knowledge on preparation of PowerPoint presentation	K2
CO-3	Understand the basic knowledge on tally	K1, K2
CO-4	Prepare the financial report in tally	K3

Course Title	ENTREPRENEURSHIP DEVELOPMENT	
CODE	22BIUE511	
CO No.	Course Outcomes	Knowledge Level
CO-1	Familiarize with the concept of entrepreneurship	K1
CO-2	Know the importance of women entrepreneurship	K2, K3
CO-3	Excel in entrepreneurial competencies through various entrepreneurial development programmes	K2, K3
CO-4	Acquire the knowledge on self-employment programmes	K2, K3
CO-5	Learn about institutional support to entrepreneurs	K2

Course Title	RURAL BANKING	
CODE	21BIUE521	
CO No.	Course Outcomes	Knowledge Level
CO-1	Know the features and sources of rural finance in India	K1
CO-2	Understand the pattern of rural savings in India	K1, K2
CO-3	Identify the role of commercial banks in rural economy	K2, K3
CO-4	Develop the knowledge on functions of co-operative credit agencies	K2, K3
CO-5	Acquire the knowledge on institutional support for rural development	K3

Course Title	CUSTOMER RELATIONSHIP MANAGEMENT	
CODE	21BIUE531	
CO No.	Course Outcomes	Knowledge Level
CO-1	Understand the importance, principles and benefits of CRM	K1
CO-2	Build customer relationship and customer retention strategies	K1, K2
CO-3	Develop the insights about CRM process and its perspectives	K2, K3
CO-4	Acquire the knowledge on implementation of CRM practices	K2, K3
CO-5	Learn the CRM application in banking and concepts of E-CRM	К3

SEMESTER-VI

Course Title	HIGHER CORPORATE ACCOUNTING	
CODE	22BIUC615	
CO No.	Course Outcomes	Knowledge Level
CO-1	Know the accounting practices prevailing in amalgamation and absorption of companies	K1, K2
CO-2	Understand the preparation of bank accounts	K1,K2
CO-3	Acquire the knowledge on insurance company accounts	K2,K3
CO-4	Prepare the consolidated balance sheet of holding companies	K2,K3
CO-5	Gain the knowledge on preparation of liquidator's final statement of account	К3

Course	FINANCIAL MANAGEMENT	
Title		
CODE	22BIUC616	
CO No.	Course Outcomes	Knowledge Level
CO-1	Familiarize with the objectives of financial management	K1
CO-2	Understand the computation of cost of capital	K2, K3
CO-3	Acquire the knowledge on theories of capital structure	K2, K3
CO-4	Develop the skill on preparation of capital budgeting	K2, K3
CO-5	Identify the determinants of dividend policy	K3

Course Title	RISK MANAGEMENT	
CODE	22BIUC617	
CO No.	Course Outcomes	Knowledge Level
CO-1	Understand the different dimensions of risk and its impact	K1
CO-2	Acquire the knowledge on risk management by individuals and corporate	K2, K3
CO-3	Know the concept and significance of risk management in banks	K2, K3
CO-4	Describe the market risk of banks	K2, K3
CO-5	Learn the operational and solvency risk of banks	K3

Course Title	PRINCIPLES AND PRACTICE OF AUDITING	
CODE	22BIUE612	
CO No.	Course Outcomes	Knowledge Level
CO-1	Understand the different types of audit	K1
CO-2	Acquire the knowledge on documentation and principles of internal check	K2
CO-3	Examine the vouchers relating to cash and trading transactions	K2, K3
CO-4	Evaluate the verification and valuation of assets and liabilities	К3
CO-5	Familiarise with the provisions of companies act regarding qualification, appointment, rights and duties of company auditor	К3

Course Title	E-COMMERCE	
CODE	21BIUE622	
CO No.	Course Outcomes	Knowledge Level
CO-1	Understand the concept of E - commerce and describe the opportunities & challenges offered by E-commerce	K1
CO-2	Know about internet client server applications of E-commerce	K2, K3
CO-3	Employ the various modes of electronic delivery channels	K2, K3
CO-4	Handle the technology based payment systems	K2, K3
CO-5	Identify the securities issues and legal aspects of E-commerce	K2

Course Title	HUMAN RESOURCE MANAGEMENT	
CODE	21BIUE632	
CO No.	Course Outcomes	Knowledge Level
CO-1	Understand the basic concept of human resource management	K1, K2
CO-2	Acquire the knowledge on human resources planning	K2, K3
CO-3	Identify the sources of recruitment and design the selection procedure	K2, K3
CO-4	Gain knowledge about maintenance and retention of employees	К3
CO-5	Know the concepts of E-HRM	K2, K3

Course Title	PROJECT AND VIVA VOCE	
CODE	21BIUE6PV	
CO No.	Course Outcomes	Knowledge Level
CO-1	Identify the research problem in the particular area of the study	K2
CO-2	Acquire the knowledge on collection and analysis of data	K2, K3
CO-3	Prepare the research report	K2, K3

Course Title	BUSINESS ENVIRONMENT	
CODE	21BIUE613	
CO No.	Course Outcomes	Knowledge Level
CO-1	Understand the elements of environment and environmental analysis	K1
CO-2	Familiarize with the structure and policies of economic environment	K2
CO-3	Develop the knowledge about impact of culture on business	K2, K3
CO-4	Gain knowledge on technological and political environment	K2, K3
CO-5	Know the global business environment	К3

Course Title	INTERNATIONAL BANKING AND TRADE	
CODE	21BIUE623	
CO No.	Course Outcomes	Knowledge Level
CO-1	Know about global trends and developments in international banking	K1
CO-2	Identify the international financial institutions	K2
CO-3	Acquire the knowledge on international trade and its environment	K2, K3
CO-4	Familiarize with the international trade organizations	K2, K3
CO-5	Make aware about the regulation of foreign trade	K3