

## Kurukshetra University, Kurukshetra

Name of the Programme: Bachelor of Commerce

Duration: 3 Years

After completion of the **Bachelor of Commerce Programme** that aims at providing comprehensive insight into accounting, finance, banking, law, taxation, management, and international business, the students should be able to:

<b>PO1</b>	Knowledge	Capable of demonstrating comprehensive disciplinary knowledge gained during course of study.
<b>PO2</b>	Communication	Develop an ability to effectively communicate both orally and verbally.
<b>PO3</b>	Problem Solving	Acknowledge roles of entrepreneur, businessmen, managers and consultant etc., which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.
<b>PO4</b>	Pragmatic Approach	The practical knowledge of various aspects of finance for business, like accountancy, financing, costing and economics etc are helpful in honing and application-centric approach towards business amongst students.
<b>PO5</b>	Implementation of Modern Tool	Ability to use and learn latest techniques, skills and modern tools for practices in businesses.
<b>PO6</b>	Life-Long Learning	Knowledge and skills that are learnt during the course are applied in realistic situations throughout the life.
<b>PO7</b>	Project Management	Exemplify knowledge and skills for Banking, Financial Services and Insurance functions. Capable to respond to the global outlook on challenges and opportunities in Accounting and Financial sector.
<b>PO8</b>	Entrepreneurship	Students can independently start up their own business with requisite knowledge of legal, financial, technical and marketing aspects of entrepreneurship.
<b>PO9</b>	Individual and Team Work	Develop self-confidence and should also appreciate importance of working independently and in a team.
<b>PO10</b>	Environment and Sustainability	Development of a responsible entrepreneur who are environmentally sensitive and understands the importance of sustainable development.
<b>PO11</b>	Ethics	Awareness on legal, social and ethical issues in business.

**PROGRAMME SPECIFIC OUTCOMES (PSOs)**

The objective of the curriculum designed for B.Com(H) course is to nurture the technical aptitude of students for professional competency in business and industry.

PSO1	Students will be able to pursue higher education in Business, Finance, Economics and Taxation. Students can also pursue professional courses like CA, CS, CMA with fine foundation after completing their graduation.
PSO2	Students can participate in different co-curricular activities like state level and National Level Competitions besides studies for their holistic development.
PSO3	Students will have the ability to participate in competitive exams such as Banking, Taxation, Insurance etc.
PSO4	Students will be able to identify the characteristics and positions of businessmen, entrepreneurs, executives, consultants which will assist learners to have knowledge and other soft skills to react efficiently when faced with important decision making
PSO5	Knowledge gained during this course will equip students with skills to compete globally.

### BC 101: Financial Accounting-I

Type: Core Course (CC )  
 Contact Hours: 40 minutes/day.  
 Examination Duration: 3 Hours  
 Mode: Lecture  
 External Maximum Marks: 80  
 External Pass Marks: 28 (35%)  
 Internal Maximum Marks: 20  
 Total Max. Marks: 100  
 Total Pass Marks: 35

**Instructions To Paper Setter For End Semester Exam:** Examiner will be required to set NINE questions in all.  
 Question No.1 comprising of five short type questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page.  
 Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

**Course Objectives:** The basic objective of this course is to help students to acquire conceptual knowledge of Financial accounting and familiarize students with the provisions of recording business transactions.

**Course Outcomes:** At the end of this course, the student will be able to:  
 BC-101.1. Understand the theoretical framework of accounting and will be able to prepare financial statements of different business organizations.  
 BC-101.2. Understand the principles on how the transactions are recorded.  
 BC-101.3. Master the technical skills needed to analyze financial statements.  
 BC-101.4. Apply the knowledge and skills of accounting, to prepare accounts of non-profit organizations and joint ventures.

#### CO-PO Mapping Matrix for Course Code: BC- 101

COs#	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
BC-101.1	2	2	3	2	3	2	2	3	3	2	3
BC-101.2	3	3	2	3	3	3	2	3	3	2	2
BC-101.3	2	2	2	2	2	3	3	3	3	1	2
BC-101.4	3	2	3	3	2	3	3	2	2	3	1
Average	2.5	2.25	2.5	2.5	2.5	2.75	2.5	2.75	2.75	2	2

#### CO-PSO Mapping Matrix for Course Code: BC- 101

COs#	PSO1	PSO2	PSO3	PSO4	PSO5
BC-101.1	3	3	2	3	2
BC-101.2	2	3	3	3	2
BC-101.3	3	3	2	2	2
BC-101.4	2	2	3	3	1
Average	2.5	2.75	2.5	2.75	2

**BC 102: MICROECONOMICS**

Type: Core Course (CC)  
 Contact Hours: 40 minutes/day  
 Examination Duration: 3 Hours  
 Mode: Lecture  
 External Maximum Marks: 80  
 External Pass Marks: 28 (i.e., 35%)  
 Internal Maximum Marks: 20  
 Total Max. Marks: 100  
 Total Pass Marks: 35 (i.e., 35%)

Instructions to Paper Setter: Total nine questions will be set in all. Q.no. 1 comprising of 5 short answer types questions carrying 4 marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Student is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Course Objectives: This course is designed to expose the students to the basic principles of microeconomic theory. The course will illustrate how microeconomic concepts can be applied to analyze real-life business situations and develop managerial skills among students.

Course Outcomes: At the end of this course, the student will be able to:

BC- 102.1: Understand the nature and scope of micro & macroeconomics, economic problems and demand and elasticity of demand and its applications.

BC-102.2: Develop an understanding of consumer behaviour and satisfaction maximization through cardinal and ordinal utility analysis.

BC- 102.3: Develop an understanding about producer behaviour, cost minimization and profit maximization, different cost curves analysis.

BC- 102 .4: Understand firm and industry equilibrium in different market situations and their behaviour.

**CO-PO Mapping Matrix for Course Code: BC- 102**

COs#	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
BC-102.1	3	2	2	2	3	2	3	3	1	2	2
BC-102.2	3	3	2	3	3	2	3	3	3	2	3
BC-102.3	3	3	3	3	3	2	3	3	2	3	3
BC-102.4	3	2	3	3	3	3	3	3	2	3	2
<b>Average</b>	3	2.5	2.5	2.75	3	2.25	3	3	2	2.5	2.5

**CO-PSO Mapping Matrix for Course Code: BC- 102**

COs#	PSO1	PSO2	PSO3	PSO4	PSO5
BC-102.1	2	2	3	2	3
BC-102.2	3	3	3	3	3
BC-102.3	3	3	3	2	3
BC-102.4	2	3	3	3	3
<b>Average</b>	2.5	2.75	3	2.5	3