

## **B.COM HONOURS PROGRAMME (COMMERCE)**

### **1.PSO -FINANCIAL ACCOUNTING**

**PSO 1:** Understand fundamental accounting concepts, principles, and standards to maintain accurate financial records and prepare financial statements as per statutory requirements.

**PSO 2:** Apply theoretical knowledge to practical business situations and be able to identify, analyze, and solve complex business problems.

**PSO 3:** Identify and interpret accounting information to inform users and make decisions.

**PSO 4:** Students shall get practical skills to work as accountant, audit assistant, tax consultant and work in other financial support services.

### **2.PSO - COST ACCOUNTING**

**PSO 1-**Demonstrate an understanding of cost accounting principles and concepts, including cost classification, allocation, and control mechanisms.

**PSO 2-**Apply and analyse various costing methods and variances to identify areas for financial improvement, cost control, and enhanced decision-making.

**PSO 3-**Evaluate different cost management strategies and develop cost sheets that assist in reconciling cost and financial accounting data for organizational transparency

**PSO 4-**Synthesize knowledge of cost management tools, cost audit and exhibit an understanding of ethical considerations for sustainable practices in cost accounting.

### **3.PSO - BUSINESS MANAGEMENT**

**PSO 1 :** Understand Business Environments, Consumer Behaviour, and Marketing Principles to Develop Effective Business Strategies

**PSO 2:** Develop retail strategies and design principles, by evaluating their impact on customer experience and business performance which involves making judgments and weighing different approaches for optimal results.

**PSO 3:** Analyze branding and develop strategies to create comprehensive brand management plans and implement effective promotion techniques which demonstrates originality and the ability to synthesize knowledge into a cohesive plan.

**PSO 4 :** Apply Strategic Management Principles to Identify Opportunities, Develop Innovative Business Models, and Implement Sustainable Operations in a Globalized Context

#### **4.PSO - BANKING & FINANCIAL SERVICES**

**PSO 1:** Develop a strong foundation in principles of banking, finance, and commerce to prepare students for careers in financial services, banking, and related fields.

**PSO 2:** Equip students with the skills to analyze financial statements and perform financial analysis for evaluating the performance and stability of businesses and financial institutions.

**PSO 3:** Foster the ability to apply risk management and financial management techniques in real-world scenarios to address challenges faced by banks and corporations.

**PSO 4:** Instill knowledge of regulatory frameworks and compliance requirements in finance and banking, ensuring graduates are ready to uphold industry standards in their professional roles.