

**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI**  
**BACHELOR OF COMMERCE (B.Com Honours)**

**Mapping of Course Outcomes with Program outcomes and Program Specific Outcomes**

The Table depicts the degree of relation between course outcomes and the programme outcomes and Programme Specific Outcome where “3” indicates high degree of relationship, “2” indicates moderate degree of relationship and “1” indicates low degree of relationship of CO with PO and PSO

**BCOM 101 – Financial Accounting**

Program level Outcomes ☒		PO 1	PO2	PO3	PO4	PO5	PO5	PO7	PO8	PO9	PSO1	PSO 2	PSO3	PSO4	PSO5	PSO 6
CO1	Apply the generally accepted accounting principles while recording transactions and preparing financial statements	3	3	3	2	1	1	1	3	1	3	1	3	1	3	1
CO2	Comprehend the complete accounting process using computerized accounting system	3	3	3	3	3	1	1	1	3	3	1	3	1	3	1
CO3	Measure business income accurately after applying all relevant accounting standards	3	3	3	3	3	1	1	3	1	3	1	3	3	3	1
CO4	Examine the Accounting standards governing Inventory and Depreciation and assess their impact on business income	2	3	3	3	3	1	1	3	3	2	1	3	3	3	1
CO5	Prepare all final financial statements necessary for financial audit of a business	3	3	3	3	3	1	1	3	3	3	2	3	3	3	1
CO6	Understand the implications of contemporary issues in Accounting	3	3	3	3	3	1	1	3	3	3	3	3	3	3	1
AVG		2.83	3	3	2.83	2.67	1	1	2.83	2.33	2.83	1.5	3	3	3	1

**BCOM 102 – Corporate Accounting**

Program level Outcomes ☑		PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	Account for equity and debt capital of a company	3	3	3	3	1	1	1	1	2	3	3	3	3	3	1
CO2	Prepare financial statements (Profit & Loss Account, Balance Sheet, etc.) using software	3	3	3	3	1	1	1	1	2	3	3	3	3	3	1
CO3	Analyze revisions in the balance sheet after Internal Reconstruction of company	3	3	3	3	1	1	1	1	3	3	3	3	3	3	1
CO4	Develop proficiency in the process of e-filing of annual reports of companies	3	3	3	3	1	1	1	1	1	3	3	3	3	3	1
AVG		3	3	3	3	1	1	1	1	2	3	3	3	3	3	1

**BCOM 103 Micro Economics**

Program level Outcomes		PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO 8	PO 9	PSO1	PSO2	PSO3	PSO4	PSO5	PSO 6
CO1	Comprehend the functioning of the different economic systems and evaluate the implications of different economic decisions	3	3	3	3	1	1	3	3	3	3	3	3	1	1	1
CO2	Assess consumer satisfaction as a result of consumption and expenditure on different types of goods	2	3	3	3	2	1	3	1	3	3	3	3	1	1	1
CO3	Analyze the relationship between production inputs, outputs and costs	3	3	3	3	1	1	3	1	3	3	1	3	1	1	1
CO4	Gauge the response of business organizations to different market situations	3	3	3	3	1	1	3	1	3	1	3	3	1	1	1
CO5	Examine implications of pricing decisions under different market situations.	3	3	3	3	1	1	3	1	3	1	1	1	1	1	1
AVG		2.8	3	3	3	1.2	1	3	1.8	3	2.2	2.2	2.6	1	1	1

**BCOM 104 Macro Economics**

Program level Outcomes ☑		PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO 8	PO9	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	Assess the problems and issues related to measurement of national income in India	3	3	3	3	3	1	3	3	3	3	1	3	3	1	3
CO2	Analyze the role of consumption, saving and investment in an economy	3	3	3	3	3	1	3	3	3	3	3	3	3	1	3
CO3	Evaluate the impact of inflation and deflation on business and economy	3	3	3	3	1	1	3	3	3	3	3	3	3	1	3
CO4	Explore the value of money, multiplier, accelerator and demonetization	3	3	3	3	1	1	3	3	3	3	3	3	3	1	3
CO5	Analyze the policy framework governing the macroeconomic system in India	3	3	3	3	1	1	3	3	3	3	3	3	3	1	3
AVG		3	3	3	3	1.8	1	3	3	3	3	2.6	3	3	1	3

**BCOM 105 – Quantitative Techniques for Commerce**

Program level Outcomes <sup>2</sup>		PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4	PPSO5	PPSO6
CO1	Explain how matrices are used as mathematical tools in representing a system of equations	1	3	3	3	1	1	1	1	3	3	3	3	1	3	1
CO2	Apply differential calculus to solve simple business problems	2	3	3	3	1	1	1	1	3	3	3	3	1	3	1
CO3	Solve business problems involving complex linear and non-linear relationships.	2	3	3	3	1	1	1	1	3	3	3	3	1	3	1
CO4	Apply mathematical formulation and solution of problems related to finance including different methods of interest calculation, future and present value of money	2	3	3	3	1	1	1	1	3	3	3	3	1	3	1
CO5	Develop software programs for business problems involving constrained optimization	3	3	3	3	1	1	1	1	3	3	3	3	1	3	1
AVG		2	3	3	3	1	1	1	1	3	3	3	3	1	3	1

**BCOM 106 Business Statistics**

Program level Outcomes ☑		PO1	PO2	PO3	PO4	PO5	PO6	PO 7	PO 8	PO 9	PSO1	PSO2	PSO3	PSO4	PSO5	PSO 6
CO1	Use statistical tools for decision making in organizations	3	3	3	3	1	1	1	1	3	3	3	3	1	3	1
CO2	Analyze data characteristics before applying statistical tools	3	3	3	3	1	1	1	1	3	3	3	3	1	3	1
CO3	Apply probability concepts to discrete and continuous random variables in a business decision context	3	3	3	3	1	1	1	1	3	3	3	3	1	3	1
CO4	Examine relationships between the variables using correlation and regression analysis	3	3	3	3	1	1	1	1	3	3	3	3	1	3	1
CO5	Analyze macroeconomic data using index numbers	3	3	3	3	1	1	1	1	3	3	3	3	1	3	1
CO6	Decipher the trends in time series data and interpret it for business decisions	3	3	3	3	1	1	1	1	3	3	3	3	1	3	1
AVG		3	3	3	3	1	1	1	1	3	3	3	3	1	3	1

**BCOM 107: Entrepreneurial Mindset (NUES)**

COs	Detailed Course Outcomes	Programme Outcomes													
		PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO 1	PSO2	PSO3	PSO4	PSO5
CO1	Understand the basic concepts of entrepreneur and his role in economy.	3	3	3	3	3	3	3	3	1	3	3	3	1	3
CO2	Efficient usage of entrepreneurial skills in decision making.	3	2	3	3	3	3	3	3	1	3	3	3	1	3
CO3	Knowledge about how to search new opportunities and scanning business environment	3	3	3	3	3	2	2	3	1	3	3	3	1	3
CO4	Knowledge about how to development business plan, identifying sources of finance and legal requirements for starting business.	3	3	3	3	3	2	2	3	1	3	3	3	1	3
<b>AVG</b>		3	2.75	3	3	3	2.5	2.5	3	1	3	3	3	1	3

**BCOM 108 – Global Business Environment**

Program level Outcomes <sup>2</sup>		PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	To understand the influence of international Environment on business.	3	3	3	3	3	3	3	3	1	3	3	3	1	3	1
CO2	To get insights of operations in the multilateral system.	3	2	3	3	3	3	3	3	1	3	3	3	1	3	1
CO3	To apply knowledge of the global business management in managing international business	3	3	3	3	3	2	2	3	1	3	3	3	1	3	1
AVG		3	3	3	3	3	2.6	2.6	3	1	3	3	3	1	3	1



**BCOM 110 – Environmental Science**

Program level Outcomes ☒		PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	Understand the linkages between natural resources that control and regulate economic conditions	3	1	2	3	1	3	3	3	1	1	2	1	1	3	3
CO2	Analyze the consequences of technological inventions on human life	3	1	2	3	1	3	3	3	3	3	2	1	1	3	3
CO3	Assess the damage caused to the environment and natural resources damaging ecological balances and natural cycles	3	1	3	3	1	3	3	3	3	3	2	1	1	3	3
CO4	Develop strategies for solving current environmental problems and preventing the future ones	3	1	3	3	1	3	3	3	3	3	2	1	1	3	3
CO5	Adopt sustainability as a practice in life, society, and industry	3	1	3	3	1	3	3	3	3	3	2	1	1	3	3
AVG		3	1	2.8	3	1	3	3	3	3	2.6	2	1	1	3	3

**BCOM 111– Computer Applications for Commerce (Lab Based)**

Program level Outcomes ☒		PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	Use computers and other devices to perform basic operations of creating documents and spreadsheets with data	1	2	3	3	3	3	1	1	3	3	3	2	1	3	3
CO2	Develop proficiency in using the features of computers to process Mail-merge, Hyperlink, etc.	1	1	2	3	3	1	1	1	1	1	1	1	1	3	2
CO3	Prepare a business presentation on MS PowerPoint	3	3	1	3	3	1	1	1	1	3	1	1	1	3	3
CO4	Perform mathematical, logical, and other functions on a data set using MS Spreadsheets	3	3	3	3	3	1	1	1	1	3	3	3	3	3	3
AVG		2	2.25	2.25	3	3	1.5	1	1	1	2.5	2	1.75	1.5	3	2.75

**BCOM 112 – ACADEMIC ENGLISH WRITING AND CREATIVE WRITING**

Program level Outcomes ☑		PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	Plan and write a logical and analytical argument essay	1	1	1	3	3	1	1	1	3	1	1	1	1	2	3
CO2	Critically analyze several articles and develop an independent opinion on a topic	1	1	1	3	3	1	1	1	3	1	1	1	1	1	3
CO3	Understand the principles of creative writing and the distinction between the literary genres	1	1	1	3	3	1	1	1	3	1	1	1	1	1	3
CO4	Critically appreciate various forms of literature	1	1	1	3	3	1	1	1	3	1	1	1	1	1	3
CO5	Creating memorable characters for various literary and social media	1	1	1	3	3	1	1	1	3	1	1	1	1	2	3
AVG		1	1	1	3	3	1	1	1	3	1	1	1	1	1.6	3

**BCOM 114 – BUSINESS ANALYTICS**

Program level Outcomes ☒		PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	Understand types of Data Analytics	2	3	3	3	1	1	1	1	3	3	3	1	3	1	3
CO2	Explore the use of Customer Data in marketing decisions	2	3	3	3	1	1	1	1	3	3	1	1	3	1	1
CO3	Explore use of data in evolving Human Resource Management practices and processes	2	3	3	3	1	1	1	1	3	3	1	1	3	1	1
CO4	Understand Models for Database Management in Operations Analytics	2	3	3	3	1	1	1	1	3	3	1	1	3	1	1
CO5	Examine the impact of Accounting Data Analytics in calculating the Value of organisations	2	3	3	3	1	1	1	1	3	3	3	1	3	1	1
AVG		2	3	3	3	1	1	1	1	3	3	1.8	1	3	1	1

**BCOM 115 – INDIAN KNOWLEDGE SYSTEM**

Program level Outcomes ☑		PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO 8	PO 9	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	Understand the context in which they are embedded i.e. Indian culture and civilisation including its Knowledge System and Tradition	1	1	1	1	1	3	1	3	1	1	2	3	1	3	1
CO2	Understand the knowledge, skills and values in ancient Indian system	3	1	3	1	1	3	1	3	1	1	2	3	1	3	1
CO3	Analyze the enriched scientific Indian heritage	1	1	1	2	1	3	1	3	1	1	2	3	1	3	1
CO4	Explore the contribution from Ancient Indian system; tradition to modern science and Commerce	2	1	3	1	1	3	1	3	1	1	2	3	1	3	1
AVG		1.7	1	2	1.5	1	3	1	3	1	1	2	3	1	3	1

**BCOM 116 – DIGITAL TECHNOLOGIES FOR COMMERCE (BASICS OF AI & ML)**

Program level Outcomes ☑		PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO 8	PO 9	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	Understand the applications of artificial intelligence techniques in solving business problems	2	3	1	3	1	3	1	1	3	3	3	3	3	3	3
CO2	Analyze Ethical issues in AI Applications	2	3	1	3	1	3	1	3	3	3	3	3	3	3	3
CO3	Understand the principles of Machine Learning	2	3	1	3	1	3	1	1	3	3	3	3	3	1	1
CO4	Analyse Models of Machine Learning	2	3	1	3	1	3	1	3	3	3	3	3	3	2	1
CO5	Explore impact and evolution of AI and ML in modern life	2	3	1	3	1	3	1	3	3	3	3	3	3	3	3
AVG		2	3	1	3	1	3	1	2.2	3	3	3	3	3	2.4	2.2

**BCOM111 – English Language and Business Communication**

Program level Outcomes ☑		PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	Assess the significance of effective communication in business	3	3	2	1	3	3	2	1	1	1	1	1	1	1	3
CO2	Use professional business vocabulary and understand varied ways/methods to present business plans	3	3	2	2	3	3	3	1	1	1	3	1	1	1	3
CO3	Develop proficiency on drafting of official letters and documents	3	3	1	1	3	3	1	1	3	1	1	1	1	3	3
CO4	Apply the process and techniques for writing immaculate reports and other documents	3	3	3	3	3	1	3	1	3	1	1	1	1	3	3
CO5	Analyze the role of information technology as an enabler for business communication and documentation	3	3	1	3	1	1	3	1	3	3	1	1	1	3	1
AVG		3	3	1.8	2	2.6	2.2	2.4	1	3	1.4	1.4	1	1	2.2	2.6