

Marathwada Gramin Shikshan Sanstha's  
**Hutatma Jayawantrao Patil Mahavidyalaya,**  
Himayatnagar, Dist. Nanded  
**Department of Commerce**

**Programme Objectives and Programme Outcomes of B.Com**

<b><u>Programme Objectives (B.Com)</u></b>	
1	To provide the conceptual understanding to the students in various areas of communication, decision making, innovation and problem solving in day-to-day business activities. Demonstrate knowledge and understanding across a variety of subjects and apply it in their workplace.
2	To handle accounting and auditing practices with students that will make able to them managerial decision making and problem solving.
3	To develop communication skills among students to use appropriate media to speak, read, write and listen effectively with all stakeholders.
4	To develop employability skills among the students to demonstrate employability skills like inter-personal skills, teamwork, problem-solving skills, accounting and ICT and computing skills to become employable citizens of the nation. Students will be equipped to join the industry or set up their own institute, pursue further professional courses like CA, CS, CMA and other professional courses.
5	To develop managerial skills among students to meet the challenges faced in industry and business, as the expertise offered exposes them to practical aspects such as business analysis, decision making, innovation and problem solving in day-to-day business activities.
6	To develop professional ethics and responsible citizenship among students so that they can understand the impact of business ethics and responsibilities and norms of business practices and apply ethical principles in business and life. Learn to participate in nation building by following business ethics.
7	To develop awareness of environment and sustainability to analyze business issues and actions that impact on environment and sustainability. Identify contemporary social problems. Exploring social entrepreneurship opportunities, designing business solutions, and demonstrating ethical standards in organizational decision making.
8	To provide self-directed and lifelong learning to students in pursuing their higher education and to conduct research in the field of commerce and management. Obtain the ability to engage in independent and lifelong learning in the changing business scenario.
9	To develop accounting and valuation skills among the students to acquire good knowledge of important provisions of Income Tax and GST laws along with their applications in solving problems on calculation of Income Tax and GST liability.
10	To provide students with legal compliance related to business and accounting through important provisions on Auditing, Business Law, Corporate Law, Labor and Industrial Law and their applications in practice.
11	To develop/improve rational thinking among students to examine relevant knowledge from different perspectives and compare it with real business scenarios.

**Programme Outcomes (B.Com)**

1	<b><u>Conceptual Understanding</u></b> - The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problems solving in day to day business activities. Demonstrate knowledge and understanding in diverse subjects and apply these to their workplace.
2	<b><u>Handling of Accounting and Auditing practices</u></b> – Students will be able to handle accounting and auditing practices in managerial decision making and problem solving.
3	<b><u>Effective Communication</u></b> - Use appropriate media to speak, read, write and listen effectively with all stakeholders
4	<b><u>Employability Skills</u></b> - Exhibit employability skills like inter-personal skills, teamwork, problem-solving skills, accounting and ICT & computing skills to be employable citizens of the country. Students will be equipped to join the industry or setup own entities, pursue further professional courses like C.A., C.S., C.M.A and other courses.
5	<b><u>Managerial Skills</u></b> - Prepared to face upcoming challenges in the industry and business as the specializations offered expose them to practical aspects such as Business analysis, decision making, innovations and problem solving in day to day business activities.
6	<b><u>Professional Ethics and Responsible Citizenship</u></b> - Understand the impact of the professional ethics and responsibilities and norms of the business practices and apply ethical principles in business and life. Learn to participate in the nation building by adhering to the professional ethics.
7	<b><u>Environment and Sustainability</u></b> - Analyze the business issues and actions that have an impact on environment and sustainability. Identify the contemporary social problems, exploring the opportunities for social entrepreneurship, designing business solutions and demonstrate ethical standards in organizational decision making.
8	<b><u>Self-directed and Lifelong Learning</u></b> - Students will be able to do their higher education and can do research in the field of Commerce and Management. Acquire the ability to engage in independent and lifelong learning in the changing business scenario
9	<b><u>Assessment and Computing Skill</u></b> - The students will get the sound knowledge of the important provisions of the Income Tax and Goods and Service Tax Laws with their applications in solving problems on computation of Income Tax and GST Liability.
10	<b><u>Legal Compliances Related to Business</u></b> – Provides the candidates with sound Knowledge of the important provisions of Auditing, Corporate, Labor and Industrial laws and their applications in practice.
11	<b><u>Rational Thinking</u></b> - Examine the contextual knowledge from different perspectives and compare it with real business scenarios.

**Course Outcomes (B.Com):**  
**B.Com First Year (Sem. I)**

**Fundamentals of Financial Accounting (B.C. 1.1)**

C.O. 1	This course will enable the students to learn principles and concepts of Accountancy.
C.O. 2	Students are enabled with the Knowledge in the practical applications of accounting.
C.O. 3	This course will encourage students about maintaining the books of accounts for further reference
C.O. 4	The students will be acquainted with the accounting treatment of Joint venture and Hire purchase system.
C.O. 5	Students will be able to recording, maintaining and presenting the accounting & financial fact.

**B.Com First Year (Sem. I)**  
**Business Statistics (B.C. 1.2)**

C.O. 1	This course will enable the students to learn basic concepts of statistics and its application in business & data analysis.
C.O. 2	Students will be able to make classification, frequency distribution, presentation of data for effective visualization and analysis of data
C.O. 3	Apply measures of central tendency and dispersion for the given data.
C.O. 4	Students will be able to identify relationship between two variables.
C.O. 5	Students will be able to relate data to real life situations/problems in business and achieve best results.

**B.Com First Year (Sem. I)**  
**Business Economics - I (B.C. 1.3)**

C.O. 1	This course will enable the students to learn business economic principles and theories these are applicable in business.
C.O. 2	Students will be able to explain the concepts of utility, indifference analysis and consumer surplus.
C.O. 3	This course will help arouse the interest of students by showing the relevance and use of various economic principles
C.O. 4	Students will be able to analyze the concepts of demand, Elasticity of demand and methods of measurement of elasticity of demand.
C.O. 5	This course will help to students to apply economic reasoning to solve business problems.

**B.Com First Year (Sem. I)**

**Fundamentals of Business Communication (B.C. 1.4)**

C.O. 1	This course will help students to develop their business communication skills.
C.O. 2	This course will help students in personality development.
C.O. 3	This course will help to develop awareness about new trends in business communication, different mediums of communication and communication tools.
C.O. 4	This course will help to students to improve speaking, writing and interview skills.
C.O. 5	This course will help to enhance business communication skills through applications and exercises.

**B.Com First Year (Sem. I)**

**Fundamentals of Salesmanship (B.C. 1.5.3)**

C.O. 1	This course will help students to learn Qualities and Functions of Salesmanship in a Changing Global Scenario.
C.O. 2	This course will enable the students to identifying customers and their needs.
C.O. 3	Students will be able to make marketing sales presentation and organizing demonstration.
C.O. 4	This course will enable the students to understand customer behavior, their buying motives, buying process and customer relationship management.
C.O. 5	Students will be able to use theory of selling.

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**B.Com First Year (Sem. II)**  
**Financial Accounting (B.C. 2.1)**

C.O. 1	Students will become familiar with concepts related to the accounting treatment of particular transactions.
C.O. 2	Students will be able to understand the consignment business and its accounting and will also be familiar with the installment purchase system.
C.O. 3	Students will be able to do accounting of cooperative societies.
C.O. 4	Students will be able to calculate insurance claim under loss of stock and loss of profit policies.
C.O. 5	This course will enable the students to do accounting for trusts.

**B.Com First Year (Sem. II)**  
**Business Statistics & Mathematics (B.C. 2.2)**

C.O. 1	This course will enable the students to learn quantitative techniques applied in solving business problems.
C.O. 2	This course will enable the students to understand basic concepts of mathematics and its operational use in various business operations.
C.O. 3	Students will be able to solve business arithmetic operations with fractions to do business problems. Also use percentages, ratios, and proportions for various business applications.
C.O. 4	Students will possess the conceptual knowledge of basic rules of counting, arrangement and selections of objects, theory of probability and Index Numbers.
C.O. 5	Students will enable to use simple and compound interest to perform business calculations like value of money, maturity value, present value and future value.

**B.Com First Year (Sem. II)**  
**Business Economics - II (B.C. 2.3)**

C.O. 1	This course will enable the students with the knowledge of market structures like Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly.
C.O. 2	This course will enable the students with the knowledge of theory of distribution is as applicable in business
C.O. 3	Students will be able to compare different structures with each other.
C.O. 4	Students will be able to determine what pricing strategy to use in a particular market.
C.O. 5	This course will help to students to apply economic reasoning to solve business problems.

**B.Com First Year (Sem. II)**

**Modern Business Communication (B.C. 2.4)**

C.O. 1	This course will help students to develop their Modern business communication skills.
C.O. 2	Students will be familiar with Import-Export Business Procedures.
C.O. 3	Students will be familiar with business correspondence i.e. sales letter, inquiry letter, request letter, appointment letter, resignation letter etc.
C.O. 4	This course will enable the students with the knowledge of listening skills, writing skills.
C.O. 5	This course will help students in personality development.

**B.Com First Year (Sem. II)**

**Advertising (B.C. 2.5.3)**

C.O. 1	Students will be aware about Advertising.
C.O. 2	Students will be familiar with online advertising activity
C.O. 3	This course will impart the Knowledge of advertising techniques among the students.
C.O. 4	This course will enhance the knowledge about accounting budgets of advertising among the students.
C.O. 5	Students will be familiar with advertising media and advertising agencies.



**B.Com Second Year (Sem. III)**  
**Corporate Accounting (B.C. 3.1)**

C.O. 1	The course is beneficial for students to understand the provision of company act 1956 regarding the preparation of accounts.
C.O. 2	It is beneficial for students to move in to advance areas i.e. C.A, I.C.W.A, CS etc.
C.O. 3	It could help graduates to work as financial analyst, HRM officers.
C.O. 4	It provides the knowledge of differentiating the profit Prior and post Incorporation.
C.O. 5	It provides the basic concept of knowledge of buyback, for features of shares.

**B.Com Second Year (Sem. III)**  
**Cost Accounting (B.C. 3.2)**

C.O. 1	This course will be make capable to students for the selection of the appropriate cost accounting and their impact on the business policy.
C.O. 2	Students will be capable for the determination of cost as per element per unit of production.
C.O. 3	Students will be capable for the identification and control of cost of production.
C.O. 4	Students will be learn how the cost accounting is different from financial accounting.
C.O. 5	Students will be capable for becoming a superior Cost accountant and Cost analyst.

**B.Com Second Year (Sem. III)**  
**Principles of Business Management (B.C. 3.3)**

C.O. 1	Students will be able to understand the Managerial functions.
C.O. 2	Students will be understand the way of implementation of the planning process within the organization.
C.O. 3	It would help the students to clarify the basic and fundamental concepts of the management systems.
C.O. 4	Students will be able to directly leading and communicating effectively.
C.O. 5	This course will be useful for analyzing, evaluating and synthesizing the information of management.

**B.Com Second Year (Sem. III)**

**Mercantile Law (B.C. 3.4)**

C.O. 1	Students will be able to apply and follow the rules and regulations as per the various business and mercantile laws.
C.O. 2	This course will help the students to familiarize with the provisions of the Indian Contract Act.
C.O. 3	Students will acquire knowledge and develop understanding of the necessary framework of mercantile law with reference to various provisions and acts.
C.O. 4	The course will help the students to make acquainted to the students regarding the provisions of various mercantile and business laws.
C.O. 5	This course will give the student an opportunity to become a Company Secretary.

**B.Com Second Year (Sem. III)**

**Fundamentals of Income Tax (B.C. 3.5)**

C.O. 1	After Completion of course students will be capable to describe the provisions in the corporate tax law which can be used for tax planning.
C.O. 2	Students of this course will be able to define the residential status of the assets. Also they will be able to explain different type of income of their tax liabilities, expenses and their deduction ability
C.O. 3	Students who complete their course will be able to learn various direct and indirect taxes and their implications.
C.O. 4	Students of the course will be able to state the use of various deduction to reduce the taxable income.
C.O. 5	Student will be capable of choosing a career to become a Tax consultant.

**B.Com Second Year (Sem. III)**

**E-Commerce-I (SEC.1.4)**

C.O. 1	It enables students to evaluate the information on the Need of business entity to adhere the E-Commerce.
C.O. 2	The course is useful for the In application technologies and tools in commerce which are used to conduct the business.
C.O. 3	E-Commerce has posed the new issues in the development of Business information systems.
C.O. 4	The scheme is to understand the new content and practice regarding web-based technologies.
C.O. 5	It enables students to evaluate its impact on business process.

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### **B.Com Second Year (Sem. IV)**

#### **Advanced Corporate Accounting (B.C. 4.1)**

C.O. 1	Student can acquire an idea about internal reconstruction of the company
C.O. 2	The students will learn and understand how the two companies amalgamated.
C.O. 3	Students will acquire knowledge of process of how the Holding company and Subsidiary company come together.
C.O. 4	Students will acquire knowledge of Advance and recent transactional concept of corporate accounting
C.O. 5	The course will help the students to understand the techniques of reconstruction and liquidation of the corporate entity.

### **B.Com Second Year (Sem. IV)**

#### **Advanced Cost Accounting (B.C. 4.2)**

C.O. 1	Students will be enable to evaluate financial cost and cost volume profit model by acquiring the costing knowledge.
C.O. 2	The students will be acquainted with Cost accounting records and cost audit
C.O. 3	Students will be familiar with the application of advance costing techniques.
C.O. 4	Students will be able to propose an organizational design based managerial accounting concept.
C.O. 5	Students will get an opportunity to become cost analysts and cost accountants.

### **B.Com Second Year (Sem. IV)**

#### **Business Management (B.C. 4.3)**

C.O. 1	The course will help the students to understand the history of business management and function of business management.
C.O. 2	It will be very useful for students to apply theories and techniques of management in practical life.
C.O. 3	The course will help the students to understand the internal and external environment in an organizational function. Also students will have knowledge of quality management.
C.O. 4	It will be developed managerial skills among the students.
C.O. 5	It will be beneficial for students to become successful manager.

**B.Com Second Year (Sem. IV)**  
**Corporate Law (B.C. 4.4)**

C.O. 1	Students will be acquainted with the corporate laws and its features.
C.O. 2	Students will be acquainted with the basic knowledge of the provision of company Act 2013.
C.O. 3	Students will be acquainted with the knowledge about provision relating to books of account, Auditor appointment and wind-up procedure of company.
C.O. 4	The students will be acquainted with the corporate governance, membership in a Company, financial Structure.
C.O. 5	This course will give the student an opportunity to become a Company Secretary.

**B.Com Second Year (Sem. IV)**  
**Income Tax Law and Practice (B.C. 4.5)**

C.O. 1	Student will be able to make differentiate the direct and indirect tax.
C.O. 2	Student will be acquainted with the knowledge and able to file tax return on individual.
C.O. 3	Student will be learn and make able to compute total Income and define tax compliance and structure.
C.O. 4	This course will enable the students to understand amendment made from time to time by finance department.
C.O. 5	This course will enable the students to understand the procedure and provisions made under GST Act for computing the tax

**B.Com Second Year (Sem. IV)**  
**E-Commerce-II (SEC. 2.3)**

C.O. 1	This course will enable the students to demonstrate and understand the foundations and importance of E-Commerce.
C.O. 2	This course will enable the students to understand and analyze the impact of E-Commerce on Business Models and Strategies.
C.O. 3	Student will be able to describe internet trading relationships also discuss legal issues and privacy of E-Commerce.
C.O. 4	The student will have knowledge about e-marketing, e-financing, e-banking, e-trading, digital economy and e-ticketing etc.
C.O. 5	This course will equip the students with advanced learning in online business practices of organizations and procedures involved in managing a business online.

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**B.Com Third Year (Sem. V)**  
**Advanced Accounting – I (B.C. 5.1)**

C.O. 1	This course will be enable students with analysis, interpret and use accounting information in managerial decision making and auditing.
C.O. 2	Students will be acquainted with the knowledge of advance level of accounting for professional.
C.O. 3	Students will be acquainted with the basic knowledge of financial accounting.
C.O. 4	The students will be acquainted with Preparation of Final Accounts of Agriculture and Hotel Business.
C.O. 5	The students will be acquainted with accounting procedures of Underwriting of Shares & Debentures and Branch Accounting.

**B.Com Third Year (Sem. V)**  
**Management Accounting – I (B.C. 5.2)**

C.O. 1	This course will be enable students with analysis, interpret and use accounting information in Management accounting information in managerial decision making.
C.O. 2	This course will be enable the students to understand the application of accounting techniques for management. Also they will be able to take managerial decisions regarding finance of the business.
C.O. 3	Students will acquire knowledge of fund flow statement, cash flow statement, marginal costing, BEP analysis, Different types of budgets, etc.
C.O. 4	Students will be able to analyze accounting data by application of cost-volume-profit concepts.
C.O. 5	Students will be able to evaluate operational budgeting in terms of the process by which it is implemented and its possible benefits to the organization.

**B.Com Third Year (Sem. V)**  
**Auditing – I (B.C. 5.3)**

C.O. 1	This course will be enable the students with sound Knowledge of the important provisions of the Audit and company law and their Applications in practices
C.O. 2	Students will be able to find out the fraud and errors in accounting and they will well known about how to prevent it.
C.O. 3	This course will be enable the students to understand the meaning, types, principles of audit as well as how the auditing is different from accounting and investigation.
C.O. 4	This course will be enable students with the knowledge and procedure of appointment & removal of an auditor, auditor's duty, rights, responsibility, qualification, disqualification, remuneration, etc.
C.O. 5	This course will be enable students with audit planning, procedure & documentation. Also they will be knowledgeable about audit evidence and audit sampling.

**B.Com Third Year (Sem. V)**

**Human Resource Management (B.C. 5.4-B)**

C.O. 1	Students will be acquainted with the holistic knowledge of human resource engaged in the business world & to understand its relevance in organizations
C.O. 2	Students will be acquainted with the nature and applicability of the major HR Practice.
C.O. 3	This course will be enable the students to understand the concepts of human resource planning, procedure of recruitment & selection, nature of placement & induction, etc.
C.O. 4	This course will be enable the students to understand the concepts of wages & salary administration, theories of wages, process of performance appraisal, etc.
C.O. 5	The students will be acquainted with the knowledge of HR concepts to take correct business decisions.

**B.Com Third Year (Sem. V)**

**Training and Field Work (B.C. 5.5-B)**

C.O. 1	This course will enable the students with an opportunity for a practical, real world experience for the purpose of developing their direct leadership, communication skills and administrative skills that will sufficient for their entry into a professional career.
C.O. 2	Students will be acquainted with sound Knowledge of research procedure, statement of research problem, research review, sampling methods, data collection & analysis methods, research report writing skills, find out solution on problems, etc.
C.O. 3	Students will gained the knowledge and competence of working in a structured program.
C.O. 4	Students will be acquainted with analytical and research abilities.
C.O. 5	Students will gained the knowledge about how to demonstrate effective time management and how to develop written and verbal communication skills.

**B.Com Third Year (Sem. V)**

**Labour Laws and Industrial Laws-I (GE-I.2)**

C.O. 1	Students will be acquainted with sound Knowledge of the important provisions of the Labour laws and Industrial laws and their applications in practice.
C.O. 2	Students will be knowledgeable about business related laws and how to implement them in business.
C.O. 3	Providing extensive knowledge regarding the basis of Industrial Relations, Social Equity, Social Security, Growth of Labour Legislation in India, and Government Schemes for the welfare of Labour Classes
C.O. 4	The students will be acquainted with the Employee's Provident Fund & Miscellaneous Provisions Act 1952, Payment of Bonus Act 1965, and the Payment of Gratuity Act 1972, Employees State Insurance Act 1948 and Minimum Wages Act 1948.
C.O. 5	Students will be able to elaborate the concept of Industrial Relations, illustrate the role of laws in the industrial setup.

**B.Com Third Year (Sem. V)**  
**Self Employment-I (SEC-III.1)**

C.O. 1	This course will enable the students to develop their career and self-employment by acquiring their existing skills or new multi-skills.
C.O. 2	Students will know about Government of India Support for Entrepreneurship like Startup India, Make in India, Atal Innovation Mission (AIM), Support to Training and Employment program for Women (STEP), Jan Dhan-adhaar- Mobile (JAM), Digital India, Pradhan Mantri Kaushal Vikas Yojana (PMKVY), National Skill Development Mission.
C.O. 3	Students will know about employment opportunities and other relevant aspects.
C.O. 4	The students will be acquainted with the Entrepreneurship and Entrepreneurial Competencies for Self-Employment.
C.O. 5	Students will know that "self-employment is best employment".

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**B.Com Third Year (Sem. VI)**  
**Advanced Accounting – II (B.C. 6.1)**

C.O. 1	The students will be acquainted with the ability to analysis interpret and use accounting information in managerial decision making and auditing.
C.O. 2	The students will be acquainted with the knowledge of advance level of accounting for professional.
C.O. 3	The students will be acquainted with the Meaning, Importance and Procedures of Insolvency.
C.O. 4	Students will be acquainted with sound Knowledge of Accounts of Electricity Company, Departmental Accounts, Packages Account and Account of Profession.
C.O. 5	Students are enabled with the Knowledge in the practical applications of advanced accounting.

**B.Com Third Year (Sem. VI)**  
**Management Accounting – II (B.C. 6.2)**

C.O. 1	This course will enable the students with the ability to analysis, interpret and use accounting information in Management accounting information in managerial decision making.
C.O. 2	This course will enable the students with an understanding of the application of accounting techniques for management.
C.O. 3	Students will be acquainted with the knowledge of Ratio Analysis, Working Capital Management and Responsibility Accounting, etc.
C.O. 4	Students will be acquainted with the knowledge of Capital Budgeting Methods. Capital Budgeting is a planning of capital assets, which provide knowledge to take decision about better profitable capital Budgeting (investment).
C.O. 5	Students will able to decision making for investment to money of any company with the help of comparative, common and trend ratio methods.

**B.Com Third Year (Sem. VI)**  
**Auditing – II (B.C. 6.3)**

C.O. 1	Students will be acquainted with sound Knowledge of the important provisions of the Audit and company law and their Applications in practices.
C.O. 2	This course will provide theoretical and Practical knowledge of auditing.
C.O. 3	Students will be acquainted with the knowledge of Checking Vouching and Audit Report, Internal Audit (Internal Audit Vs External Audit, Internal Audit Vs Internal Checks), etc.
C.O. 4	The students will be acquainted with the knowledge of different standards on auditing which are used to while conducting the audit.
C.O. 5	Students will be familiar with the meaning of CIS, - distinction between manual accounting audit and computerized accounting audit, computer frauds and computer virus, concept of audit software, Important points of Non-Performing Assets with reference to Bank Audit, etc.

**B.Com Third Year (Sem. VI)**  
**Marketing Management (B.C. 6.4-B)**

C.O. 1	Students will be acquainted with sound understanding of the basic Principles of Marketing Management and their applications in the business and industry.
C.O. 2	This course will be aware to students in respect of difference between sales and marketing.
C.O. 3	The students will able to explain the fundamental concepts and principles of marketing.
C.O. 4	The student will be able to understand and implement the process of MIS development.
C.O. 5	Students will be familiar with the Marketing Planning, Product and Pricing Decisions, Physical Distribution and Promotion, etc.

### **B.Com Third Year (Sem. VI)**

#### **Project Work (B.C. 6.5-B)**

C.O. 1	Students will gain solid knowledge of problem identification, formulation and solution planning.
C.O. 2	Students will be able to demonstrate a sound technical knowledge of their selected project topic.
C.O. 3	Students will be familiar with sound Knowledge of research procedure, selection of research topic (statement of research problem), review of literature, sampling methods, data collection & analysis methods, statistical tools & techniques, research report writing skills, find out solution on problems, etc.
C.O. 4	Student will be able to create a logically coherent project report and in that students will arrive at logical conclusions and propose suitable recommendations on the selected research problem on the basis of analysis and interpretation of the data collected.
C.O. 5	Students will be enabled to present the research work/project work and face the question-answer session with the examiners. Overall, this course will enable the students with the ability to do research and find out solution on selected problems from society.

### **B.Com Third Year (Sem. VI)**

#### **Labour Laws and Industrial Laws- II (GE-II.2)**

C.O. 1	Students will be acquainted with sound Knowledge of the important provisions of the Labour laws and Industrial laws and their applications in practice.
C.O. 2	Students will be knowledgeable about business related laws and how to implement them in business.
C.O. 3	Students will be able to outline the important causes & impact of industrial disputes also able to elaborate Industrial Dispute settlement procedures.
C.O. 4	Students will be familiar with the Payment of Wages Act 1936, Factories Act 1948, The Industrial Employment (Standing Orders) Act 1946, etc.
C.O. 5	This course will help students to understand the responsibilities of governments and civil society organizations to free children from child labour. They will also become familiar with how such children should be rescued from their exploitative working conditions and how they should be given adequate education.

**B.Com Third Year (Sem. VI)**  
**Self Employment- II (SEC-IV.1)**

C.O. 1	This course will enable the students to develop their career and self-employment skills.
C.O. 2	Students will be acquainted with Knowledge of Interpersonal Skill Development, Identification of Business Opportunity, etc.
C.O. 3	Students will be familiar with self-employment is a viable and increasingly popular career path and It offers numerous benefits, including autonomy, flexibility, and the potential for higher income. Also it comes with challenges, such as financial instability and the need to manage all aspects of the business.
C.O. 4	The students will be engaged and acquainted with Knowledge of self-employment activities, study of the Business Enterprises of the self-employed persons.
C.O. 5	Students will know that "self-employment is best employment".