

**DEPARTMENT OF COMMERCE CA**  
**PROGRAMME OUTCOMES AND COURSE OUTCOMES OF UNDER**  
**GRADUATE & POST GRADUATE PROGRAMME (2023 ONWARDS)**

<b>NAME OF THE PROGRAMME: BACHELOR OF COMMERCE( COMPUTER APPLICATIONS)– PROGRAMME OUTCOME</b>	
<b>PO1</b>	<b>Disciplinary knowledge:</b> Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study
<b>PO2</b>	<b>Communication Skills:</b> Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.
<b>PO3</b>	<b>Critical thinking:</b> Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.
<b>PO4</b>	<b>Problem solving: Capacity</b> to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.
<b>PO5</b>	<b>Analytical reasoning:</b> Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.
<b>PO6</b>	<b>Research-related skills:</b> A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation
<b>PO7</b>	<b>Cooperation/Team work:</b> Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team
<b>PO8</b>	<b>Scientific reasoning:</b> Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.

<b>PO9</b>	<b>Reflective thinking:</b> Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.
<b>PO10</b>	<b>Information/digital literacy:</b> Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.
<b>PO11</b>	<b>Self-directed learning:</b> Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.
<b>PO12</b>	<b>Multicultural competence:</b> Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.
<b>PO13</b>	<b>Moral and ethical awareness/reasoning:</b> Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.
<b>PO14</b>	<b>Leadership readiness/qualities:</b> Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.
<b>PO15</b>	<b>Lifelong learning:</b> Ability to acquire knowledge and skills, including, learning how to learn, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.

<b>NAME OF THE PROGRAMME: BCOM (CA)– COURSE OUTCOMES</b>	
<b>SEMESTER I</b>	
	Remember the concept of rectification of errors and Bank reconciliation Statements Apply the knowledge in preparing detailed accounts of sole trading concerns . Analyse the various methods of providing depreciation

<b>FINANCIAL ACCOUNTING -I</b>	Evaluate the methods of calculation of profit Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.
<b>PRINCIPLES OF MANAGEMENT</b>	Demonstrate the importance of principles of management. Paraphrase the importance of planning and decision making in an organization Comprehend the concept of various authorizes and responsibilities of an Organization Enumerate the various methods of Performance appraisal Demonstrate the notion of directing, co-coordination and control in the management
<b>PROGRAMMING IN C AND LAB</b>	Apply the concept of Control Structures to solve any given problem Apply the concept of single and multi-dimensional arrays to solve problems related to searching, sorting and matrix operations Apply the concept of Strings for writing programs related to character array. Write programs using concept of user defined and recursive functions Apply concept of structures to write programs.
<b>BUSINESS ORGANISATION</b>	Differentiate business types, evaluate business organization's importance, analyze ethical considerations in business. Compare forms of business organizations, assess public and private sector advantages and disadvantages. Analyze industry location factors, evaluate advantages of large-scale operations, assess industrial estates and district industries centers Explain stock exchange functions and regulation, analyze business combinations, causes, types, and effects. Discuss Trade Associations and chambers of commerce functions and objectives evaluate their significance in promoting trade and commerce in India.
<b>FUNDAMENTALS OF COMMERCE</b>	To make the students familiar with the concepts of Commerce and Industry. To encourage and motivate the students for the Accounting Education. To Analyze the Various classification of Markets and Marketing. To make the students aware towards the various commercial Laws. To aware the types of Taxation and slab rates.
<b>SEMESTER-II</b>	

<b>FINANCIAL ACCOUNTING-II</b>	<p>To evaluate the Hire purchase accounts and Instalment systems</p> <p>To prepare Branch accounts</p> <p>To prepare Departmental Account</p> <p>To understand the accounting treatment for admission and retirement in partnership</p> <p>To know Settlement of accounts at the time of dissolution of a firm.</p>
<b>BUSINESS LAW</b>	<p>Explain the Objectives and significance of Mercantile law</p> <p>Understand the clauses and exceptions of Indian Contract Act.</p> <p>Outline the contract of indemnity and guarantee</p> <p>Familiar with the provision relating to Bailment and Pledge</p> <p>Explain the various provisions of Sale of Goods Act 1930</p>
<b>OFFICE AUTOMATION</b>	<p>Understand the basics of computer systems and its components.</p> <p>Understand and apply the basic concepts of a word processing package.</p> <p>Understand and apply the basic concepts of electronic spreadsheet software.</p> <p>Understand and apply the basic concepts of database management system.</p> <p>Understand and create a presentation using PowerPoint tool</p>
<b>OFFICE AUTOMATION LAB</b>	<p>To perform documentation</p> <p>To perform accounting operations</p> <p>To perform presentation skills</p>
<b>INDUSTRIAL LAW</b>	<p>Remember and recall the various concepts of Factories act 1948.</p> <p>Demonstrate the. Provisions and concepts of Industrial Disputes Act, 1947.</p> <p>Analyse the various measures and policies in The Workmen's Compensation Act .</p> <p>Examine the different aspects of ESI and EPF Act.</p> <p>Critically evaluate the Case studies relating to Bonus Act.</p>
<b>ADVERTISING</b>	<p>Define advertising, analyze its objectives, evaluate its scope and benefits, and identify media elements used in advertising.</p> <p>Differentiate types of advertising agencies, assess criteria for selecting agencies, and demonstrate effective client-agency relationship management.</p> <p>Analyze ethical and social issues in advertising, evaluate the impact of advertising on Indian values and culture.</p> <p>Explain the communication process and analyze advertising's role in brand building and Managing brand crises.</p> <p>Apply effective copywriting techniques, identify copy elements and types, utilize layout</p>

	principles and execution styles, and conduct pre-testing and post-testing of advertisements
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<b>NAME OF THE PROGRAMME: MASTER OF COMPUTER APPLICATION– PROGRAMME OUTCOME</b>	
<b>PO1</b>	Problem Solving Skill: Apply knowledge of Management Theories and Human Resource Practices to solve business problems through research in global context.
<b>PO2</b>	Decision Making Skill: Foster analytical and critical thinking abilities to enable decision-making based on data.
<b>PO3</b>	Ethical Value: Incorporate quality, ethical and value-based legal perspectives in all organisational activities.
<b>PO4</b>	Employability Skill: Develop business acumen to enhance employability skills in the competitive environment.
<b>PO5</b>	Entrepreneurial Skill: Equip with skills and competencies to become an entrepreneur.
<b>PO6</b>	Contribution to Society: Succeed in career endeavours and contribute significantly to society.
<b>PO7</b>	Communication Skill: Develop communication, managerial and interpersonal skills.
<b>PO8</b>	Individual and Team Leadership Skill: Lead oneself and the team to achieve organizational goals.
<b>PO9</b>	Multicultural competence: Demonstrate knowledge of the values and beliefs of multiple cultures to address issues in the global scenario
<b>PO10</b>	Moral and ethical awareness/reasoning: Embrace moral and ethical values in one's life,
<b>PO11</b>	Leadership readinessqualities:

	Demonstrate to take up leadership mapping out the tasks and formulating an inspiring vision and mission
<b>PO 12</b>	Lifelong learning: Acquire knowledge and skills, including “learning how to learn”,

<b>NAME OF THE PROGRAMME: MASTERS OF COMPUTER APPLICATION – COURSE OUTCOMES</b>	
<b>SEMESTER I</b>	
<b>BUSINESS FINANCE</b>	<ol style="list-style-type: none"> <li>1 .Explain important finance concepts</li> <li>2. Estimate risk and determine its impact on return</li> <li>3 .Explore leasing and other sources of finance for startups</li> <li>4 .Summarise cash receivable and inventory management techniques</li> <li>5. Evaluate techniques of long term investment decision incorporating risk fact</li> </ol>
<b>DIGITAL MARKETING</b>	<ol style="list-style-type: none"> <li>1.Explain the dynamics of digital marketing</li> <li>2. Examine online marketing mix</li> <li>3 .Compare digital media channels</li> <li>4. Interpret online consumer behavior</li> <li>5 .Analyse social media data</li> </ol>
<b>BANKING AND INSURANCE</b>	<ol style="list-style-type: none"> <li>1. Relate the transformation in banking from traditional to new age</li> <li>2 .Apply modern techniques of digital banking</li> <li>3 .Evaluate the role of insurance sector</li> <li>4. Examine the regulatory mechanism</li> <li>5. Assess risk mitigation strategies</li> </ol>
<b>INTRODUCTION TO INDUSTRY 4.0</b>	<ol style="list-style-type: none"> <li>1.Discuss on the change from industry 1.0 to 4.0</li> <li>2. Discover the challenges and future prospects of applying artificial intelligence</li> <li>3.Apply big data for industrial growth and development</li> <li>4. Apply IoT in various sectors like Manufacturing, Healthcare, Education, Aerospace and Défense</li> <li>5.Appraise why education has to be aligned with industry 4.0</li> </ol>
<b>DATABASE MANAGEMENT SYSTEM</b>	<ol style="list-style-type: none"> <li>1.Identify models and schemas in DBMS and LINUX</li> <li>2. Demonstrate Queries in SQL</li> <li>3.Discuss handling files and databases</li> <li>4 .Apply skills on functions and operators in RDBMS</li> <li>5.Apply constraints and locks in SQL</li> </ol>

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<b>SEMESTER II</b>	
<b>STRATEGIC COST MANAGEMENT</b>	<ol style="list-style-type: none"> <li>1 Discuss strategic cost management and QC</li> <li>2 Choose the appropriate technique for cost control</li> <li>3 Utilise activity based costing in practice</li> <li>4 Adopt transfer pricing methods</li> <li>5 Build cost structure for Agriculture and IT sector</li> </ol>
<b>CORPORATE ACCOUNTING</b>	<ol style="list-style-type: none"> <li>1.PrepareFinancialStatementsofcompaniesas perscheduleIIIofCompaniesAct,2013</li> <li>2 .Apply the provisions of IRDA Regulations, 2002 in the preparation of final accounts of Life Insurance and General Insurance Companies.</li> <li>3.Prepare Consolidated Financial Statements of Holding Companies in accordance with AS 21.</li> <li>4 .Assess contemporary accounting methods</li> <li>5. Examine Financial Reporting based on appropriate Accounting Standards and provisionsofCompaniesAct2013withrespecttoCorporateSocial Responsibility</li> </ol>
<b>SETTING UP OF BUSINESS ENTITIES</b>	<ol style="list-style-type: none"> <li>1. Build a startup and acquire finance</li> <li>2.Comply with the legal requirements for Section 8 Company</li> <li>3. Initiate the proceedings for LLP</li> <li>4. Illustrate the registration and licensing procedure</li> <li>5. Examine the compliance of regulatory framework</li> </ol>
<b>DATA MINING AND DATA WAREHOUSING</b>	<ol style="list-style-type: none"> <li>1.Explain the basic concepts, principles and need of data warehousing</li> <li>2 .Appraise data warehouse architecture, modelling and its implementation.</li> <li>3.Choose various steps in implementing data mart and its dimensions</li> <li>4.Recall the features and types of data mining</li> <li>5.Apply various data mining tools and techniques</li> </ol>
<b>MANAGEMENT INFORMATION SYSTEM</b>	<ol style="list-style-type: none"> <li>1.Identify the basic concept of Information system</li> <li>2. Discuss the importance of MIS</li> <li>3. Explain the functional MIS</li> <li>4. Describe the role of system analyst</li> <li>5. Apply the concept of Enterprise resource planning</li> </ol>

<b>ADVERTISING AND MEDIA MANAGEMENT</b>	1. Create their own Advertisement Copy 2. Analyze individual media businesses and understand the economic Drivers of the media economy 3. Gain a perspective on the facets of media 4. Develop an integrated marketing plan using a wide variety of media 5. Create their own Advertisement Copy
<b>HUMAN RIGHTS</b>	1. After studying unit-1, the student will be able to know the nature of human rights its origin, the theories, the movements in the march of human rights and the facets of future of human rights. 2. After studying unit-2, the student will be able to know the international dimension of human rights, the role of UN and the global effort in formulating conventions and declarations 3. After studying unit-3, the student will be able to Perceive the regional developments of human rights in Europe, Africa and Asia and the enforceable value of human rights in international arena. 4. After studying unit-4, the student will be able to have knowledge on the human rights perspectives in India, more developed by its constitution and special legislations 5. After studying unit-5, the student will be able to know the redressal mechanism made available in case of human rights violation confined to India.

<b>NAME OF THE PROGRAMME: MASTERS OF COMPUTER APPLICATION – COURSE OUTCOMES</b>	
<b>SEMESTER III</b>	
<b>TAXATION</b>	1. Estimate taxable income 2. File returns and plan taxes 3. Illustrate the nuances of international business taxation 4. Apply the provisions of GST 5. Assess the provisions of Customs Act
<b>RESEARCH METHODOLOGY</b>	1. Recall the research concepts and recognise the research problem 2. Formulate research hypothesis and determine the sample size 3. Select appropriate method for data collection 4. Make inferences based on statistical tests 5. Draft a research report avoiding plagiarism



<b>COMPUTERS IN BUSINESS</b>	<ol style="list-style-type: none"> <li>1 .Create data file in SPSS</li> <li>2 .ExamineMeans of samples</li> <li>3 .Conduct non-parametric tests</li> <li>4 .Create a company, form groups and get automated financial statements</li> <li>5. Automate inventory management and GST filing</li> </ol>
<b>INTERNATIONAL BUSINESS</b>	<ol style="list-style-type: none"> <li>1. Recalltheconceptsof International Business and International Business Environment</li> <li>2. Analyzedifferent theories of International Business</li> <li>3. Evaluatethe legal procedures involved in International Business.</li> <li>4 .Explain the different types of economic integrations.</li> <li>5 .Identify the operations of MNCs through real case assessment</li> </ol>

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<b>SEMESTER IV</b>	
<b>CORPORATE AND ECONOMIC LAWS</b>	<ol style="list-style-type: none"> <li>1. Recall important provisions of FEMA</li> <li>2 Evaluate the provisions of the Competition Act, 2002 and Consumer Protection Act to govern commercial competition and protect a consumer</li> <li>3 .Recall the process relating to obtaining copyrights and patents.</li> <li>4. Examine the provisions of Money Laundering Act</li> <li>5. Analyse the provisions relating to regulation of real estate.</li> </ol>
<b>HUMAN RESOURCE ANALYTICS</b>	<ol style="list-style-type: none"> <li>1. Examine the concept of human resource analytics</li> <li>2. Apply the HR tools and techniques in decision making</li> <li>3 .Examine the different types of HR metrics and their relative merits</li> <li>4 .Collect and transform data leading to HR reporting</li> <li>5. Build models for predictive analysis</li> </ol>