

PG & AND RESEARCH DEPARTMENT OF COMMERCE

**PROGRAMME OUTCOMES AND COURSE OUTCOMES OF UNDER GRADUATE &
POST GRADUATE PROGRAMME (2022 ONWARDS)**

NAME OF THE PROGRAMME: B.COM – PROGRAMME OUTCOME	
PO1	To have comprehensive knowledge of finance, accounting, taxation, economics and business laws.
PO2	To equip with professional, inter-personal and entrepreneurial skills for economic and social growth.
PO3	To gear up with updated knowledge in implementing business practices.
PO4	To acquire effective skills like communication, decision making, problem solving in business activities.
PO5	To blend knowledge, skill and attitude that will sustain an environment of learning and creativity.
PO6	To impart value based and job oriented education, which ensures that the students are trained into up-to-date
NAME OF THE PROGRAMME: M.COM – PROGRAMME OUTCOME	
PO1	Understand the basic concepts of business and its role in society.
PO2	Understand financial and marketing both local and international issues and responsibilities of a business organisation.
PO3	Gain knowledge on legal and ethical issues in a business organization.
PO4	Identify reason for profit or loss and give solutions for economic viability of a business.
PO5	Acquire Practical skill in accounting by having an opportunity of Summer Internship programme.
PO6	Use Current techniques and skills necessary for business and costing.
PO7	Serve as a human resource needed for industry, consultancy, education, service, research, public administration, insurance and management.

NAME OF THE PROGRAMME: B.COM – COURSE OUTCOMES	
SEMESTER I	
FINANCIAL ACCOUNTING I	<ol style="list-style-type: none"> 1. The student will be able to understand the basic fundamentals of Double Entry System Accounting. 2. The student will be able to Prepare Final Accounts 3. The student will be able to Understand the depreciation accounting 4. The student will be able to Prepare the accounts in Single Entry system 5. The student will be able to understand the importance of Tally Accounting.
BUSINESS ORGANIZATION	<ol style="list-style-type: none"> 1. Students will be able Knowledge about Business and Profession 2. Students will be able Understand the different Forms of Business Organization. 3. Students will be able to explore the theories of Plant Location and characteristics of Layout. 4. Students will be able to know the concept of Business Combinations and functions of Chamber of commerce, Trade Association. 5. Students will be able to Understand the basic Concepts of MNCs
CONSUMERISM	<ol style="list-style-type: none"> 1. Students will be able to Understand the basic fundamentals of Consumerism 2. Students will be able to Apply the fundamentals Consumer Protection Act 3. Students will be able to Understand the Amendments of Consumer Protection Act 4. Students will be able to Apply the fundamentals Consumer Protection Council 5. Students will be able to Understand the procedure of Consumer Redressed
SEMESTER II	
FINANCIAL ACCOUNTING II	<ol style="list-style-type: none"> 1. The student will be able to Understand the basic fundamentals of branch accounting 2. The student will be able to Understand the basic fundamentals of Departmental accounting 3. The student will be able to Understand the Hire purchase and Installment System of accounting 4. The student will be able to Prepare the accounts partnership 5. The student will be able to Understand the basics of Tally accounting
OFFICE MANAGENMENT	<ol style="list-style-type: none"> 1. Students will be able to gain knowledge about nature and scope of organization. 2. Students will be able to gain effective knowledge about Administrative arrangements and physical conditions 3. Students will be able to gain a knowledge of Office equipment and Office System 4. Students will be able to know about Office Correspondence 5. Students will be able to learn about Office Supervisor

MERCHANT BANKING	<ol style="list-style-type: none"> 1. Students will be able to gain knowledge about Merchant Banking. 2. Students will be able to impart effective knowledge about Public Issue Management. 3. Students will be able to learn about Post Issue Management 4. Students will be able to gain knowledge about Capital Market Instruments 5. Students will be able to learn about Portfolio Management.
	SEMESTER III
CORPORATE ACCOUNTING I	<ol style="list-style-type: none"> 1. The student will be able to understand the basic concepts relating to issue of shares and make accounting entries. 2. The student will be able to Make accounting entries for and redemption of preference shares. 3. The student will be able to be acquainted with accounting treatment for acquisition of business. 4. The student will be able to understanding the accounting procedures related to profits prior to incorporation 5. The student will be able to Prepare Company Final Accounts & Company Balance Sheet.
LEGAL ASPECTS OF BUSINESS	<ol style="list-style-type: none"> 1. The student will be able to know the framework of Indian Contract Act 1872. 2. The student will be able to understand the other essential elements of Indian Contract 1872. 3. The student will be able to Aware the provisions of Special Contracts and Modes of Discharge. 4. The student will be able to acquire knowledge of sale of goods Act 1930 5. The student will be able to Consciousness on Consumer Protection Act 1986
BUSINESS CORRESPONDENCE	<ol style="list-style-type: none"> 1. The student will be able to understand the basic concepts of business correspondence. 2. The student will be able to prepare the business letter and letter style 3. The student will be able to know the different types of business letters, offers, orders and complaints. 4. The student will be able to acquire the knowledge of preparing letters of application with cv, resume etc. 5. The student will be able to understand the types and characteristics of business report

BUSINESS STATISTICS AND OPERATION RESEARCH	<ol style="list-style-type: none"> 1. The student will be able to Acquired skills in analysis and interpretation of data. 2. The student will be able to gained knowledge on measures of Central Tendency and their application in business 3. The student will be able to Learned about Correlation and Regression 4. The student will be able to get familiarized about Index Numbers and Time series 5. The student will be able to Solved challenging problems by using appropriate statistical tools
BUSINESS ECONOMICS	<ol style="list-style-type: none"> 1. The student will be able to understand the concept business economics, Objectives and scope. 2. The student will be able to gain knowledge of the demand and elasticity of demand. 3. The student will be able to gain knowledge on Utility concept. 4. The student will be able to acquire knowledge of demand forecasting and demand forecasting methods. 5. The student will be able to gain knowledge of production function and returns to scale.
COMPUTER APPLICAION IN BUSINESS	<ol style="list-style-type: none"> 1. The student will be able to gained knowledge is about computer concept and terminology. 2. The student will be able to Acquired skills to produce word processing documents 3. The student will be able to Demonstrated basic skills involving MS excel sheet 4. The student will be able to Acquired skills on data base 5. The student will be able to Enhanced knowledge on business presentation by using presentation software.
SEMESTER IV	
CORPORATE ACCOUNTING II	<ol style="list-style-type: none"> 1. The student will be able to Impart the knowledge of valuing shares and goodwill of the company 2. The student will be able to understand the accounting procedures related to Alteration of share Capital and Internal Reconstruction. 3. The student will be able to be acquainted with accounting procedures for Mergers and acquisitions. 4. The student will be able to Prepare consolidated financial statements of Holding company and its subsidiary companies. 5. The student will be able to Know the accounting procedures related to preparation of bank accounts
BUSINESS MANAGEMENT	<ol style="list-style-type: none"> 1. The student will be able to Knowledge pertainingg to Fundamentals of management 2. The student will be able to Knowledge pertaining to develop planning 3. The student will be able to Understand organising and staffing 4. The student will be able to Knowledge pertaining to motivation structures 5. The student will be able to Advanced Programming techniques using

	control and coordination.
COMPANY LAW	<ol style="list-style-type: none"> 1. The student will be able to learn about Nature, Scope and Kinds of Company 2. The student will be able to gain effective knowledge about Formation of a Company 3. The student will be able to effectively impart knowledge about Prospectus of company 4. The student will be able to know about Members of Company 5. The student will be able to learn about Directors of Company and Winding up of Company
MODERN BANKING	<ol style="list-style-type: none"> 1. The student will be able to acquire the knowledge of different types of banking 2. The student will be able to know the measures and methods of credit control in central bank. 3. The student will be able to The students will be able to understand the concept of SBI 4. The student will be able to The students will be able to study the different types of development banking in India 5. The student will be able to The students will be able to acquire the new concepts of E-Banking
BUSINESS ECONOMICS II	<ol style="list-style-type: none"> 1. The student will be able to understand the Cost and Revenue analysis in business. 2. The student will be able to knowledge of the pricing of perfect competition, monopoly and monopolistic competition 3. The student will be able to gain knowledge of theories of distribution. 4. The student will be able to Knowledge on the capital budgeting. 5. The student will be able to gain knowledge decision making under certainty and uncertainty
E-COMMERCE	<ol style="list-style-type: none"> 1. The student will be able to understand the knowledge of E-Commerce 2. The student will be able to Gaining knowledge on E-Marketing 3. The student will be able to Know the E-Payment systems 4. The student will be able to Knowledge on Electronic Data Interchanges (EDI) 5. The student will be able to Conceive an idea of legal framework for E-Commerce.
SEMESTER V	

COST ACCOUNTING I	<ol style="list-style-type: none"> 1. The student will be able to teach the Nature and Scope of Cost Accounting, and Computation of Cost Sheet and Tenders. 2. The student will be able to learn the preparation of Material Purchase and Control. 3. The student will be able to impart knowledge about Methods of pricing of Material Issues. 4. The student will be able to study about preparation of Labor Cost Control 5. The student will be able to gain knowledge about Distribution of Overheads.
PRACTICAL AUDITING	<ol style="list-style-type: none"> 1. The student will be able to acquire the basic concepts of auditing. 2. The student will be able to the meaning and importance of internal audit, internal check and control. 3. The student will be able to to understand the verification of vouchers and vouching 4. The student will be able to study the auditor's appointment, removal, qualification and disqualification. 5. The student will be able to identify the auditors reports and its kinds
MANAGEMENT ACCOUNTING	<ol style="list-style-type: none"> 1. The student will be able to learn the preparation of Financial Statement Analysis 2. The student will be able to gain effective knowledge about Ratio Analysis 3. The student will be able to impart knowledge about Fund Flow and Cash Flow Analysis. 4. The student will be able to study about Marginal Costing techniques. 5. The student will be able to know about the preparation of Budget and Budgetary Control
INCOME TAX LAW AND PRACTICE I	<ol style="list-style-type: none"> 1. The student will be able to understand the basic level of Income tax Act 2. The student will be able to. know the tax calculation on house property income 3. The student will be able to achieve knowledge on tax calculation of salaried people 4. The student will be able to obtain knowledge on income tax of business/ professional income 5. The student will be able to understand the administrative set up of income tax department and their powers
MANAGEMENT INFORMATION SYSTEM	<ol style="list-style-type: none"> 1. The student will be able to Understand the fundamental principles of MIS 2. The student will be able toBasic knowledge about Concepts and Technologies used in MIS 3. The student will be able to Acquired knowledge on process of developing and implementing information system. 4. The student will be able toImpart knowledge on Information Processing 5. The student will be able to Enhanced knowledge on DBMS.

PRINCIPLES OF MARKETING	<ol style="list-style-type: none"> 1. The student will be able to Know the basic principles and practices of marketing 2. The student will be able to be aware of the importance of products, standards of branding, packing and quality management. 3. The student will be able to Understand the pricing mechanism of marketing 4. The student will be able to know the basic aspects of the channels of distribution and buyers' behaviours. 5. The student will be able to Articulate sales Promotional techniques used in modern marketing
SEMESTER VI	
COST ACCOUNTING II	<ol style="list-style-type: none"> 1. The student will be able to taught the Computation of Job, Batch, Contract Costing 2. The student will be able to learn the preparation of Process Costing. 3. The student will be able to impart knowledge about calculation of Operating Costing 4. The student will be able to study about preparation of Standard Costing. 5. The student will be able to gain knowledge about Reconciliation of Cost and Financial Accounts.
INCOME TAX LAW AND PRACTICE II	<ol style="list-style-type: none"> 1. The student will be able to know the calculation of taxes for gain on capital asset. 2. The student will be able to know the tax on other source and its calculation. 3. The student will be able to know the adjustment of carry forward Income/Expenditure. 4. The student will be able to Expertise in preparation of total income of individual/ firm etc. 5. The student will be able to gain knowledge on filing of income tax returns.
FINANCIAL MANAGEMENT	<ol style="list-style-type: none"> 1. The student will be able to understand the basic Principles and practices of Financial management 2. The student will be able to determining the amount of Capital, Organization and Structure. Reduce cost of Capital and Operating Risks 3. The student will be able to have the knowledge and practice of arriving financial Decision makings 4. The student will be able to acquire practical knowledge on Calculation of working capital 5. The student will be able to gain knowledge on leverage and portfolio management

<p style="text-align: center;">SERVICE MARKETING</p>	<ol style="list-style-type: none"> 1. The student will be able to Understand the concepts and evolution of service marketing 2. The student will be able to Explore the 4 Ps of service marketing 3. The student will be able to perceive the strategies in service marketing. 4. The student will be able to explore the quality issues of service marketing. 5. The student will be able to understand the different services organizations.
<p style="text-align: center;">FINANCIAL SERVICE</p>	<ol style="list-style-type: none"> 1. The student will be able to gain knowledge about Financial Services, Capital and Money Markets 2. The student will be able to gain effective knowledge about leasing. 3. The student will be able to impart knowledge about Factoring. 4. The student will be able to know about Venture capital 5. The student will be able to learn about Mutual funds
<p style="text-align: center;">HUMAN RESOURCES MANAGEMENT</p>	<ol style="list-style-type: none"> 1. The student will be able to Understanding the basics of Human Resource Management 2. The student will be able to Ability to plan Human resource 3. The student will be able to Knowledge about leadership qualities through Recruitment and Selection 4. The student will be able to Comprehension about Training and Development. 5. The student will be able to Awareness about Performance and Potential Appraisal

NAME OF THE PROGRAMME: M.COM – COURSE OUTCOMES	
SEMESTER I	
ADVANCE FINANCIAL MANAGEMENT	<ol style="list-style-type: none"> 1. The student will be able to understand the functions of finance Management. 2. The student will be able to know about the long term sources of funds and environment of working capital. 3. The student will be able to gain information about capital structure and leverage 4. The student will be able to gain knowledge about capital investment decision 5. The student will be able to be acquainted with on the subject of working capital Management.
ACCOUNTING FOR MANAGERIAL DECISION	<ol style="list-style-type: none"> 1. Students will be able to understand the concept of Accounting for Decision making 2. Students will be able to understand the Ratio Analysis Leverage analysis-Budgeting and budgetary control 3. Students will be able to understand the analysis of Fund flow and cash flow statements 4. Students will be able to aware of the Marginal Costing, Applications and its technique 5. Students will be able to know Financial decisions Making
MARKETING MANAGEMENT	<ol style="list-style-type: none"> 1. Students will be able to know the core market and their functions. 2. Students will be able to know the various kinds of Pricing and various stages in product life cycle, new product development. 3. Students will be able to gain knowledge about the marketing channel and distribution. 4. Students will be able to learn about the kinds of advertisement and qualities of good salesman. 5. Students will be able to know about the recent trend in modern marketing and digital marketing.
ADVANCED BUSINESS STATISTICS	<ol style="list-style-type: none"> 1. The student will be able to. Know Partial And Multiple Correlations. 2. The student will be able to Know Probability And Binomial Distribution. 3. The student will be able to know the Issues Surrounding Sampling, Hypothesis, Z Test and T Test 4. The student will be able to have the Awareness about Application of Chi- Square Distribution. 5. The student will be able to Know About Analysis Of Variance And F Test

MANAGERIAL ECONOMICS	<ol style="list-style-type: none"> 1. The student will be able to understand the theories of managerial economics and factors. 2. The student will be able to develop an idea about Demand analysis and Forecasting. 3. The student will be able to provide an idea regarding law of variable proportions, product function and cost function. 4. The student will be able to make them aware about the Economics of size and capacity Utilization and market structure pricing. 5. The student will be able to acquire the knowledge about be Business cycle and Policies
CORPORATE SOCIAL RESPONSIBILITY	<ol style="list-style-type: none"> 1. The student will be able to acquire the knowledge Corporate Social responsibility of Business 2. The student will be able to know the Identify the factors influencing CSR policy and Global Organization CSR 3. The student will be able to have to understanding of benefits of CSR to the company 4. The student will be able to know the institutional investors in corporate governance 5. The student will be able to know about corporate governance board and its power.
SEMESTER II	
CORPORATE LAWS	<ol style="list-style-type: none"> 1. The student will be able to Define Corporate Personality, Corporate Governance, and E-Governance and describe the Corporate Governance Code in Companies Act. 2. The student will be able to Discuss the prohibitions of certain Agreements, Abuse of Dominant Position and Regulation of Combinations under The Competition Act 3. The student will be able to enumerate the Powers and Functions of SEBI. 4. The student will be able to Describe the provisions related to listing of Securities, Public Offerings and discuss the prohibition of Insider Trading in various regulations of SEBI 5. The student will be able to discuss the provisions related to Regulation and Management of Foreign Exchange, Related Offences, Penalties and Appeals Procedure under FEMA, 1999. 6. The student will be able to elucidate the Corporate Insolvency Resolution Process and Liquidation Process under Insolvency and Bankruptcy Code, 2016.
HUMAN RESOURCES MANAGEMENT	<ol style="list-style-type: none"> 1. Students will be able to understand the concepts of Human Resource Management 2. Students will be able to understand Recruitment and Selection Procedure 3. Students will be able to know the various ways of solving the employee grievances procedure. 4. Students will be able to know the evaluation the methods of Performance Appraisal

	5. Students will be able to evaluate the Different Techniques of Training.
ADVANCED CORPORATE ACCOUNTING	<ol style="list-style-type: none"> 1. Students will be able to make them aware about the accounts of banking companies. 2. Students will be able to gain knowledge on preparation of accounts of insurance companies. 3. Students will be able to know develop knowledge of holding company concept & preparation of consolidated balance sheet. 4. Students will be able to know about Inflation accounting and CPP method 5. Students will be able to know about Human Resource Accounting in India.
EXPORT AND IMPORT MANAGEMENT	<ol style="list-style-type: none"> 1. The student will be able to understand the International Trade and Foreign Trade Policy 2. The student will be able to know the Balance of Payments and FEMA 3. The student will be able to understand the Export Procedure and Export Documents. 4. The student will be able to aware of the Guidelines of Import Procedure 5. The student will be able to know Export Pricing, Financing and EXIM Bank.
SEMESTER III	
GOODS AND SERVICES TAX(GST)	<ol style="list-style-type: none"> 1. The student will be able to know and familiarize with the fundamentals of Taxation. 2. The student will be able to know GST and its history of GST and their types. 3. The student will be able to know the exempted goods and Services under GST Act. 4. The student will be able to know the Administration of GST and Authority. 5. The student will be able to know how to avail the Appeal and Revision under GST Act.
ORGANIZATIONAL BEHAVIOUR	<ol style="list-style-type: none"> 1. The student will be able to understand the basic concept of organizational behaviour and foundations of individual behaviour 2. The student will be able to an idea about different motivational theories and evaluate motivational strategies used in a variety of organizational behaviour. 3. The student will be able to understand the foundation of group dynamics and the nature of stress and its management. 4. The student will be able to the appropriateness of various leadership styles and how to deal with organizational conflict. 5. The student will be able to understand different types of organizational structures and importance of organizational effectiveness.

ADVANCED COST ACCOUNTING	<ol style="list-style-type: none"> 1. The student will be able to understand the basic concepts in Cost Accounting and also familiarizing with the preparation of Cost Sheets, Tenders and Quotations. 2. The student will be able to understand Preparation of Process costing. 3. The student will be able to Know the Standard Costing and Variance analysis 4. The student will be aware of the Cost control and Cost Reduction. 5. The student will be able to develop the knowledge about Activity based costing.
RESEARCH METHODOLOGY	<ol style="list-style-type: none"> 1. The student will be able to understand the basics of Research Methodology. 2. The student will be able to know the Data Collection and Sampling 3. The student will be able to understanding of Processing Data. 4. The student will be able to have the awareness of Data Analysis through opt Statistical Tools 5. The student will be able to know about Research Report and SSPS package
SERVICE MARKETING	<ol style="list-style-type: none"> 1. The student will be able to understand the Essential Elements of marketing mix in Service marketing 2. The student will be able to develop an idea about marketing strategies for various services marketing-mix 3. The student will be able to know and learn about Product support services and Identify the problems of Service quality management 4. The student will be able to learn the of Marketing of financial services. 5. The student will be able to acquire the knowledge about CRM
STRESS MANAGEMENT	<ol style="list-style-type: none"> 6. The student will be able to understand the concept of Stress, Types and Causes of Stress 7. The student will be able to the Personality its Types and perception. 8. The student will be able to understand the Emotional Intelligence - EQ 9. The student will be able to aware of the Stress at Work Place 10. The student will be able to know Stress Management and Counseling skills
SEMESTER IV	
DIRECT TAXES	<ol style="list-style-type: none"> 1. The student will be able to Contrast The Different Basic Concepts In Income Tax 2. The student will be able to understand and Compute Salary Income And Income From House Property 3. The student will be able to understand and Construct The Statements For Business. Income, Professional Income And Capital Gains 4. The student will be able to understand and Compute Income From Other Sources And Total Income Of Individuals

	5. The student will be able to understand and Trace Assessment Procedure and Familiarizing Tax Planning
INVESTMENT AND PORTFOLIO MANAGEMENT	<ol style="list-style-type: none"> 1. The student will be able to Making the students being well aware of types of financial markets 2. The student will be able to Testing the knowledge of students about measurement of risk and return. 3. The student will be able to Asses the performance of students in relation to Fundamental Analysis, Economic Analysis, Industry Analysis and Company Analysis 4. The student will be able to Evaluate student's knowledge on valuation of equity shares, preference shares, debentures and bonds 5. The student will be able to Getting the students to familiarize Efficient Market Hypothesis
PROJECT DEVELOPMENT	<ol style="list-style-type: none"> 1. The student will be able to understand the Project and its development 2. The student will be able to understand the Capital expenditure decisions of projects 3. The student will be able to understand the Economic Viability of the project 4. The student will be able to understand the Sources of Project Finance 5. The student will be able to the Project schedule and control mechanism
INFORMATION TECNOLOGY IN BUSINESS	<ol style="list-style-type: none"> 1. The student will be able to develop skills to practice information systems in Business 2. The student will be able to understand the Accounting and Financial Information Systems 3. The student will be able to develop to skill by preparing to online business 4. The student will be able to know the Security Issues in E-Commerce and Risk management approach to e-commerce security 5. The student will be able to understand the relevant information technology, growth of internet and Usage of Internet to society
BUSINESS ORGANIZATION	<ol style="list-style-type: none"> 1. The student will be able to know about Basics of Business Organization 2. The student will be able to aware about different forms of business organization 3. The student will be able to gain knowledge on Industry location & operations 4. The student will be able to Facilitate to get exposure on Functioning of Stock Exchange 5. The student will be able to get full information on Trade Association & Chamber of commerce