

PG & RESEARCH DEPARTMENT OF COMMERCE
B.COM (2022-2023)

Programme Outcome (PO)

PO1: Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study

PO2: Communication Skills: 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.

PO3: Critical thinking: 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.

PO4: Problem solving: Capacity 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.

PO5: Analytical reasoning: 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.

PO6: Research-related skills: 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

PO7: Cooperation/Team work: Ability to work effectively and

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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

PO8: Scientific reasoning: 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.

PO9: Reflective thinking: Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.

PO10 Information/digital literacy: 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.

PO 11 Self-directed learning: Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.

PO 12 Multicultural competence: 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.

PO 13: Moral and ethical awareness/reasoning: 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.

PO 14: Leadership readiness/qualities: 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.

PO 15: Lifelong learning: 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.

Programme Specific Outcome (PSO)

PSO1 – Placement:

To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.

PSO 2 - Entrepreneur:

To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations

PSO3 – Research and Development:

Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.

PSO4 – Contribution to Business World:

To produce employable, ethical and innovative professionals to sustain in the dynamic business world.

PSO 5 – Contribution to the Society:

To contribute to the development of the society by collaborating with stakeholders for mutual benefit

PSO 6 – To gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication and computer.

PSO2: To acquire practical knowledge to take up the task of accounting professionals.

PSO 7 – To serve as a launch pad for professional programmes like CA, CMA and ACS.

PSO 8 – To demonstrate progressive learning of various financial issues related to individuals and businessmen to setting up their own business start-up.

PSO 9 – To do their higher education and can build their career as business professionals.

FINANCIAL ACCOUNTING -I

CO1: Remember the concept of rectification of errors and Bank reconciliation statements

CO2: Apply the knowledge in preparing detailed accounts of sole trading concerns

CO3: Analyse the various methods of providing depreciation

CO4: Evaluate the methods of calculation of profit

CO5: Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.

PRINCIPLES OF MANAGEMENT

CO1: Demonstrate the importance of principles of management.

CO2: Paraphrase the importance of planning and decision making in an organization.

CO3: Comprehend the concept of various authorizes and responsibilities of an organization.

CO4: Enumerate the various methods of Performance appraisal

CO5: Demonstrate the notion of directing, co-coordination and control in the management.

BUSINESS COMMUNICATION

CO1: Acquire the basic concept of business communication.

CO2: Exposed to effective business letter

CO3: Paraphrase the concept of various correspondences.

CO4: Prepare Secretarial Correspondence like agenda, minutes and various business reports.

CO5: Acquire the skill of preparing an effective resume

BUSINESS ECONOMICS

CO I: Gain basic knowledge of the operation of business economics.

CO II: Apply the different concepts of demand, cost and production.

CO III: Employ Production Analysis for decision making.

CO IV: Understand and gain analytical skills for understanding Supply and Cost analysis.

CO V: Apply an ethical understanding and perspective to Price and output decisions in various market forms.

FINANCIAL ACCOUNTING II

CO I: Demonstrate knowledge and understanding of the fundamentals of consignment.

CO II: Identify the various aspects of Joint Venture.

CO III: Learn and understand the Accounts of Non- Trading Concern, Capital and Revenue Expenditure.

CO IV: To know the pattern of recording transactions in Hire Purchase and Installment Purchase systems.

CO V: To understand the accounting treatment to be followed at the time of Insolvency of an individual and while taking a lease of a property.

PRINCIPLES OF INSURANCE

CO I: To Understand the nature of Insurance and the Principles those govern general insurance.

CO II: To gain an insight on the nature of Life Insurance, Fire Insurance and Marine Insurance and to know the procedure for making claims against different kinds of insurance policies.

CO III: To understand the dynamics of Financial security of people.

CO IV: To learn the meaning and importance of new forms of insurance

CO V: To Understand the Motor insurance, Burglary Insurance, Health Insurance of people

PROFESSIONAL ENGLISH FOR COMMERCE & MANAGEMENT -II

CO I: Enhance the creativity of the students, which will enable them to think of innovative ways to solve issues in the workplace

CO II: Develop their competence and competitiveness and thereby improve their employability skills.

CO III: Help students with research bent of mind develop their skills in writing reports and research proposals

CO IV: Helps to improve Communicative Competence

CO V: Enhances Digital Competence, Attend interviews with boldness and confidence

MARKETING

CO I: Understand the marketing concepts and its evolution.

CO II: Analyze the market based on segmentation, targeting and positioning.

CO III: Know the consumer behavior, Product Planning and development.

CO IV: Comprehend the concept on Marketing of consumer goods and Channels of distribution.

CO V: Understand the international markets and Coping with global competition.

ADVANCED FINANCIAL ACCOUNTING

CO I: Distinguish between the accounting treatment of dependent branches and independent branches and prepare the reconciliation statement.

CO II: Discuss the importance of Partnership Accounts.

CO III: Discuss the Components of Retirement and Death of a Partner

CO IV: Discover the aspects regarding Dissolution of partnership and their accounting treatments

CO V: Understand the accounting treatment to be followed on Amalgamation of firms

BUSINESS MATHEMATICS

CO I: To provide basic knowledge of mathematical techniques as are applicable to business.

CO II: To provide logical idea to find out practical solutions for the managerial problems.

CO III: Enables to find out practical solutions for the managerial problems

CO IV: Provides knowledge to forecast values using matrices

CO V: Provide basic knowledge of Number systems and equations, Indices, Analytical geometry.

BANKING THEORY LAW & PRACTICE

CO I: Demonstrate knowledge and understanding of the Relationship between banker and customer.

CO II: Acquire familiarities with major banks- Indigenous bank, Commercial bank, Cooperative Bank, Land Development Banks, NABARD, EXIM Banks, and Foreign Exchange Banks.

CO III: Identify and define the fundamental traditional system.

CO IV: Understand development in the terms of modernized banking.

CO V: Become aware about the functions of Reserve Bank of India.

COMPANY LAW

CO I: Provides a fundamental exposure to students on the basic concepts of a company.

CO II: Assists in gaining an in-depth knowledge on Share Capital and Debentures

CO III: Enables the students to learn about Managerial Personnel.

CO IV: Provides the required expertise about the types of meeting and resolutions in a company.

CO V: Facilitates the study of provisions relating to Winding up of Company

COMPUTER APPLICATIONS IN BUSINESS

CO I: To familiarize the students with the innovations of information in computer applications in business

CO II: Investigate the uses and application of MS Word

CO III: Explore and work in MS Powerpoint

CO IV: Achieve hands-on experience in MS Excel

CO V: To familiarize the students with the innovations of information in computer applications in business

BUSINESS COMMUNICATION

CO I: It provide students with the skills and knowledge of communication in the business environment.

CO II: To enhance their writing skills in various forms of business letters and reports.

CO III: It helps the students to undertake the role of a new graduate employee in the workplace particularly relating to Banking, Insurance and Agency Correspondence.

CO IV: To acquire knowledge and high-level skills in business writing and Report Writing.

CO V: Helps students to acquire the skills in Technology and Business Communication

CORPORATE ACCOUNTING

CO I: Helps to know the process of allotting new shares to the shareholders.

CO II: Helps to know about the Accounting procedures for issue of Debentures.

CO III: Assists in acquiring knowledge on Underwriting of shares and debentures

CO IV: Helps to know the methods of valuation of goodwill.

CO V: Helps to know about the amalgamation, absorption and changing the external structure of the company.

BUSINESS STATISTICS

CO I: Helps to know about the basic knowledge of statistics

CO II: Provides the basic knowledge of statistical techniques that are applicable to business.

CO III: Enables the students to apply statistical techniques for quantification of data in business through correlation and regression.

CO IV: Assists in investigating Index numbers and time series.

CO V: Facilitates in learning the various Theorems of probability

FINANCIAL MARKETS & SERVICES

CO I: To understand the nature of financial markets in India.

CO II: To gain an insight on the nature of financial markets and to know the procedure for making transactions in the financial markets.

CO III: To comprehend the concepts in New Issues Market and Secondary Markets

CO IV: To learn the meaning and importance of developments in the financial markets.

CO V: To understand the dynamics of Financial Security of people.

LOGISTIC MANAGEMENT

CO I: To understand the role of logistic management in growth of business

CO II: To understand the functional areas in logistics

CO III: To gain an insight on barriers to internal integration in organizational structure

CO IV: To learn the principles of logistics information

CO V: To comprehend the concepts in Transportation infrastructure and transport functionality

APPLICATION OF TALLY IN ACCOUNTING

CO I: To provide basic knowledge of computerized accounting to students under self – learning mode.

CO II: To gain an insight on Ledger and Voucher Creation

CO III: To know the preparation of budget and vouchers

CO IV: Assists in preparing Trial Balance, Trading Account, Profit and Loss Account, Balance sheet

CO V: Facilitates to acquire knowledge in Inventories

ENTREPRENEURSHIP DEVELOPMENT

CO I: To enable the students to understand the concept of Entrepreneurship and to learn the professional behaviour about Entrepreneurship.

CO II: To identify significant changes and trends which create new business opportunities

CO III: To analyse the environment for potential business opportunities.

CO IV: To provide conceptual exposure on converting ideas to an entrepreneurial firm.

CO V: To gain an insight on Accounting for Enterprises and Application of Electronic Commerce

SPECIAL ACCOUNTS

CO I: To impart knowledge on corporate accounting methods

CO II: To enable the students to understand the procedures of accounting.

CO III: To enable them to develop skills in the preparation of accounting statements and their analysis.

CO IV: The students will gain the knowledge about accounting standards and companies' accounts.

CO V: To enable the students to understand Holding Companies, Banking Companies, Insurance Companies

COST ACCOUNTING

CO I: Enlarging frontiers of Cost Accounting Knowledge.

CO II: To keep the student conversant with Material Control

CO III: To enable the students to understand Labour and Overheads

CO IV: Helps to understand better about Process costing

CO V: Enables to find out practical solutions in Operating Costing, Transport costing and Contract costing

BUSINESS LAW

CO I: Provides a fundamental contractual right with a view to securing justice, peaceful living and social security.

CO II: To enable the students to understand Offer, Acceptance and Consideration

CO III: To provide conceptual exposure on Elements of Valid Contract

CO IV: To learn the Performance of Contracts

CO V: To enable the students to understand Sale of Goods Act

RESEARCH METHODOLOGY

CO I: To understand the basic concepts of research and its methodologies

CO II: To organize and conduct research in a more appropriate manner

CO III: To impart knowledge on Design of sample surveys

CO IV: Assists the students in Data Collection and preparation

CO V: To enable the students to Interpret and write report

INCOME TAX LAW & PRACTICE

CO I: Gives detail description about basic concepts of Income Tax, agriculture income and residential status of an assessee.

CO II: Describes about different forms of salary, allowances and perquisites in computation of income.

CO III: Describes and illustrates the computation of house property income

CO IV: Describes and illustrates all allowed and disallowed expenses in computation of income from business or profession.

CO V: Describes all types of exempted incomes and computation of capital gain income.

FINANCIAL MANAGEMENT

CO I: Perceive the concepts of finance its sources and the role of financial manager

CO II: Explore the knowledge of Capital Structure under various circumstances.

CO III: To impart knowledge on Leverages

CO IV: Assists in the Preparation of Working capital and its Components

CO V: Helps to understand about Receivables management

MANAGEMENT ACCOUNTING

CO I: To enlighten the students thought and knowledge on management Accounting

CO II: To introduce the concept of fund flow and cash flow statement

CO III: To provide knowledge about budget control keeping in mind the scope of the concept

CO IV: Helps to give proper idea on Standard costing in practical point of view

CO V: To develop the know-how and concept of Capital Budgeting with practical problems

INDUSTRIAL LAW

CO I: To acquaint knowledge on industrial relations framework in our country

CO II: To study various rights and benefits available to the workmen under the legislations

CO III: To enlighten the students on Industrial Disputes Act 1947

CO IV: To provide knowledge about Trade Unions Act, 1926

CO V: Helps to understand about Employees' State Insurance Act 1948

AUDITING AND CORPORATE GOVERNANCE

CO I: Helps to understand the meaning and fundamentals of auditing

CO II: Motivates the students to know about Audit of Limited Companies

CO III: Create an interest among students towards Special features of Cost audit, Tax audit, and Management audit

CO IV: assists in knowing the Conceptual framework of Corporate Governance

CO V: provides knowledge on the Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility

RETAIL MANAGEMENT

CO I: To explore the functionalities in the retail management

CO II: Learn the process of retail merchandising

CO III: Discover the Strategic planning in retailing

CO IV: To know the Location and organizational decisions

CO V: To know about Merchandise Labelling and packing

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ACCOUNTING FOR MANAGEMENT

- CO I: To acquaint the students with the applicability of financial statements for decision making-
- CO II: Gain knowledge of preparation, analysis and interpretation of financial statements
- CO III: To enable the students to take decisions using management accounting tools
- CO IV: To teach the mechanics of preparation of cash flow and funds flow statements
- CO V: Gain mastery over the preparation of variance analysis

STATISTICS

- CO I: Gain knowledge about probability distribution and its application to business
- CO II: To know about hypothesis and testing of hypothesis
- CO III: Gain knowledge of non-parametric tests
- CO IV: To know the statistical decision theory
- CO V: To enable the students to know about statistical quality control

MANAGEMENT CONCEPTS AND ORGANISATIONAL BEHAVIOUR

- CO I: To enable the students to learn the basic concepts of Management
- CO II: To make the student acquaint on the theories of Motivation
- CO III: Gain knowledge of the Group Dynamics and conflict management
- CO IV: To know the Organisational factors in power distribution
- CO V: To enable the students to know about organisational culture

INSURANCE RISK AND MANAGEMENT

- CO I: To familiarize the student's competence in Insurance at an advanced level
- CO II: To focus on increasing proficiency in the basic Insurance, rules, policy, Risk in the workplace, etc.
- CO III: To impart knowledge on the principles of life insurance and types of policies
- CO IV: To teach students on the nature and types of non-life insurance policies
- CO V: To make the students understand on the various aspects of risk management

INTERNATIONAL BUSINESS

- CO I: To teach the basics of international business
- CO II: To acquaint students on the international trading environment
- CO III: To gain an understanding on the multinational enterprises
- CO IV: To learn the various aspects of international financial management
- CO V: To enable the students to gain an understanding on the recent developments in international business

ADVANCED FINANCIAL MANAGEMENT

- CO I: To understand the theoretical framework of financial management in business corporations
- CO II: To make an in-depth analysis of various sources of financing and financial planning
- CO III: To impart knowledge of managing assets of the company
- CO IV: To acquaint the students with types of leverages
- CO V: To enable the students to understand the capital structure and dividend theories

QUANTITATIVE TECHNIQUES

CO I: Linear programming is a mathematical technique for maximizing or minimizing a linear function of several variables, such as output or cost.

CO II: The objective of transportation problem is to minimize the cost of distributing a product from a number of sources or origins to a number of destinations

CO III: Assignment problem deals with the allocation of the various resources to the various activities on one-to-one basis.

CO IV: A queuing model is constructed so that queue lengths and waiting time can be predicted

CO V: Simulation. is the imitation of the operation of a real-world process or system over time the act of simulating.

CORPORATE LEGAL FRAMEWORK

CO I: Gain knowledge about payment of wages, bonus, industrial disputes and sale of goods act

CO II: Gather knowledge on provisions relating to Companies Act 2013

CO III: Create an interest among students towards the knowledge of Legal perspective of FEMA

CO IV: Motivate the students to know about Environmental Legislation and Regulatory Framework

CO V: Gain the knowledge of Legal perspective and its practice to improve the business.

ENTERPRISE RESOURCE PLANNING

CO I: Know the evaluation of ERP System, Technology and Background of ERP

CO II: Appreciate the various aspects of Business processes and application integration

CO III: Role, Support and Strategic alignment of IT and BPR

CO IV: Get and Understanding about ERP System Implementation

CO V: Know about SCM and CRM

CORPORATE SOCIAL RESPONSIBILITY

CO I: Sustainable development goals, significance and importance of corporate social responsibility.

CO II: Implementation of Corporate Social Responsibility, activities and responsibilities towards CSR.

CO III: Preparation of CSR report, placing CSR report in board meeting and boards responsibility towards CSR.

CO IV: Monitor and Evaluation of CSR activities

CO V: Preparing and Filing of Annual CSR report and CSR audit.

CUSTOMER RELATIONSHIP MANAGEMENT

CO I: Gain Skill based knowledge of Customer Relationship Management

CO II: Understand the concepts and principles of CRM

CO III: Gain Knowledge on the need and importance of maintaining good customer relationship

CO IV: Gain Knowledge of strategic customer acquisition and retention techniques in CRM

CO V: Describe the conceptual aspects of service quality

ADVANCED CORPORATE ACCOUNTING

CO I: To gain knowledge and understand the concepts and practices of company accounts

CO II: The students shall have a comprehensive understanding on the advanced issues in accounting.

CO III: To help the students to understand the techniques of restructuring and liquidating corporate entities

CO IV: To educate students on recent developments in corporate accounting

CO V: To teach the students on various requirements of corporate reporting

TAXATION AND TAX PLANNING

CO I: Gives detail description about basic concepts of Income Tax, agriculture income and residential status of an assessee

CO II: Describes about different forms of salary, allowances and perquisites in computation of income.

CO III: Describes and illustrates the computation of house property income

CO IV: Describes and illustrates all allowed and disallowed expenses in computation of income from business or profession.

CO V: Describes all types of exempted incomes and computation of capital gain income.

COMPUTERIZED ACCOUNTING WITH TALLY

CO I: To provide basic knowledge of computerized accounting to deserving students under self – learning mode

CO II: To know the preparation of budget and vouchers

CO III: To process purchase orders, sales order and salary payment

CO IV: To prepare the final accounts with GST

CO V: Gain knowledge of interest calculation

HUMAN RESOURCE MANAGEMENT

CO I: Know the basics present trend in Human Resource Management

CO II: Help furnish the various job related aspects

CO III: Know various aspects of Human development related issues

CO IV: Evaluate the quality aspects of human resources

CO V: Gain an understanding about the safety aspects of Human Resource

BUSINESS RESEARCH METHODS

CO I: Understand the Concepts Relating to Business Research, Types and Process

CO II: To help develop the skills of students to be able to apply research techniques for business decision making

CO III: To teach the preparation of questionnaire and Interview Schedule and formulate & Test the Hypothesis

CO IV: To help adopt appropriate statistical tools for drawing Inference

CO V: To teach students as to write a Research Report

CONSUMER RIGHTS AND EDUCATION

CO I: To give the students a clear understanding of the terms Consumers, Consumerism, Consumer movement

CO II: To give an understanding of the provisions of the Consumer Protection Act

CO III: To know the methods of creating awareness and education

CO IV: To familiarize students on various aspects of consumer related Legislations and Organizations

CO V: To make the students aware about the rights and responsibilities of consumers

APPLIED COSTING

CO I: Gain familiarity with the various cost concepts, and elements of cost

CO II: To enable the students to prepare cost sheets

CO III: Provides knowledge on process costing system in operation

CO IV: To acquaint the students in the application of Marginal costing for Business decision making.

CO V: Get acquaintance with the application of Marginal costing for Business decision making

INDIRECT TAXATION

CO I: Students will get an understanding on indirect taxation system in India

CO II: To expose the students with the latest development in GST.

CO III: Students will be able to compute GST

CO IV: To assist in indirect tax planning

CO V: To develop an understanding on customs law

E-COMMERCE

CO I: To buildup basic knowledge on electronic business

CO II: Assists to understand the impact of information and communication technologies on business.

CO III: To make the students to devise marketing strategies for concerns engaged in ecommerce

CO IV: Provides knowledge on buildup basic knowledge on electronic business

CO V: To understand the current status of e-business

FINANCIAL MARKETS AND INSTITUTIONS

CO I: Students shall understand the mechanism of financial market.

CO II: Gain knowledge on the working of commercial paper market, including bill market

CO III: The learners shall apply different valuation techniques to determine share prices

CO IV: To acquaint the students with the knowledge on the functioning of various financial institutions such as NABARD, EXIM bank, etc

CO V: Know the working of various credit rating agencies such as CRISIL, etc