

Department of Commerce



PROGEAMME NAME: B.COM

PROGRAMME OUTCOMES

PO 1	To gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication and computer.
PO 2	To acquire practical knowledge to take up the task of accounting professionals.
PO 3	To serve as a launch pad for professional programmes like CA, CMA and ACS.
PO 4	To demonstrate progressive learning of various financial issues related to individuals and businessmen to setting up their own business start-up.
PO 5	To do their higher education and can build their career as business professionals.

SL. NO.	COURSE NAME		COURSE OUTCOME
1	FINANCIAL ACCOUNTING -I	CO 1	To understand book keeping and accounting concepts, conventions and accounting information.
		CO 2	To prepare financial statements in accordance with generally accepted accounting principles.
		CO 3	To understand about the preparation of Bank Reconciliation Statement.
		CO 4	To estimate the Bill of Exchange and its accounting treatment.
		CO 5	To demonstrate the understanding of the various methods of depreciation.
		CO 6	To ascertain the procedures of single entry and double entry system.

2	BUSINESS ORGANISATION AND MANAGEMENT	CO 1	To know the various forms of business organisation and its functions.
		CO 2	To acquire knowledge about manufacturing and service sector in India.
		CO 3	To understand the latest developments and technological innovations in the organisation of business.
		CO 4	To develop knowledge about evolution of management thoughts and to better understanding of planning and decision making.
		CO 5	To give an idea about organisation structure and different types of organisation.
		CO 6	To provide an idea about leadership, theories of motivation, importance of communication and principles of co-ordination.
3	PROFESSIONAL ENGLISH FOR COMMERCE & MANAGEMENT – I		
4	BUSINESS ECONOMICS	CO 1	To understand business economics and importance of business economics for managerial decision making.
		CO 2	To determine the position of firms using demand and supply conditions.
		CO 3	To analyse cost effective production techniques.
		CO 4	To use the demand estimation to forecast demand trends and change.
		CO 5	To analyse market situations to establish market equilibrium.
		CO 6	To examine pricing theory to decide on strategies.

5	FINANCIAL ACCOUNTING - II	CO 1	To know the similarities between consignment and joint venture.
		CO 2	To prepare various accounts namely accounts of non-trading concern and professionals, royalties.
		CO 3	To understand the facts related to consignment and joint venture with normal and abnormal losses.
		CO 4	To know about the preparation of balance sheet and income and expenditure account.
		CO 5	To identify the nature of expenses as capital and revenue for correct presentation in the final accounts of any company.
		CO 6	To know about the differences between hire purchase and installment system.
		CO 7	To evaluate the process of royalties with minimum rent and short workings
6	PRINCIPLES OF INSURANCE	CO 1	To know the overall aspects of Life Insurance and General Insurance.
		CO 2	To understand the classification of Life Insurance.
		CO 3	To understand the concept of Fire Insurance
		CO 4	To understand the concept and progress of Marine Insurance in India.
		CO 5	To ascertain the principles of Personal Accident Insurance, Motor Insurance, Burglary Insurance, Agricultural Insurance and Health Insurance.
7	PROFESSIONAL ENGLISH FOR COMMERCE & MANAGEMENT – II	CO 1	Attend interviews with boldness and confidence.
		CO 2	Adapt easily into the workplace context, having become communicatively competent.
		CO 3	Apply to the Research & Development organisations/ sections in companies and offices with winning proposals.

8	MARKETING	CO 1	To understand the nature, importance and classification of markets.
		CO 2	To understand the functions of marketing and marketing mix.
		CO 3	To evaluate the life cycle of products.
		CO 4	To understand about the product line and product life cycle through modification.
		CO 5	To know the various channels of distribution.
		CO 6	To know the concept of International Marketing, Import and Export Marketing
9	ADVANCED FINANCIAL ACCOUNTING	CO 1	To understand the accounting system of branch and departmental accounts.
		CO 2	To know the preliminaries before admitting a person as a partner
		CO 3	To understand the various kinds of goodwill treatment followed in partnership accounts
		CO 4	To understand the dissolution of partnership and partnership firms.
		CO 5	To understand the insolvency of a partner or all partners and the Garner Vs Murray rule.
		CO 6	To prepare the accounts for amalgamation of firms.
10	BANKING THEORY LAW AND PRACTICE	CO 1	To understand the basic concept used in banking.
		CO 2	To know the various kinds of banking and their functions.
		CO 3	To know the banking product or services.
		CO 4	To know the development of technology in banking company.
		CO 5	To know the Reserve Bank of India and their importance in banking industry.

11	COMPUTER APPLICATIONS IN BUSINESS	CO 1	To understand the basic concepts and terminologies used
		CO 2	To familiarize in MS Word
		CO 3	To familiarize in MS PowerPoint
		CO 4	To prepare a document in excel program
		CO 5	To know the internet protocols, to compose and view email etc.
12	INTRODUCTION TO ACCOUNTANCY	CO 1	To know the basic accounting concepts and accounting rules.
		CO 2	To prepare the journal and know the subsidiary books.
		CO 3	To prepare the ledger accounts and balancing
		CO 4	To prepare the trial balance
		CO 5	To prepare the final accounts.
13	CONSUMER PROTECTION	CO 1	To familiarize with the rights of consumer, the social framework of consumer rights.
		CO 2	To know the exploitations of consumers in different ways
		CO 3	To know the various rights of consumers in Consumer Protection Act
		CO 4	To know the practical issues in consumer related matters.
		CO 5	To know about the various forms of complaint.
14	BUSINESS COMMUNICATION	CO 1	To know the barriers of communication and essentials of a good business communication
		CO 2	To know the various kinds of business correspondence and to include the important points to be covered.
		CO 3	To know the banking, insurance and agency correspondence
		CO 4	To know different secretarial correspondence
		CO 5	To know how to prepare an effective resume and technical developments in the field of communication

15	QUANTITATIVE TECHNIQUES	CO 1	To analyse the practical applications of Analytical Geometry in business field.
		CO 2	To know about matrix algebra, scalar multiplication and also to find out the inverse of a matrix.
		CO 3	To know the measures of central tendency and to apply to measure averages.
		CO 4	To apply the tools on measures of dispersion that are useful for estimating variations.
		CO 5	To apply the various methods for calculating correlation coefficient.
		CO 6	To apply regression analysis for estimating values for future period.
		CO 7	To understand the concepts about indices and time series.
16	LOGISTIC MANAGEMENT	CO 1	To introduce basic concepts in logistics with special emphasis on maritime shipping.
		CO 2	To understand multimodal transport concept and inventory services.
		CO 3	To understand the concept of life cycle support and measurement system.
		CO 4	To know about electronic data interchange standards.
		CO 5	To familiarise with multimodal transport and warehouse resources and strategies.
17	APPLICATION OF TALLY IN ACCOUNTING	CO 1	To develop the computerised knowledge in accounting.
		CO 2	To impart the basic principles and concepts of computerized accounting.
		CO 3	To gain knowledge on the use and application of tally.
		CO 4	To learn about the concept of vouchers.
		CO 5	To create company in tally.
		CO 6	To create knowledge of inventory accounting.

		CO 7	To create knowledge of budgetary control.
		CO 8	To make use of cost category and cost centres in vouchers.
18	FINANCIAL ACCOUNTING	CO 1	To know the concept of average due date and its preparation.
		CO 2	To understand about the preparation of bank reconciliation statement.
		CO 3	To understand about the self balancing system and sectional balancing system and its various adjustment accounts.
		CO 4	To demonstrate and understanding of the various methods of providing depreciation.
		CO 5	To know about classification of errors and its rectification.
19	HUMAN RIGHTS	CO 1	To impart basic knowledge about human rights and its types.
		CO 2	To know about violation patterns and action against such violations by law.
		CO 3	To understand about the rights of disabled persons.
		CO 4	To know about the legal provisions of bonded labour.
		CO 5	To understand about the minority rights commission and its functions.
20	ENTREPRENEURSHIP DEVELOPMENT	CO 1	To understand the significance of entrepreneurial skills.
		CO 2	To know about the developing ideas and techniques of business.
		CO 3	To understand about the procedures of start up.
		CO 4	To identify the institutional support provided to entrepreneurs.
		CO 5	To analyse the application of various accounting statements

21	CORPORATE ACCOUNTING	CO 1	To understand about the issue of shares and debentures.
		CO 2	To understand about the redemption of preference shares.
		CO 3	To understand the calculation of profit prior to incorporation.
		CO 4	To practice the maintenance of final accounts as per revised accounting standards.
		CO 5	To understand the accounting for amalgamation and external reconstruction.
		CO 6	To analyse the various schemes for capital reduction.
		CO 7	To evaluate the preparation of liquidator's financial statement
22	COST ACCOUNTING	CO 1	To explain the elements of cost.
		CO 2	To adapt appropriate method for material control.
		CO 3	To understand the different types of overheads.
		CO 4	To apply the process costing.
		CO 5	To debate about the variances of various costing.
23	BUSINESS LAW	CO 1	To differentiate the Contracts and Agreements.
		CO 2	To validate offer, acceptance and consideration.
		CO 3	To identify the frauds misrepresentations unlawful agreements.
		CO 4	To know the procedures for entering into the various types of contracts.
		CO 5	To analyse the contract of sale.
24	RESEARCH METHODOLOGY	CO 1	To know the criteria for good research.
		CO 2	To recognise the various research designs.
		CO 3	To analyse the different types of sampling designs.
		CO 4	To know about the various elements of data collection.

		CO 5	To differentiate the questionnaire and schedule.
		CO 6	To identify the mechanics of research report writing
25	INCOME TAX LAW & PRACTICE	CO 1	To know the residential status and tax exemptions.
		CO 2	To compute the taxable salary.
		CO 3	To calculate house property income.
		CO 4	To identify the income from other sources
		CO 5	To understand the provisions for filing the return of income
26	HUMAN RESOURCE MANAGEMENT	CO 1	To know the system of human resource information.
		CO 2	To learn the process of selection of human resource.
		CO 3	To differentiate the management
		CO 4	development and career development.
		CO 5	To understand the performance appraisal.
		CO 6	To identify the grievance handling and redressal.
27	ELEMENTS OF E-COMMERCE	CO 1	To gain knowledge of e-commerce applications.
		CO 2	To know the functions of internet.
		CO 3	To identify the network security data and message security.
		CO 4	To understand the applications of EDP.
		CO 5	To differentiate the multimedia and digital video
28	SPECIAL ACCOUNTS	CO 1	To identify the processes of Holding companies.
		CO 2	To recognize the Banking company accounts
		CO 3	To understand the basic principles of Company Insurance.
		CO 4	To know the final accounts of public sector undertakings.

		CO 5	To equip with different accounting standards knowledge.
29	MANAGEMENT ACCOUNTING	CO 1	To understand the basic concepts of management accounting and types of ratios can be applied for evaluating the performance and financial position of a firm.
		CO 2	To evaluate the performance of a firm using fund flow and cash flow statement.
		CO 3	To prepare various budgets and understand the features and importance of budgets
		CO 4	To identify the significance of standard costing, use marginal costing techniques for optimizing cost and profit.
		CO 5	To Understand the Capital Budgeting Importance and various Appraisal methods for evaluating and performance of firm
30	INDUSTRIAL LAW	CO 1	To know the provisions of Factories Act
		CO 2	To know about the welfare, safety and health of workers.
		CO 3	To understand the disputes of strike, lock out, retrenchment, lay off and compensation
		CO 4	To understand the Trade Union Act
		CO 5	To know the rights and duties of Employee State Insurance
31	AUDITING AND CORPORATE GOVERNANCE	CO 1	To understand Basic Principles of Auditing, Internal Control, Vouching and verification
		CO 2	To understand the Positions and status of Statutory Auditors under the Companies Act 2013
		CO 3	To know about special Areas of Audit and Recent Trends in Auditing.
		CO 4	To understand the Conceptual framework of Corporate Governance models, codes and Standards.
		CO 5	To know the Concept of CSR and business Ethics under the Companies Act 2013

32	BUSINESS TAXATION	CO 1	To understand basic concept and importance of indirect taxes.
		CO 2	To understand the various concept and types of Goods and Service Tax.
		CO 3	To understand and make use of knowledge of GST in taking managerial decision in varioustax related matters
		CO 4	To get familiar with the Integrated Goods and Services Tax Act 2017
		CO 5	To know the Customs procedures for import and export
33	RETAIL MANAGEMENT	CO 1	To understand basic concept, importance and challenges facing retailers .
		CO 2	To identify the types of retailing institutions.
		CO 3	To understand Strategic planning process in retailing.
		CO 4	To identify the organizational Location and financial decisions.
		CO 5	To know the role and functions of Buying and handling of Merchandise Management
34	HUMAN VALUES & BUSINESS ETHICS	CO 1	To understand values in business and Customer satisfaction in society.Productivity etc. and the continuous improvement in their standards
		CO 2	To gain an application of Values and ethics in business
		CO 3	To know the Government interactions and Ethics in Business pricing policies andstrategies
		CO 4	To apply and understand Ethics in Production
		CO 5	To understand how to handle customer complaints and services-oriented industries

PROGRAMME NAME : M.COM

PROGRAMME OUTCOMES:

SL. NO.	COURSE NAME	COURSE OUTCOME	
1	Accounting for Management	CO1	Have a good understanding of the applicability of financial statements for decision making
		CO2	Gain knowledge of preparation, analysis and interpretation of financial statements
		CO3	Describe the usage of management accounting tools
		CO4	Prepare cash flow and funds flow statements
		CO5	Gain mastery over the preparation of variance analysis
2	STATISTICS	CO1	Gain knowledge about probability distribution and its application to business
		CO2	Get an understanding about hypothesis and its testing
		CO3	Gain knowledge of non-parametric tests
		CO4	Learn about statistical decision theory
		CO5	Gain an understanding of statistical quality control.
3	MANAGEMENT CONCEPTS AND ORGANISATIONAL BEHAVIOUR	CO1	Gain knowledge about the concepts of Management
		CO2	Get an understanding about the behavioural change based on Motivation
		CO3	Gain knowledge of the Group Dynamics and conflict management
		CO4	Learn about tactics to gain power
		CO5	Gain an understanding of Organisational change and development

4	INSURANCE AND RISK MANAGEMENT	CO1	Gain competence on Insurance at an advanced level
		CO2	Describe the basic Insurance, rules, policy , Risk in the workplace, etc
		CO3	Gain knowledge on the principles of life insurance and types of policies
		CO4	Understand the nature and types of non-life insurance policies
		CO5	Familiarize on the various aspects of risk management
5	INTERNATIONAL BUSINESS	CO1	Gain knowledge on the basics of international business
		CO2	Get an acquaintance on the international trading environment
		CO3	Understand the multinational enterprises
		CO4	Get the description of various aspects of international financial management
		CO5	Gain an understanding on the recent developments in international business
6	ADVANCED FINANCIAL MANAGEMENT	CO1	Gain an understanding of the theoretical framework of financial management in business corporations
		CO2	Understand various sources of financing and financial planning
		CO3	Describe management of assets of the company
		CO4	Understand leverages
		CO5	Gain an understanding of the capital structure and dividend theories
7	QUANTITATIVE TECHNIQUES	CO1	Gain knowledge about formulation of transportation problem
		CO2	Get an outstanding about assignment problems
		CO3	Know about project management and queuing models
		CO4	Gain an understanding about the replacement analysis and simulation
8	CORPORATE LEGAL FRAMEWORK	CO1	Gain knowledge about payment of wages , bonus , industrial disputes and sale of goods act
		CO2	Know about provisions of companies act 2013

		CO3	Understanding about Foreign Exchange Management Regulation Act 1999
		CO4	Gain knowledge of Environmental Regulation Act
		CO5	Gain the knowledge of Legal perspective and its practice to improve the business
9	ENTERPRISE RESOURCE PLANNING (ERP)	CO1	Know the evaluation of ERP, systems, technology and the background of ERP
		CO2	Appreciate the various aspects of business processes
		CO3	Gain knowledge about BPR
		CO4	Get an understanding about the ERP system implementation
		CO5	Know about SCM and CRM
10	CORPORATE SOCIAL RESPONSIBILITY	CO1	Have gained all essential and fundamental knowledge on the principles and practices of CSR in India
		CO2	Acquire the skill of implementing the same in their own enterprises as and when they bring up their start-ups
		CO3	Appreciate governance of CSR activities
		CO4	Have knowledge of monitoring CSR activities
		CO5	Know about CSR standards and audit
11	CREDIT MANAGEMENT	CO1	Understand the basic concepts principles of lending
		CO2	Gain knowledge in making credit plan through suitable financial statement analysis
		CO3	Understand the risk-returns analysis of providing loans to the consumers.
		CO4	Know financial support to the agriculture and NABARD schemes to promote agri-business in India
		CO5	Understand the different tools used for monitoring the lending of money sanctioned by the financial institutions.

12	BUSINESS ANALYTICS	CO1	Gain an understanding of the basics of business data analytics platforms
		CO2	Gain knowledge of quantitative analysis including sampling etc
		CO3	Learn advanced statistical techniques such as multivariate analysis etc
		CO4	Describe the nuance of data mining
		CO5	Gain knowledge of techniques of regression analysis
13	CUSTOMER RELATIONSHIP MANAGEMENT	CO1	Gain skill based knowledge of Customer Relationship Management
		CO2	Understand the concepts and principles of CRM
		CO3	Gain knowledge on the need and importance of maintaining good customer relationship
		CO4	Gain knowledge of strategic customer acquisition and retention techniques in CRM
		CO5	Describe the conceptual aspects of service quality
14	ADVANCED CORPORATE ACCOUNTING	CO1	On the successful completion of this course the student will be able to gain knowledge and understand the concepts and practices of company accounts
		CO2	The students shall have a comprehensive understanding on the advanced issues in accounting
		CO3	The students shall acquire a thorough knowledge in banking accounts. It helps them even to appear for competitive bank examinations.
		CO4	The students shall get an exposure on the accounts of electricity companies
15	TAXATION AND TAX PLANNING	CO1	Thorough with the concepts of Taxation
		CO2	Prepare accounts under different heads of income
		CO3	Prepare taxable statements
		CO4	File Income Tax returns

		CO5	Gain knowledge of tax deductions
15	COMPUTERIZED ACCOUNTING WITH TALLY	CO1	Prepare the accounts with accounting software
		CO2	Prepare the vouchers and insert into the system
		CO3	File GST returns and prepare GST reports
		CO4	Prepare the financial reports
		CO5	Gain knowledge of interest calculation
16	HUMAN RESOURCE MANAGEMENT	CO1	Know the basics present trend in Human Resource Management
		CO2	Help furnish the various job related aspects
		CO3	Know various aspects of Human development related issues
		CO4	Evaluate the quality aspects of human resources
		CO5	Gain an understanding about the safety aspects of Human Resource.
17	BUSINESS RESEARCH METHODS	CO1	Understand the Concepts Relating to Business Research, Types and Process.
		CO2	Identify the Research Problem and Draw the Design.
		CO3	Prepare Questionnaire and Interview Schedule and Formulate & Test the Hypothesis
		CO4	Adopt Appropriate Statistical Tools for the Inferences.
		CO5	Write a Research Report
18	CONSUMER RIGHTS AND EDUCATION	CO1	Understand the various terms related to Consumers
		CO2	Know the Consumers rights and duties and how to enforce their right
		CO3	gain knowledge of the provisions and procedures under Consumer Protection Act
		CO4	familiar with Consumer related Legislations and Organisations
		CO5	know the methods of creating awareness and education

19	FINANCIAL DERIVATIVES	CO1	Gain an understanding of the concept of Derivatives and its types
		CO2	Get acquainted about Options and Futures
		CO3	Describe about hedging and the development position of derivatives in India
		CO4	Gain mastery over the financial derivatives market in India
		CO5	Understand about stock futures
20	MANAGEMENT INFORMATION SYSTEM	CO1	Gain in-depth knowledge on information systems in business and their management
		CO2	Learn the objectives and components of data base management systems
		CO3	Know the approaches involved in developing MIS
		CO4	Know transaction processing and Support system
		CO5	Gain knowledge on functional Information systems
21	APPLIED COSTING	CO1	Gain familiarity with the various cost concepts, and elements of cost
		CO2	Prepare cost sheets
		CO3	Prepare cost sheets
		CO4	Gain knowledge of different methods of payment of wages and incentives
		CO5	Get acquaintance with the application of Marginal costing for Business decision making
22	INDIRECT TAXATION	CO1	Students will get an understanding on indirect taxation system in India
		CO2	Students will get working knowledge on GST
		CO3	Students will be able to compute GST.
		CO4	Students will prepare and submit returns for GST.

		CO5	Students will gain knowledge about customs procedure
23	E-COMMERCE	CO1	Students shall understand the fundamental principles of e-business and e-commerce
		CO2	The learners shall understand the impact of information and communication technologies on business
		CO3	Students shall understand the tools and services used by virtual e-commerce sites
24	FINANCIAL MARKETS AND INSTITUTIONS	CO1	Understand the basic concepts of financial markets
		CO2	Gain knowledge on the working of commercial paper market, including bill market
		CO3	Describe the evolution of capital market
		CO4	Understand the functioning of various financial institutions such as NABARD, EXIM bank, etc
		CO5	Know the working of various credit rating agencies such as CRISIL, etc