

PG & RESEARCH DEPARTMENT OF COMMERCE

Programme: B.Com.,

PO No.	Programme Outcomes
	Upon completion of the B.Com. Degree Programme, the graduate will be able to
PO-1	emerge with competency in the subject of commerce and apply knowledge to cater to the needs of Society / Employer / Institution / Own Business /Enterprise
PO-2	imbibe analytical/critical/logical/innovative thinking skills in the field of accounting, banking and taxation
PO-3	acquire distinct traits and ethics with high professionalism to gain a broader insight into the domain concerned, the nation andthemselves
PO-4	facilitate the students to pursue Higher studies/ Professional course/ appear for competitive examinations
PO-5	capable of making a positive contribution to the public, government, commerce and industry through accounting practices

PSO No.	Programme Specific Outcomes
	Upon completion of these courses the student would
PSO-1	transform and empower women graduates to meet global challenges through holistic education in terms of recent Teaching-Learning methodologies.
PSO-2	groom the graduates towards excellence through building communication skills, handling leadership challenges and negotiating career path ways.
PSO-3	heighten the conscious of the graduates on socio-economic concern and to evolve it as an in built mechanism to chisel as better human being.
PSO-4	impart the knowledge to the graduates by blending the core areas of the subject domain in a pragmatic manner so as to emerge as efficient professionals, entrepreneurs and finance experts.
PSO-5	bridge the inherent skills of graduates with the industrial expectations in the ever – changing and challenging global competitive business environment by continuously providing a comprehensive knowledge in subject domain.

Course Title	FINANCIAL ACCOUNTING - I	
CODE	24COUC101	
CO No.	Course Outcomes	Knowledge Level
CO-1	Remember the concept of rectification of errors and Bank reconciliation statements	K1& K2
CO-2	Apply the knowledge in preparing detailed accounts of sole trading concerns	K2& K3
CO-3	Analyse the various methods of providing depreciation	K2& K3
CO-4	Evaluate the methods of calculation of profit	K2& K3
CO-5	Gain knowledge on the accounting treatment of insurance claims	K2& K3

Course Title	PRINCIPLES OF MARKETING	
CODE	24COUC102	
CO No.	Course Outcomes	Knowledge Level
CO-1	Perceive the concepts of marketing and discuss the role of modern marketing	K1&K2
CO-2	Understand the relationship between marketing and the functional areas of business	K2&K3
CO-3	Identify the marketing mix and the importance of product life cycle and pricing	K2&K3
CO-4	Evaluate the viability of marketing of goods and services	K3
CO-5	Discuss the importance of consumer behaviour and recent trends in marketing	K3

Course Title	FINANCIAL ACCOUNTING - II	
CODE	24COUC203	
CO No.	Course Outcomes	Knowledge Level
CO-1	To evaluate the Hire purchase accounts and Instalment systems	K1& K2
CO-2	To prepare Branch accounts and Departmental Accounts	K2& K3
CO-3	To understand the accounting treatment for admission and retirement in partnership	K2& K3
CO-4	To know Settlement of accounts at the time of dissolution of a firm.	K2& K3
CO-5	Apply the Garner Vs Murray rule in the context of insolvency of partners	K2& K3

Course Title	BUSINESS LAW	
CODE	24COUC204	
CO No.	Course Outcomes	Knowledge Level
CO-1	Understand the legal rules regarding contract	K1& K2
CO-2	Develop knowledge on the different elements of contract, performance of contract and different modes of discharge of contract	K3
CO-3	Familiarise with the Indian Partnership Act	K3
CO-4	Identify the rules and regulations of sale of Goods Act	K3
CO-5	Acquire the knowledge about common carrier	K1

Course Title	CORPORATE ACCOUNTING - I	
CODE	23COUC305	
CO No.	Course Outcomes	Knowledge Level
CO-1	Understand about the issue of shares and debentures	K1
CO-2	Know the provisions regarding redemption of preference shares and debentures under Companies Act	K2,K3
CO-3	Prepare the financial statements as per Schedule III of Companies Act 2013	K3
CO-4	Examine the valuation of goodwill and shares of a company	K3
CO-5	Gain an understanding about internal reconstruction	K3
Course Title	COMPANY LAW	
CODE	23COUC306	
CO No.	Course Outcomes	Knowledge Level
CO-1	Understand the fundamental concepts, formation and kinds of companies	K1&K2
CO-2	Acquire the knowledge on basic documents in a company	K2
CO-3	Identify the various methods of raising capital	K2
CO-4	Build an idea about company management	K3
CO-5	Familiarize with the provisions of companies act relating to meetings, minutes and resolutions	K3

Course Title	CORPORATE ACCOUNTING – II	
CODE	23COUC407	
CO No.	Course Outcomes	Knowledge Level
CO-1	Gain practical exposure on Amalgamation, Absorption and Reconstruction	K1& K2
CO-2	Apply practical knowledge to prepare final accounts of banking company.	K2 & K3
CO-3	Understand the conceptual framework and regulation to prepare Insurance company accounts.	K2 & K3
CO-4	Give the consolidated accounts of holding companies	K2 & K3
CO-5	Prepare liquidator's final statements	K3
Course Title	PRINCIPLES OF MANAGEMENT	
CODE	23COUC408	
CO No.	Course Outcomes	Knowledge Level
CO-1	Develop the knowledge on theoretical frameworks of schools of management thought	K3
CO-2	Outline the key concepts of planning and importance of decision making	K2
CO-3	Construct organization structure for effective business management	K3
CO-4	Identify the various sources of recruitment and selection process	K1 & K2
CO-5	Understand the importance of communication in business scenario	K2

Course Title	CORPORATE ACCOUNTING - II	
CODE	22COUC509	
CO No.	Course Outcomes	Knowledge Level
CO-1	Familiarise the accounting concept in the area of Acquisition of business and Profits Prior to incorporation	K1 & K2
CO-2	Impart the knowledge on to prepare the accounting statements for company goes for into Amalgamation and Absorption	K2 & K3
CO-3	Gain an in depth knowledge of alteration of share capital and internal reconstruction of companies	K2 & K3
CO-4	Understand the techniques of restructuring and liquidating the corporate entities.	K2 & K3
CO-5	Comprehend the concept of Social Responsibility Accounting, Human Resource Accounting and Inflation Accounting	K2 & K3

Course Title	BANKING LAW AND PRACTICE	
CODE	22COUC510	
CO No.	Course Outcomes	Knowledge Level
CO-1	Recognise the importance of Banker and customer relationship and get familiar to offer banking transaction under Banking Regulation Act	K1
CO-2	Identify the types and characteristics of Negotiable instruments	K2
CO-3	Know the procedure for collection of cheque and also to Identify the duties and responsibilities of collecting Banker	K2 & K3
CO-4	Understand the procedure for payment of cheque and the duties and responsibilities of Paying Banker	K3
CO-5	Grasp the concepts of e-banking services	K3

Course Title	COST ACCOUNTING	
CODE	22COUC511	
CO No.	Course Outcomes	Knowledge Level
CO-1	Understand the basic concepts and principles of cost accounting.	K1
CO-2	Gain an indepth knowledge about various methods of material issues and system of wage payment.	K2
CO-3	Calculate the overhead cost and their distribution.	K3
CO-4	Discover the value of abnormal loss and gain in Process costing.	K3
CO-5	Interpret the operational efficiency of transport service.	K3
Course Title	BUSINESS LAW	
CODE	22COUC512	
CO No.	Course Outcomes	Knowledge Level
CO-1	Understand the legal rules regarding contract	K1& K2
CO-2	Develop knowledge on the different elements of contract, performance of contract and different modes of discharge of contract	K3
CO-3	Familiarise with the Indian Partnership Act	K3
CO-4	Identify the rules and regulations of sale of Goods Act	K3
CO-5	Acquire the knowledge about common carrier	K1

Course Title	MS OFFICE PRACTICALS	
CODE	22COUCP01	
CO No.	Course Outcomes	Knowledge Level
CO-1	Understand the basic concepts, create and format personal, educational and workplace documents	K1&K2
CO-2	Solve problems by performing complex mathematical, logical and financial calculations	K3
CO-3	Design a PowerPoint presentation for organisations and institutions	K2
CO-4	Create a database and maintain the records of students	K3

Course Title	INCOME TAX	
CODE	22COUE511	
CO No.	Course Outcomes	Knowledge Level
CO-1	Understand the basic concepts of Income Tax and gain knowledge on residential status.	K1
CO-2	Acquire the conceptual knowledge of Salary and House Property.	K1& K2
CO-3	Apply provisions relating to Income from Profits and Gains of Business or Profession of an individual.	K2
CO-4	Identify the various methods of computing Capital Gains and familiarize with the provisions of Income from Other Sources.	K2 & K3
CO-5	Perceive the knowledge of Set-off and Carry forward of Losses and equip themselves to compute the Total Income and Tax Liability	K3

Course Title	PRINCIPLES OF TAXATION	
CODE	22COUE521	
CO No.	Course Outcomes	Knowledge Level
CO-1	Understand the sources of public finance and tax	K1 & K2
CO-2	Acquaint with the knowledge of canons and types of taxation	K2
CO-3	Acquire the conceptual framework of federal financial system	K1
CO-4	Explain the recommendations of finance commissions	K2 & K3
CO-5	Measure the impact and consequences of black money	K3
Course Title	HIGHER CORPORATE ACCOUNTING	
CODE	22COUC613	
CO No.	Course Outcomes	Knowledge Level
CO-1	Acquire the accounting knowledge in preparation of financial statement of bank accounts	K1&K2
CO-2	Equip with the preparation of financial statements of Insurance Companies	K1& K2
CO-3	Gain ability to solve problems in holding company accounts	K3
CO-4	Apply the concepts of double accounts in public utility undertakings	K3
CO-5	Understand the requirements for preparing corporate financial and segment reports	K2

Course Title	MANAGEMENT ACCOUNTING	
CODE	22COUC614	
CO No.	Course Outcomes	Knowledge Level
CO-1	Understand the concept of Management Accounting, tools and techniques to analyse the financial statements	K 1& K 2
CO-2	Interpret the results of Ratio Analysis to know the position of the company	K 2
CO-3	Evaluate the flow of funds, cash receipts and disbursements during a specified period	K 3
CO-4	Apply the cost-volume-profit techniques in optimal managerial decision making	K 3
CO-5	Predict the future period and adopt control measures by preparing different budgets	K 2&K3
Course Title	PRINCIPLES OF AUDITING	
CODE	22COUC615	
CO No.	Course Outcomes	Knowledge Level
CO-1	Familiarize with the principles and procedure of auditing	K1
CO-2	Understand the duties and responsibilities of auditors	K2
CO-3	Apply audit knowledge towards preparation of audit report	K3
CO-4	Analyse the audit process from the planning stage through completion of the audit	K4
CO-5	Evaluate the internal audit process including the professional standards applicable to the audit profession	K5

Course Title	COMPANY LAW & SECRETARIAL PRACTICE	
CODE	22COUC616	
CO No.	Course Outcomes	Knowledge Level
CO-1	Understand the fundamental concepts, formation and kinds of companies	K1&K2
CO-2	Acquire the knowledge on basic documents in a company	K2
CO-3	Identify the various methods of raising capital	K2
CO-4	Build an idea about company management	K3
CO-5	Familiarize with the provisions of companies act relating to meetings, minutes and resolutions	K3

Course Title	FINANCIAL MARKETS & SERVICES	
CODE	22COUE612	
CO No.	Course Outcomes	Knowledge Level
CO-1	Understand the basic concepts of Financial Markets Financial Services	K1
CO-2	Outline the concepts and procedure for Foreign exchange market and derivative market	K1 & K2
CO-3	Familiarize the students with various forms of financial services	K1 & K2
CO-4	Develop the students' knowledge relating to money market and various security investment	K2 & K3
CO-5	Apply knowledge to gain employability skills in Online Trading	K2 & K3

Course Title	INFORMATION TECHNOLOGY IN BUSINESS	
CODE	22COUE622	
CO No.	Course Outcomes	Knowledge Level
CO-1	Recall the structure, function and characteristics of computer system	K1
CO-2	Understand the design of the various functional units and components of computer	K1 & K2
CO-3	Achieve hands on experience with software to enhance business activities	K2 & K3
CO-4	Develop the knowledge on the fundamental elements of DBMS	K2 & K3
CO-5	Apply the internet/web services as a resource for learning and discovery	K3

Course Title	RETAIL MANAGEMENT	
CODE	22COUE613	
CO No.	Course Outcomes	Knowledge Level
CO-1	Understand the fundamental concepts of retailing and its formats	K1
CO-2	Acquire the basic knowledge of store location, retail marketing and category management	K2
CO-3	Employ the knowledge of merchandise procurement and supply chain management skills.	K3
CO-4	Apply the various retail sales promotion techniques and customer service strategies	K3
CO-5	Sketch the concept of E-tailing and identify the career opportunities	K3

Course Title	BUSINESS MANAGEMENT & ETHICS	
CODE	22COUE623	
CO No.	Course Outcomes	Knowledge Level
CO-1	Develop the knowledge on theoretical frameworks of schools of management thought	K3
CO-2	Outline the key concepts of planning and importance of decision making	K2
CO-3	Construct organization structure for effective business management	K3
CO-4	Identify the various sources of recruitment and selection process	K1&K2
CO-5	Inculcate business ethics and its importance	K2