

Programme Outcomes (POs)

POs for B.Com. (UG)

POs	Nature of Knowledge	Commerce Graduates will be able to :
PO1	Subject related knowledge	Commerce Graduate demonstrate will be able to understand the basic concepts of the commerce Management Accounting economics , finance and Tax and Audit
PO2	Analytical knowledge	Analyse Relationship among Commerce, trade Industries, Services, Management and Administration.
PO3	Creative Knowledge	Develop Communication, Managerial Skills, Marketing skills, Banking skills, computer awareness, and rules and Regulation of Prevalent Income Tax Act.
PO4	Application oriented Knowledge	Apply various accounting techniques and methods of different form of Business organisations and non Profit making Organisations.
PO5	Application area of service	Understand Application of Knowledge of commerce in business service sector, marketing, finance Entrepreneurship development etc.
PO6	Ethics	Able to Understand the legal framework related to caring on of various business organisations.
PO7	Individual and Team work	Will be able to calculate production cost and various costing methods and techniques useful for managerial decision Making.

Programme Outcomes (POs)
POs for M.Com. (PG)

PO	Nature of Knowledge	Commerce Post graduates will be able to :
PO1	Subject related knowledge	Post Graduate students will be able to recall various concepts and theories related to subject under study.
PO2	Analytical knowledge	Analyse Relationship among Commerce, trade Industries, Services, Management and Administration.
PO3	Creative Knowledge	Apply their Knowledge in finding solutions to various business problems and gain the abilities to help the management in decision making research techniques and methods of different form organisations
PO4	Application oriented Knowledge	Apply various accounting, Costing, administrative and research techniques and methods of different form organisations
PO5	Research related Knowledge	Will be able to create research Project based on knowledge Gained in the relevant specialisation subject.
PO6	Environment & sustainability	Understand Application of Knowledge of Cost Audit , Management Audit Tax Audit and human resource management in business service sector, finance sector Entrepreneurship development etc.
PO7	Individual and Team work	Develop business and social Communications kills, Managerial Skills, Human resource Management Skills, Banking skills, and rules and Regulation of Prevalent Income Tax Act.
PO8	Life-long learning	Gain their Knowledge of trade and commerce and can start his own venture on the basis of the knowledge.

Course Outcomes

Faculty – Commerce

Department of Commerce

Name of Course Title : Business Regulatory Framework-I

Course Code : 3515

- CO1) Define the various concepts under Indian Contract Act,1872, Indian Partnership Laws, The Sale of Goods Act,1930, The Arbitration and Conciliation Act.
- CO2) Explain the role of partner in the formation of traditional partnership and LLP. CO3) Use of various way to recover the loss and completion of transaction.
- CO4) Examine the types of transaction of the moveable property under the Sale of Goods Act, 1930.
- CO5) Create the various valid and proper agreement documents before the transaction.
- CO6) Analyze benefits of Arbitration and Conciliation system (ADR System) other than Court.

Name of Course Title: Advanced Accounting-I

Course Code : 3525

- CO1) Know the concept of Accounting Standards.
- CO2) Familiar with applicability of Accounting Standards in Advanced Accounting. CO3) Develop Conceptual understating about Capital Restructuring.
- CO4) Prepare a Banking company final accounts.
- CO5) Solve the Practical Application of financial statements along with various adjustments. CO6) Know the concept of Classification of Investments.
- CO7) Discover the Calculation of Profit/loss on disposal of investments.

Name of Course Title : Auditing

Course Code : 3535

- CO1) Define Auditing, Errors, Frauds, Audit Program, Audit Notebook, Working Paper, Internal Control, Internal Check, Statutory Audit, Government Audit, Private Audit, Annual Audit, Joint Audit, Interim Audit, Company Audit, Internal Audit, Complete Audit, Partial Audit, Annual Audit, Continuous Audit, Cost Audit, Vouching, Verification of Assets & Liability, Valuation of Assets, Tax Audit and Forensic Audit.
- CO2) Explain the concept of Checking, Vouching, Verification and Valuation, Types of Audit Report, Auditing Assurance Standard, Types of Errors, Types of Frauds, Objective and Advantages of Auditing, Liabilities of Company Auditor.
- CO4) Distinguish between valuation and verification, Accounting and Auditing, Annual Audit and Continue Audit.
- CO5) Understand the provision related Qualification, Disqualification, Appointment, Removal, Rights ,Duties and Liability of Company Auditor and Provisions regarding Tax Audit as per Income Tax Act 1961 (Section 44 AA to 44AE).
- CO6) know the various new concepts in computerized system and Forensic Audit.

Name of Course Title : Indian and Global Economic Development- I

Course Code : 3545

- CO1) Understand the Industry, Agriculture sector and service sector and its relation to various economic issues and challenges.
- CO2) Identify the practical and the applied aspects of Indian Economy.
- CO3) Discuss major industrial Scenario of Indian Economy as well as World Economy.
- CO4) Compare the Indian Economy with World Economy
- CO5) Interpret Industry, Agriculture sector and service sector productivity & growth.

Name of Course Title : Banking and Finance II**Course Code 3555**

- CO1) Define the concepts of the Indian Financial system and its various segments, various concepts in money market share market and foreign exchange market.
- CO2) Create awareness about the structure of Indian banking system , Indian Money market , capital market and Foreign market and latest developments in Indian financial markets [Money market, Capital market].
- CO3) Analyze and understand the functions of Indian Financial Markets.
- CO4) Get knowledge of working of foreign exchange market
- CO5) Evaluate the role of the Indian financial system in the development of the economy.

Name of Course Title : Banking and Finance III**Course Code 3565**

- CO1) Define Banking Regulation Act 1949, Board, THE BANNING OF UNREGULATED DEPOSIT SCHEMES ACT, 2019 Corporate Person, Corporate debtor, Creditor, default, Financial Information, Insolvency Professional, Corporate applicant, corporate Guarantor, Insolvency and Bankruptcy, Banking Ombudsman, Appellate Authority, Authorised Representative, Complaint, Secretariat.
- CO2) Understand the Selective Provisions of Banking Regulation Act 1949 like capital, P&L account and Balance sheet, Power of RBI, Voluntary Amalgamation, and Banking Regulation act 1949 applicable to Cooperative Banks.
- CO3) Explain the features, Objectives Offences and Punishment regarding banning of deposit Scheme act, Objectives of Insolvency and Bankruptcy Code, 2016, and Objectives of BOS,2006
- CO4) Applicability of Insolvency and Bankruptcy Code, 2016, Corporate Insolvency Resolution Process, Moratorium and Liquidation Process (Sec 12)
- CO5) Express Appointment and tenure, Power and duties and Procedure for redressal of Grievance.

Name of Course Title : Cost & Works Accounting II**Course Code : 3575**

- CO1) Know the concepts and principles of overheads.
- CO2) Understand the cost accounting standards and the cost accounting standard board.
- CO3) Acquaint the knowledge about stages involved in the accounting of overheads.
- CO4) Build an ability towards strategic overhead accounting under Activity Based Costing.

Name of Course Title : Cost & Works Accounting-III

Course Code : 3585

- CO1) Understand the basic techniques in Cost Accounting like Marginal Costing, Budgetary Control, Uniform Costing & Interfirm Comparison & Solving Various Problem On it.
- CO2) Prepare various types of Budgets & Compare with each other.
- CO3) Distinguish between Uniform Costing and Inter-firm comparison.
- CO4) Enhance the knowledge about MIS and Supply Chain Management.

Name of Course Title : Marketing Management- II**Course Code : 3595**

- CO1) Get knowledge about concept of Marketing Management and its applications in decision making under various environmental constraints
- CO2) Acquaint Definition, Nature of Market demand and Sales forecasting, types of Marketing Organizations and Non-Profit Organizations.
- CO3) Analysis Marketing Management theory applied in business.
- CO4) Create impart knowledge about the new concepts in Brand Building Strategies
- CO5) Apply knowledge about key concepts of Brand Building Strategies.

Name of Course Title : Marketing Management-III**Course Code : 3605**

- CO1) Knowledge of meaning, definition and concept of Advertising, Advertising media, Media Mix, E- Advertising, Appeals, Advertising message, Direct indirect appeals, buying motive, positive Negative Approaches to Advertising, Economic aspects, production cost, distribution cost, consumer prices, monopoly, social aspects, truth in advertising, Brand, Brand extension, Brand identity, Symbols, Logos, Trademarks, Brand loyalty, Brand management, etc.
- CO2) Understand Objectives, functions, Types, Benefits –Limitations and Role of advertising in Modern Business. Marketing mix, classification and characteristics of advertising media, factors affecting on selection of advertising media, Different appeals and significances, positive –negative approaches to Advertisement, Economic, social, Regulatory aspects of Advertising, Role of ASCI, Types of Brand, Identity sources,.
- CO3) Analyze the Role, types of advertising, interrelation between Advertising Appeals and Baying Motive, Positive and Emotional Approaches, Waste in advertising, truth in Advertising, aspect of ASCI, Types of Brand, Brand management process, Challenges in new branding.
- CO4) Create knowledge about Advertising, advertising media, Different appeals Baying motive, Various approaches in Advertising, Economic, Social and Regulatory Aspects of Advertising, challenges of new branding, advertising and branding, brand extension and identity, Identity sources, brand management process.

Name of Course Title : Computer Application:-I**Course Code : 3615**

- CO1 Explain characteristics, features, applications of python programming. CO2 Get acquainted with Python Programming.
- CO3 Develop Python programming skills.
- CO4 Understand the Basics of Python Programming & concept of decision making, loop control statements

CO5 Get knowledge of list in python.

Name of Course Title : Business Regulatory Framework-II

Course Code : 3636

CO2) Understand the emerging issues relating to contracts, e commerce and e-transactions.

CO3) Create awareness among customer relating to new customer protection act, 2019.

CO4) Explain the role of supplier and customers in selling and buying transaction. CO5) Prepare the various Negotiable instruments in the transaction with validity.

CO6) Analyze the benefits of novelty and examine which type of intellectual work comes under IPR.

Name of Course Title : Advanced Accounting-II

Course Code – 3646

CO1) Evaluate the legal provisions regarding preparation and presentation of final accounts of Co-operative Societies.

CO2) Define the concept of branch accounting.

CO3) Explain the procedure and methods of analysis of financial statements

CO4) Know the conceptual aspects of various recent trends in the field of accounting especially forensic accounting, accounting of CSR activities, accounting of derivative contracts and Artificial Intelligence in Accounting.

Name of Course Title : Auditing & Taxation II

Course Code : 3656

CO1) Understand the basic concepts of Income Tax Act, 1961 and create awareness of direct taxation among the students.

CO2) Know the income tax rules and regulations and its provisions.

CO3) Get comprehensive knowledge of calculation various types of income.

CO4) Recognize the recent changes made by the finance bill (Act) every year and its impact on taxation of person.

CO5) Acquaint the students on Income tax department portal (ITD), e-filing and e-services mechanism relating to Assesse.

Name of Course Title : Indian and Global Economic Development- II

Course Code : 3666

CO1) Understand the concept of Human Resource Development and the role of foreign capital in Economic Development.

CO2) critically evaluate the Indian Foreign Trade Policy.

CO3) Analyze the role of International Financial Institutions.

CO4) Evaluate the success of Regional Economic Cooperation's.

Name of Course Title : Banking and Finance – II

Course Code 3676

CO1) Define the various basic concepts of the stock market.

CO2) Analyze the types and process of stock trading.

CO3) Understand the role of Non-Banking Financial Institutions in India.

CO4) Analyze the role of Regulatory Bodies in India.

- CO5) Evaluate the benefits of online with traditional stock trading.
- CO6) Create awareness about the stock market - Functions and Trading.

Name of Course Title : Banking and Finance – III

Course Code 3686

- CO1) Define Cybercrimes, paying Banker, Collecting Banker, Banker, customer, Garnishee Order secured and unsecured Loan Lien, Pledge, Hypothecation and Mortgage.
- CO2) Explain types of cybercrime in India and loan schemes in Banks.
- CO3) Understand Precautions to be taken while doing and making payment of cheques, rights and Duties of paying and Collecting Banker.
- CO4) Formulate relationship between banker and customer- as a Debtor and Creditor, Agent Mode of creating Charges: Lien, Pledge, Hypothecation and Mortgage.
- CO5) Discuss Termination of Relationship, Causes of loan recovery problems, recovery Measures and Reasons of Cyber Crimes in Banking.

Name of Course Title : Cost & Works Accounting II

Course Code : 3696

- CO1) Understand the various methods of costing
- CO2) Develop the ability to prepare a job cost sheet
- CO3) Acquaint the concept of contract costing
- CO4) Prepare Contract Account and calculate profit on incomplete contracts
- CO5) Know the basic concept of CAS 19: Joint cost and Prepare process accounts
- CO6) Draw a cost sheet for transportation services, hospital and hotel organization.

Name of Course Title : Cost & Works Accounting-III

Course Code : 3706

- CO1) Understand about Standard Costing, Variance Analysis, Cost Accounting Standards, Procedures & Provisions of Cost Audit.
- CO2) Knowing about pricing policy and Solving Various Problem on Pricing Methods.
- CO3) know about Cost Management practices in specific sectors.
- CO4) Solve Various Problem on Material Variance & Labour Variance.

Name of Course Title : Marketing Management- II

Course Code : 3716

- CO1) Get knowledge about concept of Agricultural Marketing, E-NAM, Global Marketing & CyberSecurity Marketing
- CO2) Acquaint Definition, Nature of Agri-Products, National Agriculture Market & Global Market.
- CO3) Analysis Marketing Regulations in Marketing Relevance CO4) Create impart knowledge about the new concepts in Global Marketing Strategies& Cyber Security Marketing Challenges
- CO5) Apply knowledge about tactics used by Cyber Security Marketers

Name of Course Title : Marketing Management-III**Course Code : 3726**

- CO1) Knowledge of Meaning, Definition of Service Marketing, Creative Advertisement, Typography, Developing Advertising Strategy, Copy writing, Message, Social Media Marketing, Marketing control and Marketing Audit, Marketing control system, Marketing Audit, etc.
- CO2) Understand the characteristics, components, B2B and B2C Services, Important of Services, 7Ps, Challenges of Service Marketing, Importance and Myths of Social Media Characteristics of Social Media Marketer's, Various Social Media Marketing Careers, Marketing Control- Objectives, Benefits, Essential of an effective Marketing Control system, Techniques in Marketing Control, Process of Marketing Controls, Marketing Audit.
- CO3) Analyze the Characteristics, Components B2B & B2C Services, Importance of Services, 7Ps, Challenges of Service Marketing, Creative Advertisement, Principals of Design, Setting Advertising, Developing Advertising, Introduction to Copy writing, making radio commercials, television marketing, myths About Social Media Marketing, Brief History of various careers in social media marketing, benefits of Marketing Controls, essential of an effective Marketing Control System, Techniques of Marketing Control, Process Marketing Control, Marketing Audit – Meaning, characteristics, objectives, process of Marketing Audit.
- CO4) Create knowledge about the Service Marketing- Creative Advertisements, Introduction to Typography, Principles of Design, Setting Advertising, Developing Advertising Strategy, Introduction to copy writing, Message, Making Radio Commercials, Television Advertising. Myths about Social Media Marketing, Characteristics of Social Media Marketer, Various Social Media Marketing Careers in Social media marketing, Objectives of Marketing Control, Benefits of Marketing Control, essential of an effective Marketing Control System, Techniques of Marketing Control, Process of Marketing Control, Marketing Audit – Meaning, characteristics, objectives, process of Marketing Audit.

Name of Course Title : Computer Application I**Course Code : 3736**

- CO1 Get familiar with upcoming emerging technologies in IT. CO2 Get acquainted with the applications and use of new trends.
- CO3 Provide upward linkages for further studies in IT.
- CO4 Get knowledge of working, principles & applications of Virtual Reality and Augmented Reality
- CO5 Understand the concept of Cloud Computing & Artificial Intelligence.

Name of Course Title : Computer Application II**Course Code : 3746**

- CO1 Develop project by the students.
- CO2 Get acquainted with web based software development process. CO3 Facilitate the students to develop the web based applications.