

PROGRAM OUTCOMES

PO 1: Learners will gain knowledge in the fundamentals of commerce and a deep understanding of all the courses undertaken.

PO 2: Learners will be equipped to join the industry or set up their own entities, pursue further professional and other courses.

PO 3: Learners will be equipped to face upcoming challenges in the industry and business as the specializations offered expose them to practical aspects.

PO 4: Learners will be responsible citizens as various academic and co-curricular courses imbibe sensitivity, moral and ethical values among them.

Specific Programme Outcome

PSO1: To cater to the human resource needs of companies in accounting and auditing, tax laws, financial analysis and costing.

PSO2: To inspire entrepreneurship and managerial skills in learners so as to enable them to establish and manage businesses effectively.

PSO3: To impart the learners with exhaustive and in-depth knowledge of financial system and investment decisions.

PSO4: To enrich the learners with good communication, numerical ability, team work, leadership skills and ethical values.

COURSE OUTCOMES

Semester I

Course Name: Accountancy and Financial Management-I

Course outcome	Description
CO 1	The curriculum enriches the students knowledge on passing journal entries and preparing respective ledger accounts
CO 2	Identify and interpret accounting information to inform users and make decisions.
CO 3	Identify and interpret accounting information to inform users and make decisions.
CO 4	Analyse financial and contextual information to make decisions, estimate costs and determine tax implications, audit risk, And engagement procedures

Course Name: Commerce-I

Course outcome	Description
CO 1	It is expected that the learners become fully conversant with the aspects of business, elements of business environment, entrepreneurship and setting up of business units.
CO 2	Learners appreciate the importance of business in a developing economy.
CO 3	Learners consider entrepreneurship as a career option

Course Name: Business Economics-I

Course outcome	Description
CO 1	Students would know about the market economy and its composition.
CO 2	Students would know about the basic tools and principles used in the market economy with respect to production analysis and economies of scale.
CO 3	Students would learn about various cost concepts and its behaviour in the short and long run.
CO 4	Students would be aware of rational decision making.

Course Name: Business Communication-I

Course outcome	Description
CO 1	On completion of the course, the learner will have the skill and knowledge about communication
CO 2	Students would know and use various types of oral, written and digital communication modes
CO 3	Students would learn about Effective business writing, Effective presentations
CO 4	Students would be well versed in Effective interpersonal communication.

Course Name: Environmental Studies-I

Course outcome	Description
CO 1	The successful completion of the course will create an environmental awareness among Commerce students
CO 2	It will make students aware about various environmental factors and their relation to the field of Commerce
CO 3	The course will highlight functional and spatial links between environment, economy and society
CO 4	The course will create an insight into various environmental issues at various levels and environmental movements towards making environment sustainable.

Course Name: Foundation Course-I

Course outcome	Description
CO 1	The successful completion of course will enable the learner to understand factual aspects of Indian society
CO 2	It will help create awareness and empathy among learners about various issues faced by youth.
CO 3	It will help imbue sense of social responsibility and participatory approval towards society

Course Name: Mathematical and Statistical Techniques-I

Course outcome	Description
CO 1	The students would get to know about the usage of permutations and combinations in different arrangement and selections
CO 2	The students would be able to understand different measures of Central Tendencies, their merits, demerits
CO 3	The students would acquire the skill of calculating different measures of Central Tendencies and Dispersion

Semester II**Course Name: Accountancy and Financial Management – II**

Course outcome	Description
CO 1	The curriculum enriches the student's knowledge on passing journal entries and preparing respective ledger accounts
CO 2	Identify and interpret accounting information to inform users and make decisions.
CO 3	Apply critical thinking skills by identifying and analyzing accounting issues using relevant accounting frameworks

Course Name: Commerce-II

Course outcome	Description
CO 1	It is expected that the learners acquaint themselves with the opportunities and challenges in the services sector
CO 2	Learners appreciate the importance of business in a developing economy.
CO 3	The learners are expected to develop skills relating to marketing of services

Course Name: Business Economics-II

Course outcome	Description
CO 1	Students would understand the functioning of the ideal market structures of perfect competition and monopoly
CO 2	Students would learn the working of Monopolistic Competition and Oligopoly markets.
CO 3	Students would learn how pricing methods are used in the business world.
CO 4	Students would acquire knowledge of the different techniques of investment appraisal.

Course Name: Business Communication-II

Course outcome	Description
CO 1	On completion of the course, the learner will have the skill and knowledge of Various types of oral, written and digital communication modes
CO 2	Communication that maximises team effectiveness
CO 3	Soft skills and employability skills
CO 4	Communication that makes effective personality.

Course Name: Environmental Studies-II

Course outcome	Description
CO 1	The successful completion of the course will create an environmental awareness among Commerce students
CO 2	It will make students aware about various environmental factors and their relation to the field of Commerce
CO 3	The course will highlight functional and spatial links between environment, economy and society
CO 4	The course will create an insight into various environmental issues at various levels and environmental movements towards making the environment sustainable.

Course Name: Foundation Course-II

Course outcome	Description
CO 1	The successful completion of the course will help learners to understand the impact of globalization on Indian Economy
CO 2	It will create awareness about the current status and Human Rights.
CO 3	It will help learners to understand the cause and effect relationship with respect to stress and conflict thus enabling them to cope up with growing anxiety and stress in society

Course Name: Mathematical and Statistical Techniques-II

Course outcome	Description
CO 1	The students would get to know about the usage of Simple interest, Compound Interest, Annuity and calculation of EMI, present value and future value
CO 2	The students would be able to understand different concepts of Time Series and Index Numbers
CO 3	The students would be able to understand Estimation of Trend and Seasonal Component, Calculation of different types of Index Number

Semester III

Course Name: Accountancy and Financial Management - III

Course outcome	Description
CO 1	Memorise and understand the concepts applicable to record accounting transactions related to amalgamation of firms and conversion of a firm into a company
CO 2	Understand and apply various accounting transactions atypical to accounting involved in case of final account with reconstitution of partnership firms
CO 3	Apply the principles of piecemeal distribution to liquidation of companies and understanding of the accounting transactions related to Amalgamation of firms to the accounting of corporate restructure
CO 4	Describe and explain the basic principles of partnership accounting in collaborative learning, problems and cases related to partnership accounting

Course Name: Financial Accounting and Auditing V - Introduction to Management Accounting

Course outcome	Description
CO 1	Apply the basic concepts of "Management Accounting
CO 2	Analyse, apply calculate what is Trend Analysis and to prepare Comparative Statements and Common Size Statements
CO 3	Analyse, apply calculate working capital requirement of a business Organization

Course Name: Commerce – III

Course outcome	Description
CO 1	Describe nature and functions of Management
CO 2	Able to Classify various techniques of Decision Making
CO 3	Analyse different leadership styles
CO 4	Evaluate factors influencing motivation of employees.

Course Name: Business Economics - III

Course outcome	Description
CO 1	Define various macroeconomic concepts.
CO 2	Able to Describe the Keynesian Theory of employment
CO 3	The learner will be able to Explain the relevance of Keynesian theory in developed and underdeveloped economies
CO 4	Describe the main macroeconomic theories of short-term fluctuations and long-term growth in the economy.

Course Name: Advertising - I

Course outcome	Description
CO 1	Understand the introductory aspects of advertising
CO 2	Illustrate the working of advertising agency
CO 3	Identify career opportunities available in the field of advertising
CO 4	Appraise the latest trends in advertising

Course Name: Foundation Course - III

Course outcome	Description
CO 1	Understand the nature of Human Rights violations and vulnerable Groups
CO 2	Evaluate the Constitutional provisions and laws protecting elders and disabled
CO 3	Appraise issues addressing of compensation, relief and rehabilitation
CO 4	Develop understanding for Effective Interpersonal Communication skills

Course Name: Business Law – I

Course outcome	Description
CO 1	Understand Law of Contract & all allied attributes
CO 2	Analyze the special contracts of Indemnity - Guarantee - Bailment - Pledge & Agency
CO 3	Evaluate the law with respect to Negotiable Instrument Act 1882

Semester IV**Course Name: Accountancy and Financial Management – IV**

Course outcome	Description
CO 1	Apply allocation of income and expenses using ratio techniques not only for Profit Prior to Incorporation but also for other financial decision Making
CO 2	Apply to advanced corporate accounting to be studied in the forthcoming year/s
CO 3	Identify applicability of appropriate accounting ratio for allocation of income and expenses to find profit / loss for the specified period from undivided books of accounts maintained by a company
CO 4	Describe and explain the basic principles of corporate accounting in collaborative learning, problems and cases related to the corporate accounting.

Course Name: Financial Accounting and Auditing VI – Auditing

Course outcome	Description
CO 1	To Define and recall the meaning of the term “Auditing”, the objectives of Auditing and basic concepts of Auditing including concepts of “true & Fair”, Errors & Fraud, Window Dressing & Secret Reserves
CO 2	To define and distinguish between Bookkeeping & Accounting, that between Accounting & Auditing and also the distinction between Auditing & Investigation
CO 3	To know and apply the Steps involved in Audit Planning covering the preparation for commencement of Audit, Audit Programme

Course Name: Commerce – IV

Course outcome	Description
CO 1	Describe the steps of Production Planning and Control
CO 2	Illustrate types of intermittent and continuous production systems
CO 3	Analyse the role of Securities and Exchange Board of India in capital market.
CO 4	Evaluate factors responsible for growth of mutual funds in India

Course Name: Business Economics – IV

Course outcome	Description
CO 1	Describe maximum social advantage in view of Dalton and Musgrave
CO 2	Analyse concepts and principles related to public revenue, taxation and status of Indian taxation
CO 3	Analyse public expenditure in India and effects of current trend of growth in public expenditure
CO 4	Describe federal finance in India and problems related to Centre and state financial relationships

Course Name: Advertising – II

Course outcome	Description
CO 1	Identify the different traditional and new age media available for advertising and analyse the advantages and limitations of the media
CO 2	Understand the process of planning advertising campaign
CO 3	Illustrate the creative process and the creative aspects of advertising
CO 4	Evaluate effectiveness of advertising before and after launching of advertising on the media

Course Name: Foundation Course-IV

Course outcome	Description
CO 1	Analysing category of Consumer Rights and Rights of the Citizens.
CO 2	Reviewing concepts of good governance, transparency and Accountability
CO 3	Evaluate the critical, lateral and creative thinking as part of Competitive spirit

Course Name: Business Law – II

Course outcome	Description
CO 1	Understand the concept of company under Companies Act 2013.
CO 2	Examine the concept such as issue of shares, prospectus & Women director (Company Law - Part II)
CO 3	Critically evaluate Patents, trademarks & copyrights.

Semester V**Course Name: Financial Accounting & Auditing VII- Financial Accounting**

Course outcome	Description
CO 1	Classify investments into Current and Other Investments and their carrying values.
CO 2	memorise and understand recording of the special transactions related to investments, financial restructuring and buy back of shares.
CO 3	Apply and demonstrate conceptual understanding of preparation of financial statements in accordance with Generally Accepted Accounting Principles through analysis and synthesis of information as well
CO 4	Identify the types of investments and apply appropriate accounting to record the related transactions

Course Name: Financial Accounting & Auditing VIII-Cost Accounting

Course outcome	Description
CO 1	Define the objectives for learning the subject of Cost Accounting
CO 2	Compare the financial and the costing records and reconcile the difference
CO 3	Apply the knowledge gained for decision making in the field of Cost Accounting.

Course Name: Commerce – V

Course outcome	Description
CO 1	Understand the concept of Marketing and Consumer Behaviour
CO 2	Relate to the concept of Sales Management and emerging trends in selling
CO 3	Understand Ethics in marketing and analyse the competitive strategies in marketing
CO 4	Evaluate the challenges and career opportunities in marketing in the 21st century

Course Name: Business Economics – V

Course outcome	Description
CO 1	Describes the trends of the Indian economy as a developing economy.
CO 2	Describe the socio-economic status, agricultural, industrial, and Banking sector of the Indian economy
CO 3	Examines the schemes and programs of the Indian government -Make in India, Skill India, etc.
CO 4	Analyse developments of Banking, Insurance, and Capital markets in the economy along with the problems

Course Name: Export Marketing Paper-I

Course outcome	Description
CO 1	Understand the introductory aspects of Export Marketing and remember India's export trade, commodity wise, service wise and region wise
CO 2	Remember types and influence of Trade barriers on world trade. Remember Major economic groupings operating and its influence on world trade
CO 3	Analyse the various aspects of India's Foreign Trade policy
CO 4	Identify the Financial Incentives and Institutional assistance available to an Indian exporter

Course Name: Computer Systems & Applications Paper-I

Course outcome	Description
CO 1	Understand the basic MYSQL database management system
CO 2	Apply DBMS concepts and use them for office purpose
CO 3	Discuss the various data communication standards with network related concepts.

Course Name: Direct & Indirect Taxation Paper-I

After completing the course with reference to the Income Tax Act, 1961, the learner will be able to:

Course outcome	Description
CO 1	name, state, define, list, explain the basic concepts of Income Tax in India
CO 2	compute the taxable income under various heads of income such as Income from Salary, Income from House Property, Income from Business or Profession, Capital Gains & Income from Other Sources
CO 3	state, calculate, explain what the important deductions from income under Chapter VI-A are and apply the deductions in practice

Semester VI**Course Name:** Financial Accounting & Auditing IX - Financial

Course outcome	Description
CO 1	Understand the special transactions related to foreign currency transactions (Integral Operations); amalgamation of companies; underwriting obligations and Limited Liability Partnership.
CO 2	Apply conceptual learning about liquidation while working for Resolution Professionals as per the provisions of The Companies Act 2013 / Insolvency and Bankruptcy Code 2016.
CO 3	Understand the similarities and differences between accounting and regulations governing an ordinary partnership and a Limited Liability Partnership
CO 4	Calculate underwriting liability applying the conceptual understanding about different types of underwriting arrangements and techniques

Course Name: Financial Accounting & Auditing X-Cost

Course outcome	Description
CO 1	Define the emerging concepts in Cost Accounting.
CO 2	Develop an understanding on the various aspects of Contract and Process Costing and Standard Costing
CO 3	Solve the problems based on Marginal Costing, Process Costing, Standard Costing and Contract Costing

Course Name: Commerce - VI

Course outcome	Description
CO 1	Understand the concept of Human Resource Management and Human Resource Planning
CO 2	Analyse the various aspects of Human Resource Development –Training, Performance Appraisal, Career Planning, Succession Planning, Mentoring and Counselling
CO 3	Explain the concept of Human Relations and evaluate the theories of Leadership and Motivation
CO 4	Assess the trends and challenges in Human Resource Management.

Course Name: Business Economics – VI

Course outcome	Description
CO 1	Describe international economics of open economies and international trade flows among developed and developing countries
CO 2	Understand various International economic organization prevailing around the world.
CO 3	Describe concept of balance of payments and measures to correct deficit in balance of payments
CO 4	Assess trade policy and concepts related to trade policy like quotas tariffs and exchange rates.

Course Name: Export Marketing Paper-II

Course outcome	Description
CO 1	Explain aspects of product planning and product pricing for export marketing
CO 2	Explain aspects of product distribution and promotion for export marketing
CO 3	Understand the methods of payment in export marketing
CO 4	Describe the procedure involved in the process of export

Course Name: Computer Systems & Applications

Course outcome	Description
CO 1	Understand the basic VB programming languages.
CO 2	Implement programming logic in basic problems.
CO 3	Apply basic programming skills strongly to enhance and hone programming skills

Course Name: Direct & Indirect Taxation Paper-II

Course outcome	Description
CO 1	state and apply basic concepts of indirect tax levy
CO 2	state, calculate what is Composition levy of GST
CO 3	state, calculate and apply what is Input Tax Credit
CO 4	compute the tax liability of the Supplier of Goods & Services