



ISLAMIAH WOMEN'S ARTS AND SCIENCE COLLEGE

Permanently Affiliated to Thiruvalluvar University
Recognized by UGC under section 2(f) and 12(B) of UGC Act 1956
Accredited with "B" Grade by NAAC
Approved by the Government of Tamil Nadu
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DEPARTMENT OF COMMERCE

PSOs and COs

2017-2018

PROGRAM SPECIFIC OUTCOME (PSOs)

PSO1: To understand the procedural part and documentation in life and general insurance business

PSO2: To analyze the national and international level economy

PSO3: To develop entrepreneurial qualities, skills requires for self employment

PSO4: To understand commercial activities covered by advanced technology like computerized accounting, E-commerce, E-banking, mobile banking, E-taxation.

PSO5: To understand basic knowledge of statistical technique applicable to the business

PSO6: To gain working knowledge of generally accepted auditing procedure, techniques and skills

PSO7: To obtain knowledge of various provisions of Income tax act and their applications in computation of income of individual and firms under various head of incomes.

COURSE OUTCOME

SEMESTER I

COURSE: FINANCIAL ACCOUNTING –I

CREDIT:4

CO1: Explain the Meaning of financing Accounting.

CO2: Explain the causes for depreciation.

CO3: Calculation of bills of exchange and trade bills.

CO4: Explain the preparation of trading, profit and loss accounting.

CO5: Contrast between single entry and double entry.

COURSE: BUSINESS ORGANIZATION

CREDIT:3

CO1: Identify the meaning of business and profession.

CO2: Understand the concept of sole trader and partnership.

CO3: Explain the chamber of commerce.

CO4: Understand the social responsibilities of business.

COURSE: INDIAN ECONOMY –I (ALLIED-I)

CREDIT: 4

CO1: Explain the features of less developed and developing Economies.

CO2: Define black money.

CO3: Analysis of Agricultural productivity.

CO4: Understand the recent trends in National Income.

CO5: Describe Green Revolution.

CO6: Determine Agricultural productivity.

SEMESTER II

COURSE: FINANCIAL ACCOUNTING II

CREDIT: 4

CO1: Understand the concept of the Accounting methods.

CO2: Evaluate the departmental account and branch account.CO3:

Compute the partnership account.

CO4: Identify the procedure of dissolution of partnership firm.CO5:

Analyze the hire purchase and installment accounts.

COURSE: ELEMENTS OF INSURANCE

CREDIT: 3

CO1: Classification of contract of insurance.

CO2: Analyses the different types of insurance.

CO3: Explain the fire and marine insurance.

CO4: Understand the inspection of damages.

COURSE: INDIAN ECONOMY-II (ALLIED-II)

CREDIT: 6

CO1: Explain the role of Technology

.CO2: Define cyber crime.

CO3: Evaluate Information technology and BPO in India.

CO4: Classify Transport.

CO5: Compute Disinvestment and privatization.

CO6: Explain poverty in India.

CO7: Analysis of foreign trade and balance of payments.

SEMESTER III

COURSE: CORPORATE ACCOUNTING I

CREDIT: 4

CO1: Understand the equity shares and preference shares.CO2:

Compute the debenture accounts.

CO3: Identify the Acquisition and Amalgamation of companiesCO4:

Explain the profit prior incorporation .

CO5: Analyze the final account statements.

COURSE: BUSINESS LAW

CREDIT: 4

CO1: Explain the formation and Essential Elements of contracts.

CO2: Understand the Performance of contracts.

CO3: Discuss the Bailor and Bailee.

CO4: Definition of sales.

CO5: Understand the offer and Acceptance.

COURSE: BANKING THEORY LAW AND PRACTICE

CREDIT: 3

CO1: Understand the banking regulation act and role of banking.CO2:

Explain the functions of E- Banking.

CO3: Classify the different types of banking.

CO4: Classify the types of negotiable instrument.

COURSE: BUSINESS STATISTICS I

CREDIT: 3

CO1: Identify the Primary data and Secondary data.CO2:

Computation of Mean, Median ,Mode.

CO3: Classifying Mean deviation and Standard deviation.

CO4: Understand the Skewness and Karl Pearson's Co efficient of Skewness.

CO5: Describe the Statistical Quality Control.

COURSE: BUSINESS ECONOMICS-I(ALLIED-III)

CREDIT: 4

CO1: Define Demand analysis.

CO2: Explain the social responsibility of business.CO3:

Analysis the Utility.

CO4: Classify demand forecasting.

CO5: Explain the functions of production.

CO6: Compute Break-even analysis.

CO7: Define Demand curve

COURSE: E-COMMERCE AND ITS APPLICATION (SBS-I)

CREDIT: 3

CO1: Understand the basic concept of E-Commerce.

CO2: Explain the Business models of E-Commerce and its Challenges.CO3:

Discuss E-Hub concept and E-Filing.

CO4: Define Internet Operation, Web Browsing and Creation of E-mail id.

COURSE: INTRODUCTION TO INFORMATION TECHNOLOGY (NME-I)

CREDIT: 2

CO1: Understand the characteristics of Computer.

CO2: Classifies the Networks.

CO3: Describe the types of internet connections.

CO4: Understand the Uses of Internet.

SEMESTER IV

COURSE: CORPORATE ACCOUNTING II

CREDIT:4

CO1: Explain the Methods of Valuation of Goodwill.

CO2: Explain the Liquidation of companies.

CO3: Discuss the Bank and insurance company account.

CO4: Explain the Holding Company account.

CO5: Computation of inflation accounting.

COURSE:COMPANYLAW

CREDIT:4

CO1: Define company.

CO2: Classify company.

CO3: Compare private company and public company.

CO4: Define prospectus.

CO5: Evaluate statement in Lieu of prospectus.

CO6: Define Directors.

CO7: Explain the methods of winding up.

COURSE: BUSINESS COMMUNICATION

CREDIT: 3

CO1: Understand the importance of communication in Commerce , Trade and to draft business letter.

CO2: Explain the basic Principle in Drafting, Appearance, Structure and Layout.CO3: Analyze the different types of Business letter and Drafting.

CO4: Define letters of Application with CV, Resumes. CO5:

Discuss the types of Business Report and importance.

COURSE: BUSINESS STATISTICS-II

CREDIT: 3

CO1: Understand and apply statistical tools in Business.

CO2: Computation of Correlation and Regression equation.CO3:

Find out types of Index number and its uses.

CO4: Determine the Time series methods and its uses.CO5:

Analyze the probability and its Theorem.

COURSE: BUSINESS ECONOMY –II (ALLIED-IV)

CREDIT : 6

CO1: Define cost and revenue.

CO2: Acquire knowledge of market structure and classifies the marketCO3:

Discuss distribution theories and profit theories.

CO4: Comparison of perfect and imperfect competition.CO5:

Computation of National Income.

CO6: Explain industrial policy .

CO7: Compare and contrast of revenues and public expenditure.

COURSE: INDUSTRIAL ORGANIZATION (SBS-II)

CREDIT: 3

CO1: Discuss the basic Industrial structure and it's working.

CO2: Explain Industrial ownership and its types.

CO3: Define Plant Location and Layout.

CO4: Understand the production Management, Material Management and its Techniques.

COURSE: INTERNET AND ITS APPLICATION (NME-II)

CREDIT: 2

CO1: Able to use Basics usage of internet.CO2:

Prepare digital world.

CO3: Create and Learn E-mail.

CO4: Design Web pages.

SEMESTER V

COURSE: COST ACCOUNTING- I

CREDIT: 5

CO1: Aimed to familiarize the concept of cost accounting.

CO2: Facilitate the idea and explain the meaning of material control with pricing methods.

CO3: Develop the knowledge about remuneration and incentives.

CO4: Define the concept of overhead cost.

CO5: Understand the concept of Cost control.CO6:

Computation of Machine Hour Rate.

COURSE: PRACTICAL AUDITING

CREDIT: 4

CO1: Define Auditing.

CO2: Classify the Audit.

CO3: Define Audit program.

CO4: Evaluate verification and valuation of assets and liabilities.

CO5: Define Audit note book.

CO6: Explain Qualification and Disqualification of auditors.

CO7: Determine Audit working papers.

COURSE: BUSINESS MANAGEMENT

CREDIT: 4

CO1: Define concept of Business Management and Understand the various theories of management.

CO2: Understand the functions of Management and level of management.

CO3: Evaluate the concept of organizing and understand the principles of organizing.

CO4: .Discuss the function of staffing.

CO5: Analyze the concept of directing, coordinating and controlling.

CO6: Understand and evaluate the concept of motivation, communication and leadership.

COURSE: INCOME TAX LAW AND PRACTICE –I

CREDIT: 4

CO1: Define basic roles and Regulation of Income Tax Act.

CO2: Explain in order to familiarize the different know how and heads of Income. CO3: Computation of Income from house property.

CO4: Describe more idea about the Income from business or profession. CO5:

Familiarizes with the concept of Depreciation and its provisions.

COURSE: ENTREPRENEURIAL DEVELOPMENT (ELECTIVE PAPER –I)

CREDIT: 3

CO1: Describe the enterprise.

CO2: Understand the functions of entrepreneurship.

CO3: Differentiate the partnership and sole proprietorship. CO4:

Explain the sources of finance.

CO5: Find the solutions to the problem of women entrepreneurs.

CO6: Understand the incentives and subsidies.

COURSE: PRINCIPLES OF MARKETING (SBS-III)

CREDIT: 3

CO1: Meaning and definition of marketing.

CO2: Classification of marketing.

CO3: Analyses of Marketing mix and Product policy.

.CO4: Discuss the Recent trends in marketing.

SEMESTER VI

COURSE: COST ACCOUNTING II

CREDIT: 5

CO1: Understand the knowledge of Job, Batch, and Contract costing.

CO2: Define the basic concepts and processes used to determine product costs.CO3:

Interpret the Transport costing.

CO4: Analyses and evaluate information for cost ascertainments planning, control and decision making.

CO5: Solving simple cases.

CO6: Computation of BEP and Margin of Safety.

CO7: Understand the Reconciliation of Cost

COURSE: MANAGEMENT ACCOUNTING

CREDIT: 5

CO1: Define management accounting.

CO2: Explain the functions of management accounting

.CO3: Determine Trend Analysis.

CO4: Define Ratio Analysis.

CO5: Prepare funds flow statement.

CO6: Prepare cash Flow statement as per AS3.

CO7: Understand the Budget and Budgetary Control.

COURSE: INCOME TAX LAW AND PRACTICE – II CREDIT: 5

CO1: Develop an idea about Capital Gain.

CO2: Determine the concept of Income from other sources.

CO3: Analyze and Determine the Clubbing of Income, Set-off and Carry forward of loss.

CO4: Determine the concept of assessment of Individual.

CO5: Computation on Assessment of firms and Deduction u/s 80.

CO6: Explain the filling of return, PAN, Types of Assessment and Advanced payment of Tax.

COURSE: FINANCIAL MANAGEMENT (ELECTIVE PAPER-II) CREDIT: 3

CO1: Explain the Function of finance Manager.

CO2: Explain the Concept of Financial planning, forecasting.

CO3: Calculation of NPV, ARR, IRR Methods.

CO4: Analysis of Financial Ratio.

CO5: Discuss the Goals of financial Function.

**COURSE: HUMAN RESOURCE MANAGEMENT (ELECTIVE PAPER -III)
CREDIT:3**

CO1: Define the concept of Human Resource Management.

CO2: Evaluate the functions and significance of Human Resource Management. CO3:

Understand the concept of Recruitment and selection.

CO4: Evaluate the concept of training and understand the methods of Training. CO5:

Analyze the concept of motivation.

CO6: Compare and contradict the theories of motivation.

CO7: Evaluate the concept of promotion and career development

COURSE: COMPUTER APPLICATIONS IN BUSINESS (SBS-IV) CREDIT:3

CO1: Able to understand the input and output devices. CO2:

Understand the concept of LAN and VAN.

CO3: Explain Word Processing.

CO4: Create EXCEL and Power Point formatting and functions.

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PSOs and COs
2017-2018

PROGRAM SPECIFIC OUTCOMES – (PSO)

PSO1: To impart the students with higher level knowledge and understanding of contemporary trends in commerce and business finance.

PSO2: To equip the students to evaluate environmental factors that influence business operation with the conceptual requirements and skills on preparation and interpretation of financial statements.

PSO3: To prepare the students to apply Statistical methods and proficient use of tools for modeling and analysis of business data.

PSO4: To facilitate the students to apply capital budgeting techniques for investment decisions.

PSO5: To prepare students to appraise the structure and operations of banking system.

PSO6: To prepare the students for an in depth analysis of investment, portfolio management, investment banking and liquidation of investments.

PSO7: To develop competency in the students about the laws and regulations, and roles of commercial, government and central banks in controlling money market and inflation.

PSO8: To facilitate the students to analyze and frame micro financing schemes for rural banking.

PSO9: To impart concept of risk mitigation in financial sectors and their role in investment decisions of individuals and business enterprises.

PSO10: To provide the guidance to students to plan and undertake independent research in a chosen discipline.

Course Outcome

SEMESTER I

COURSE: ADVANCED FINANCIAL MANAGEMENT

CREDIT:5

CO1: Understand the concept of Financial Management.

CO2: Describe the Working Capital financing, Sources and Approaches of Bank credit.

CO3: Explain the long term sources, Shares and Debentures.CO4:

Understand the theories of Capital structure.

CO5: Classifies the Dividend theories.

CO6: Understand the Working capital management and factors affecting working capital.

CO7: Understand the Wealth maximization and profit maximization.

COURSE : ACCOUNTING FOR MANAGERIAL DECISIONS

CREDIT:5

CO1: Understand the Decision Accounting Vs Financial Accounting and Cost Accounting.

CO2: Explain the Analysis and Interpretation.

CO3: Prepare Flexible budgeting.

CO4: Explain Zero Base Budgeting

.CO5: Formulate profitability Ratio.

CO6: Define cost management.

CO7: Discuss financial decisions.

COURSE: GLOBAL MARKETING

CREDIT:4

CO1: Describe the importance and scope of Global Marketing. CO2:

Understand the Segmentation, Targeting and Positioning.

CO3: Able to differentiate GATT/WTO.

CO4: Classifies the pre shipment and post shipment.

CO5: Understand the Global trade procedure and Export documentation.

COURSE: ADVANCED BUSINESS STATISTICS

CREDIT:4

CO1: Compute Partial Correlation.

CO2: Able to apply Statistical technique.

CO3: Understand the Sampling methods and sampling errors.

CO4: Explain the characteristics and application Chi square distribution.CO5:

Understand the analysis the one way classifications.

COURSE: COMPUTER APPLICATIONS IN BUSINESS (ELECTIVE PAPER –I)

CREDIT:3

CO1: Able to understand the input and output devices.CO2:

Understand the concept of LAN and VAN

CO3: Analyze Word Processing.

CO4: Implement EXCEL and Power Point formatting and functions.

SEMESTER II

COURSE:CORPORATE LAWS

CREDIT:5

CO1: Understand the importance of Doctrine of indoor Management.CO2:

Identify the Mergers and Acquisition.

CO3: Explain the Intellectual Property Rights.CO4:

Describe the Corporate Governance.

CO5: Understand the concepts of Consumer Protection Act 1986.

CO6: Explain the powers, duties and functions of Commission-Competition

Appellate Tribunal.

CO7: Enable to understand Technology Act.

COURSE:HUMAN RESOURCE MANAGEMENT

CREDIT:5

CO1: Define Human Resource Management.

CO2: Develop the knowledge of Recruitment and selection process.

CO3: Discuss about different compensation policies.

CO4: Facilitate the knowledge about performance appraisal and its different methods.CO5:

Explain about placement.

CO6: Enable to understand rewards and Incentives.CO7:

Explain methods of Training.

COURSE: ADVANCED ACCOUNTING

CREDIT:4

CO1: Understand the basic concept of Bank and Insurance Company Accounting.CO2:

Identify, classify Legal provisions of Capital adequacy norms.

CO3: Analyze the Insurance Company accounts.

CO4: Understand the methods of solving various issues, complexities and prepare the Process Accounts.

CO5: Able to prepare Holding company Accounts.

CO6: Define Human Resource Accounts and importance of Human Resource Accounts.

COURSE: QUANTITATIVE TECHNIQUES FOR BUSINESS

CREDIT:4

CO1: Understand the Linear programming and Net Work Analysis.CO2:

Able to understand CPM and PERT and Simplex method.

CO3: Understand the inventory models and EOQ models.

CO4: Define the Formulation and Solution of Assignment models.CO5:

Explain Queuing theory, its objectives and limitations.

COURSE: HUMAN RIGHTS

CREDIT:2

CO1: Understand the Concepts of human rights and historical development.

CO2: Explain universal declaration of human rights and international covenant on civil and political rights.

CO3: Comparison of American human rights system and African human rights system.

CO4: Understand the contemporary issues on human rights and directive principles of state policy and fundamental duties and national human rights commission.

COURSE: E- COMMERCE (ELECTIVE PAPER-II)

CREDIT:2

CO1: Understand the basic concept and technologies used in the field of E-commerce.

CO2: Analyze the impact of E- commerce on business model and strategy.CO3:

Describe the infrastructure for E- commerce.

CO4: Discuss the legal issues& privacy in E- commerce.

SEMESTER-III

COURSE: BASICS OF GST

CREDIT: 5

CO1: Distinguish the earlier Indirect tax system and present indirect tax system.CO2:

Explain the structure and analyze the benefits of GST.

CO3: Discuss about the basic concepts and terms under CGST and IGST Act.CO4:

Describe the provisions of levy and collection of GST.

CO5: Understand the concept of time, place and value of supply.CO6:

Analyze the importance and benefits of Input tax credit.

CO7: Develop the knowledge of registration, payment of tax, interest, TDS, TCS, refund and returns.

COURSE: ORGANIZATIONAL BEHAVIOR

CREDIT: 5

CO1: Understand the Fundamental concepts of Organizational behavior.CO2:

Identify the Early theory and Contemporary theory.

CO3: Compare and contrast the Group dynamics and Group behavior.

CO4: Explain the concepts of Leadership, Trait and Contingency theories.CO5:

Understand the concept of Transactional Analysis.

CO6:Analyze the organizational structure .

CO7: Explain the organizational climate.

COURSE: ADVANCED COST ACCOUNTING

CREDIT: 5

CO1: Understand the basic concept of Cost Accounting.

CO2: Identify, classify the expenses and prepare the cost sheet.CO3:

Analyze the tenders and prepare the quotations.

CO4: Understand the methods of solving various issues, complexities and explaining to prepare the Process Accounts.

CO5: Understand the concept of contract Accounting and solve the issues, problems and prepare the Contract Accounting.

CO6: Define and compute the variances of difference elements of costing.

CO7: Compare and contrast the Methods of Cost Control and Cost Reductions.

CO8: Identify the wastage, scrape, spoilage and defectiveness and compute the losses. CO9: Categories the inventories into A, B and C and manage Inventories based on priorities.

COURSE: RESEARCH METHODOLOGY

CREDIT: 5

CO1: Define the characteristics, nature and scope of Research. CO2:

Understand the various types of research formulation.

CO3: Able to explain Sampling methods and Sampling errors. CO4:

Explain the Sources of data: Primary and Secondary data. CO5:

Describe Factor analysis.

CO6: Identifying, editing, coding and tabulation.

CO7: Compare and contrast types of the Research reports.

COURSE: COMPUTER AND OFFICE MANAGEMENT(ELECTIVE PAPER-III)

CREDIT: 3

CO1: Understand History of computer.

CO2: Analyze Hardware and Software

CO3: Understand Anti -virus programme

.CO4: Understand Power point.

SEMESTER IV

COURSE: DIRECT TAXES

CREDIT: 5

CO1: Define and determine the residential status of various persons and identify the scope total of income for them.

CO2: Apply the proper provisions of direct tax laws and compute the taxable income of various heads.

CO3: Evaluate and apply the various exemptions and total deductions available as per income tax Act.

CO4: Compare and contrast the various methods of depreciation and compute Depreciation as per the provision of Income tax Act.

CO5: Compute the taxable income and tax liabilities of various Person and Assesses.CO6: Understand the concept of setoff and carry forward of losses.

CO7: Understand the powers and duties of Income tax authorities.

CO8: Define the procedure to file the income tax return and consequence of failure to file the return of income tax.

COURSE: INVESTMENT MANAGEMENT

CREDIT: 5

CO1: Understand the Financial Assets.

CO2: Explain the scope of Security analysis.

CO3: Understand the valuation of the securities.

CO4: Define the Industry analysis and company analysis.CO5:

Classifies the Efficient market Hypothesis.

CO6: Classifies the debentures and bonds

COURSE: PROJECT

CREDIT: 10

CO1: Understand the concept of Research and Methods of Research.CO2: Design the work plan.

CO3: Identify the real issues in business related areas and chose the topic for project.CO4: State the project topic, importance, objectives, and hypothesis.

CO5: Describe the research methodology and sample frame.CO6:

Design the instruments for data collections.

CO7: Analyze the related theories and reviews.

CO8: Design the suitable instruments' based on the research concepts.

CO9: Make the data editing, data management and apply the suitable statistical tools for analysis the data and make the data interpretations.

CO10: Write the finding, suggestion and conclusion.

**COURSE: INTRODUCTION TO INFORMATION TECHNOLOGY (ELECTIVE
-IV) CREDIT: 3**

CO1: Understand the characteristics of Computer.CO2:

Analyze Networks.

CO3: Understand types of internet connections.

CO4: Understand the Uses of Internet.

PSOs and COs

2020-2021

I-SEMESTER

PROGRAMME SPECIFIC OUTCOME

PSO1. Learners venture into Managerial position, Accounting areas, Banking Sectors, Auditing, Company Secretaryship, Teaching Profession, Stock Agents, Government Employment etc.

PSO2. Enables learners to prove themselves in different Professional examinations like CA, CS, CAT, GRE, CMA, MPSC, UPSC etc.

PSO3. Enable learners to demonstrate Progressive learning of various tax issue and tax forms related to individuals and businessmen and setting up their own business start-up.

PSO4. The vast syllabi cover various fields of commerce and accountancy which help students grasp practical and theoretical knowledge.

PSO5. Learners will gain thorough systematic and subject skills within various disciplines of commerce. Business. Accounting, economics, finance, auditing and marketing.

PSO6. Learners will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.

PSO7. Learners will acquire the skills effective communication, decision making, problem solving in day-to-day business affairs

PSO8. Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.

PSO9. To imbibe knowledge and develop an understanding of learning and teaching.

PSO10. Learners will be able to do higher education and advance research in the field of commerce and finance.

PROGRAMME OUTCOMES

PO1. To Enable learners to get theoretical and practical exposure in the commerce sector which includes Accounts, Commerce, Marketing, Management, Economics, Environment etc.

PO2. To Develop communication skills and build confidence to face the challenges of the corporate world

- PO3. To Enhances the capability of decision making at personal and professional levels.
- PO4. To make the students industry ready and develop various management and accounting skills for better professional opportunities.
- PO5. To Develops entrepreneurial skills amongst learners.
- PO6. To strengthens their capacities in varied area of commerce and industry aiming towards holistic Development of learners.
- PO7. To develop a thorough understanding of the fundamentals in Commerce and Finance.
- PO8. To systematize experiences and strengthen the professional competencies of student teachers.
- PO9. To Have critical thinking skills, which will enable them to understand, appreciate and critically.
- PO10. Can evaluate real world developments in the field of commerce.

SUBJECT: PROFESSIONAL ENGLISH: I(Core Paper)

Credit: 3

COURSE OUTCOME

- CO1: Recognize their own ability to improve their own competence in using the language.
- CO2: Use language for speaking with confidence in an intelligible and acceptable manner.
- CO3: Understand the importance of reading for life.
- CO4: Read independently unfamiliar texts with comprehension.
- CO5: Understand the importance of writing in academic life.
- CO6: Write simple sentences without committing error of spelling or grammar.

SUBJECT: FINANCIAL ACCOUNTING (Core Paper)

Credit: 3

COURSE OUTCOME

- CO1: The students will be able to understand basic fundamentals of double entry system accounting.
- CO2: The students will be able to prepare final accounts.
- CO3: The students will be able to understand the depreciation accounting.
- CO4: The students will be able to prepare the accounting for single entry system.
- CO5: The students will be able to – understand the importance of tally Accounting.

SUBJECT: BUSINESS ORGANIZATION (Core Paper)

Credit: 3

COURSE OUTCOME

- CO1: The students will be able to gain knowledge about business and profession.
- CO2: The students will be able to understand the different forms of business organization.
- CO3: The students will be able to explore the theories of plant location and characteristics of layout.
- CO4: The students will be able to know the concepts of business combination and function of chamber of commerce, Trade Association.
- CO5: The students will be able to understand the basic concepts of MNCs

SUBJECT:INDIANECONOMY-1(Allied –I)

Credit: 3

COURSE OUTCOME

CO1: The students will be able to understand the various indicators of economic development.

CO2: The students will be able to understand the importance, causes and impact of population growth.

CO3: The students will be able to gain knowledge about the role of agriculture in economic development.

CO4: The students will be able to gain knowledge about the role of agriculture labour, problems and remedies.

CO5: The students will be able to understand the industrial development during plan period.

II-SEMESTER

SUBJECT: PROFESSIONAL ENGLISH:II (Core Paper)

Credit: 3

COURSE OUTCOME

CO1: Ability to improve their own communicative competence.

CO2: Ability to persuasive communicative skill.

CO3: Understand the importance of digital competence.

CO4: Develop creativity and imagination power

CO5: Understand the importance of workplace communication and academic writing.

SUBJECT: FINANCIAL ACCOUNTING-II (Core Paper)

Credit: 3

COURSE OUTCOME

CO1: The students will be able to understand the basic fundamentals of branch accounting.

CO2: The students will be able to understand the basic fundamentals of department accounting.

CO3: The students will be able to understand the hire purchase and installment system of accounting.

CO4: The students will be able to prepare the accounts of partnership.

CO5: The students will be able to understand the basic of tally account

SUBJECT: OFFICE MANAGEMENT (Core Paper)

Credit: 3

COURSE OUTCOME

CO1: The students will be able to gain knowledge about nature and scope of organization.

CO2: The students will be able to gain effective knowledge about administrative arrangements and physical conditions.

CO3: The students will be able to gain knowledge of office Equipments and office system.

CO4: The students will be able to know about office correspondence.

CO5: The students will be able to learn about office supervisor.

SUBJECT: INDIAN ECONOMY-II (Allied)

Credit: 5

COURSE OUTCOME

CO1: The students will be able to understand the formation of national income.

CO2: The students will be able to acquire knowledge about the planning in India.

CO3: The students will be able to clarify the economic reforms and LPG policy.'

CO4: The students will be able to understand the transport system and policy India.

CO5: The students will be able to understand the information technology in India.

III-SEMESTER

SUBJECT : CORPORATE ACCOUNTING-I (Core Paper)

Credit: 5

COURSE OUTCOME

CO1: The students will be able to understand the basic concepts relating to issue of shares and make accounting entries.

CO2: The students will be able to make accounting entries for and redemption of preference shares.

CO3: The students will be able to be acquainted with accounting treatment for acquisition of business.

CO4: The students will be able to understand the accounting procedures related to profits prior to incorporation.

CO5: The students will be able to prepare company final account & company balance sheet.

SUBJECT: LEGAL ASPECTS OF BUSINESS (Core Paper)

Credit: 4

COURSE OUTCOME

CO1: The students will be able to know the frame of Indian contract act 1872.

CO2: The students will be able to understand the other essential element of Indian contract 1872.

CO3: The students will be able to aware the provisions of special contracts and modes of discharge.

CO4: The students will be able to acquire knowledge of sale of goods act 1930.

CO5: The students will be able to consciousness on consumer protection act 1986.

SUBJECT: BUSINESS CORRESPONDENCE (Core Paper)

Credit: 3

COURSE OUTCOME

CO1: The students will be able to understand the basic concepts of business correspondence.

CO2: The students will be able to prepare the business letter style.

CO3: The students will be able to know the different types of business letters , offers, orders,

complaints

CO4: The students will be able to acquire the knowledge of preparing letters, of applications with CV, resume etc.

CO5: The students will be able to understand the types and characteristics of business report

SUBJECT: BUSINESS STATISTICS AND OPERATIONAL RESEARCH (Core Paper)

Credit: 3

COURSE OUTCOME

CO1: The students will be able to acquired skills analysis and interpretation of data

CO2: The students will be able to gained knowledge on measures of central tendency and their application in business

CO3: The students will be able to learned about Correlation and regression

CO4: The student will be able to get familiarized about index Numbers and time series

COS: The students will be able to solved challenging problems by using appropriate statistical tools

SUBJECT: BUSINESS ECONOMICS-1 (Allied)

Credit: 3

COURSE OUTCOME

CO1: The students will be able to understand the concept of business economics, objectives and scope.

CO2: The students will be able to gain knowledge of the demand forecasting and demand forecasting methods.

CO3: The students will be able to gain knowledge on utility concept.

CO4: The students will be able to acquire knowledge of demand forecasting and demand forecasting methods.

CO5: The students will be able to gain knowledge of production function and returns to scale.

SUBJECT: COMPUTER APPLICATION IN BUSINESS (SBS)

Credit: 2

COURSE OUTCOME

CO1: The students will be able to gain basic knowledge about computer concept and terminology.

CO2: The students will be able to acquired skills to produce word processing documents.

CO3: The students will be able to demonstrated basic skills involving MS excel sheet.

CO4: The students will be able to acquired skills on data base.

CO5: The students will be able to enhanced knowledge on business presentation by using presentation software.

SEMESTER: IV

SUBJECT: CORPORATE ACCOUNTING II (Core Paper)

Credit: 4

COURSE OUTCOME

- CO1: Impart the knowledge of valuing shares and goodwill of the company
- CO2: Understand the accounting procedures related to Alteration of share capital and Internal Reconstruction
- CO3: Be acquainted with accounting procedures for Mergers and acquisitions.
- CO4: Prepare consolidated financial statements of Holding company and its subsidiary companies.
- CO5: Know the accounting procedures related to preparation of bank accounts.

SUBJECT: BUSINESS MANAGEMENT (Core Paper)

Credit: 4

COURSE OUTCOME

- CO1: Knowledge pertaining to fundamentals of management.
- CO2: Knowledge pertaining to development planning.
- CO3: Understand organizing and staffing.
- CO4: Knowledge pertaining to motivation structures.
- CO5: Advanced Programming techniques using control and coordination.

SUBJECT: COMPANY LAW (Core Paper)

Credit: 3

COURSE OUTCOME

- CO1: To Learn about Nature, Scope and Kinds of Company
- CO2: To gain effective knowledge about Formation of a Company
- CO3: To effectively impart knowledge about Prospectus of company
- CO4: To Know about Members of Company
- CO5: To learn about Directors of Company and Winding up of Company.

SUBJECT: MODERN BANKING (Core Paper)

Credit: 3

COURSE OUTCOME

- CO1: The students will be able to acquire the knowledge of different types of banking.
- CO2: The students will be able to know the measures and methods of credit control in central bank.
- CO3: The students will be able to understand the concept of SBI.
- CO4: The students will be able to study the different types of development banking in India.
- CO5: The students will be able to acquire the new concepts of E-Banking.

SUBJECT: E-COMMERCE (SBS)

Credit: 2

COURSE OUTCOME

- CO1: To understand the knowledge of E-Commerce.
- CO2: Gaining Knowledge on E-Marketing.
- CO3: Know the E-Payment system.

CO4: Knowledge on Electronic Data Interchanges (EDI).

CO5: Conceive an idea of legal framework for E-Commerce.

SUBJECT : BUSINESS ECONOMICS-II (Allied)

Credit: 5

COURSE OUTCOME

CO1: To understand the cost and revenue analysis in business.

CO2: To gain knowledge of the pricing of perfect competition, monopoly and monopolistic competition.

CO3: To gain knowledge of theories of Distribution.

CO4: To acquire knowledge on the capital budgeting

CO5: To gain knowledge decision making under certainty and uncertainty.

SEMESTER: V

SUBJECT: COST ACCOUNTING - I (Core Paper)

Credit: 4

COURSE OUTCOME

CO1: The students will be able to understand the Nature and Scope of Cost Accounting, and Computation Of Cost Sheet and Tende

CO2: The students will be able to learn the preparation of Material Purchase and Control.

CO3: The students will be able to impart knowledge about Methods of pricing of Material Issues.

CO4: The students will be able to study about preparation of Labour Cost Control.

CO5: The students will be able to gain knowledge about Distribution of Overheads.

SUBJECT: PRACTICAL AUDITING (Core Paper)

Credit: 4

COURSE OUTCOME

CO1: The students will be able to acquire the basic concepts of auditing.

CO2: The students will be able to learn the meaning and importance of internal audit, internal check and control.

CO3: The students will be able to understand the verification of vouchers and vouching.

CO4: The students will be able to study the auditor's appointment, removal, qualification and disqualification.

CO5: The students will be able to identify the auditor's reports and its kinds.

SUBJECT: MANAGEMENT ACCOUNTING (Core Paper)

Credit: 5

COURSE OUTCOME

CO1: The students will be able to learn the preparation of Financial Statement Analysis.

CO2: The students will be able to gain effective knowledge about Ratio Analysis.

CO3: The students will be able to impart knowledge about Fund Flow and Cash Flow Analysis.

CO4: The students will be able to study about Marginal Costing techniques.

CO5: The students will be able to know about the preparation of Budget and Budgetary Control.

SUBJECT: INCOME TAX LAW AND PRACTICE- I (Core Paper) Credit: 4

COURSE OUTCOME

CO1: The students will be able to understand the basic level of Income tax Act.

CO2: The students will be able to know the tax calculation on house property income

CO3: The students will be able to achieve knowledge on tax calculation of salaried people.

CO4: The students will be able to obtain knowledge on income tax of business /professional income

CO5: The students will be able to understand the administrative set up of income tax department and their powers.

SUBJECT: ENTREPRENEURIAL DEVELOPMENT (Allied) Credit: 3

COURSE OUTCOME

CO1: The students will be able to understand the basic concepts and theories of entrepreneurship.

CO2: The students will be able to exemplify knowledge on course contents, curriculum and constraints of EDP.

CO3: The students will be able to conceive business ideas and convert them into business projects.

CO4: The students will be able to become familiar with institutions support various form of assistance and subsidies.

CO5: The students will be able to learn the MSMEs schemes provided to budding entrepreneurs

SUBJECT: PRINCIPLES OF MARKETING (SBS) Credit: 2

COURSE OUTCOME

CO1: The students will be able to understand the basic principles and practices of marketing.

CO2: The students will be able to be aware of the important of products, standard of branding, packing and quality management.

CO3: The students will be able to understand the pricing mechanism of marketing.

CO4: The students will be able to know the basic aspects of the channels of distribution and buyer's behaviors.

CO5: The students will be able to articulate sales Promotional techniques used in modern marketing.

SEMESTER VI

SUBJECT: COST ACCOUNTING – II (Core Paper) Credit: 4

COURSE OUTCOME

CO1: The students will be able to taught the Computation of Job, Batch, Contract Costing

CO2: The students will be able to learn the preparation of Process Costing.

CO3: The students will be able impart knowledge about calculation of Operating Costing

CO4: The students will be able to study about preparation of Standard Costing.

CO5: The students will be able to gain knowledge about Reconciliation of Cost and Financial Accounts.

SUBJECT: INCOME TAX LAW AND PRACTICE II (Core Paper) Credit: 4

COURSE OUTCOME

CO1: The students will be able to know the calculation of taxes for gain on capital asset.

CO2: The students will be able to know the tax on other source and its calculation.

CO3: The students will be able to know the adjustment of carry forward income/Expenditure.

CO4: The students will be able to expertise in preparation of total income of individual/ firm etc.

CO5: The students will be able to gain knowledge on filing of income tax returns.

SUBJECT: FINANCIAL MANAGEMEN T(Core Paper) Credit: 4

COURSE OUTCOME

CO1: The students will be able to understand the basic Principles and practices of Financial management.

CO2: The students will be able to determine the amount of Capital, Organization and Structure. Reduce cost of Capital and Operating Risks

CO3: The students will be able to have the knowledge and practice of arriving financial Decision makings.

CO4: The students will be able to acquire practical knowledge on Calculation of working capital.

CO5: The students will be able to gain knowledge on leverage and portfolio management.

SUBJECT: SERVICE MARKETING (ELECTIVE -I) Credit: 3

COURSE OUTCOME

CO1: To understand the concepts and evolution of service marketing.

CO2: Explore the 4 Ps of service marketing.

CO3: To Perceive the strategies in service marketing.

CO4: To explore the quality issues of service marketing.

CO5: To understand the different services organization.

SUBJECT: INVESTMENT MANAGEMENT (ELECTIVE - II) Credit: 3

COURSE OUTCOME

CO1: To understand the Fundamentals of Investment.

CO2: Knowledge pertaining to Security Investment.

CO3: Knowledge about Non Security Investment.

CO4: Scientific reasoning about Risk and Return.

CO5: Reflective thinking through Fundamental and Technical Analysis.

SUBJECT: HUMAN RESOURCES MANAGEMENT (SBS IV)

Credit: 2

COURSE OUTCOME

CO1: The students will be able to understand the basic of Human Resource Management.

CO2: The students will be able to get the ability to plan Human resource

CO3: The students will be able to attain knowledge about leadership qualities through Recruitment and Selection.

CO4: The students will be able to know Comprehension about Training and Development.

CO5: The students will be able to get awareness about Performance and Potential Appraisal.

M.Com (2020-2021)

PSO and CO

PROGRAM SPECIFIC OUTCOMES – (PSO)

PSO1: To impart the students with higher level knowledge and understanding of contemporary trends in commerce and business finance.

PSO2: To equip the students to evaluate environmental factors that influence business operation with the conceptual requirements and skills on preparation and interpretation of financial statements.

PSO3: To prepare the students to apply Statistical methods and proficient use of tools for modeling and analysis of business data.

PSO4: To facilitate the students to apply capital budgeting techniques for investment decisions.

PSO5: To prepare students to appraise the structure and operations of banking system.

PSO6: To prepare the students for an in depth analysis of investment, portfolio management, investment banking and liquidation of investments.

PSO7: To develop competency in the students about the laws and regulations, and roles of commercial, government and central banks in controlling money market and inflation.

PSO8: To facilitate the students to analyze and frame micro financing schemes for rural banking.

PSO9: To impart concept of risk mitigation in financial sectors and their role in investment decisions of individuals and business enterprises.

PSO10: To provide the guidance to students to plan and undertake independent research in a chosen discipline.

Course Outcome

SEMESTER I

COURSE: ADVANCED FINANCIAL MANAGEMENT

CREDIT:4

CO1: Understand the concept of Financial Management.

CO2: Expand the awareness of long term sources of funds

CO3: Understanding Capital Structure and Leverage.

CO4: Understand the Knowledge about Capital Investment Decision among the students

CO5: Identify the subject of Working capital management

COURSE : ACCOUNTING FOR MANAGERIAL DECISIONS

CREDIT:4

CO1: Understand the Accounting for Decision Making

CO2: Explain the Ratio Analysis and Interpretation

CO3: Prepare Financial Statements

CO4: Understand the Awareness of Cost Management

CO5: Discuss financial decisions and Capital Structure

COURSE: MARKETING MANAGEMENT

CREDIT:4

CO1: Understanding of Core Marketing and Marketing Segments and Targets

CO2: Explain the knowledge of Marketing Mix and Brand Equity

CO3: Define the Marketing Channels and Value Networks and Market Logistics

CO4: Awareness of Marketing Promotion and Role of Marketing Communication in Advertisement

CO5: Understand the Recent Trends in Modern Marketing

COURSE: ADVANCED BUSINESS STATISTICS

CREDIT:4

CO1: Compute Partial Correlation.

CO2: Able to apply Statistical technique.

CO3: Understand the Sampling methods and sampling errors

CO4: Explain the characteristics and application Chi square distribution.

CO5: Understand the analysis of F-Test and ANOVA

COURSE: COMPUTER APPLICATIONS IN BUSINESS (ELECTIVE PAPER –I)

CREDIT:3

CO1: Able to understand the basic concepts of Computers
and Computer Hardware

CO2: Understanding of Information Technology

CO3: Able to know about Power Point Presentation using various Transitions

CO4: Present the business documents using excel sheet

SEMESTER II

COURSE: CORPORATE LAWS

CREDIT:4

CO1: Understand the various Acts that impact Indian Corporations.

CO2: Identify the Provisions of Competition Act, 2000 related to Companies.

CO3: Explain the SEBI related procedures.

CO5: Understand the concepts of FEMA Act.

CO6: Explain the provisions related to Companies in the Insolvency and Bankruptcy code.

COURSE: HUMAN RESOURCE MANAGEMENT

CREDIT:4

CO1: Define Human Resource Management.

CO2: Develop the knowledge of Recruitment and selection process

CO3: Discuss about different compensation policies

CO4: Facilitate the knowledge about performance appraisal and its different methods

CO5: Explain about placement.

CO6: Enable to understand rewards and Incentives.

CO7: Explain methods of Training.

COURSE: ADVANCED ACCOUNTING

CREDIT:4

CO1: Understand the basic concept of Banking Company Accounting.

CO2: Understand the IRDA regulations regarding the preparation of Financial Statements

CO3: Analyze the Inflation accounting.

CO4: Able to prepare Holding company Accounts.

CO5: Define Human Resource Accounts and importance of Human Resource Accounts.

COURSE: QUANTITATIVE TECHNIQUES FOR BUSINESS

CREDIT:4

CO1: Understand the Linear programming and Net Work Analysis.CO2:

Able to understand CPM and PERT and Simplex method.

CO3: Understand the inventory models and EOQ models.

CO4: Define the Formulation and Solution of Assignment models.CO5:

Explain Queuing theory, its objectives and limitations.

COURSE: HUMAN RIGHTS

CREDIT:2

CO1: Understand the Concepts of human rights and historical development.

CO2: Explain universal declaration of human rights and international covenant on civil and political rights.

CO3: Comparison of American human rights system and African human rights system.

CO4: Understand the contemporary issues on human rights and directive principles of state policy and fundamental duties and national human rights commission.

COURSE: E- COMMERCE (ELECTIVE PAPER-II)

CREDIT:3

CO1: Understand the basic concept and technologies used in the field of E-commerce

CO2: Explain the Current challenges and Issues in E-Commerce.

CO3: Describe the Concept of Electronic data Interchange.

CO4: Enable to understand the data and message security.

SEMESTER-III

COURSE: GOODS AND SERVICE TAX (GST)

CREDIT: 4

CO1: Distinguish the earlier Indirect tax system and present indirect tax system.

CO2: Explain the structure and analyze the benefits of GST.

CO3: Discuss about the basic concepts and terms under CGST and IGST Act.

CO4: Describe the provisions of levy and collection of GST.

CO5: Understand the concept of time, place and value of supply.

CO6: Analyze the importance and benefits of Input tax credit.

CO7: Develop the knowledge of registration, payment of tax, interest, TDS, TCS, refund and returns.

COURSE: ORGANIZATIONAL BEHAVIOR

CREDIT: 4

CO1: Understand the Fundamental concepts of Organizational behavior.

CO2: Identify the Early theory and Motivational theories.

CO3: Compare and contrast the Group dynamics and Group behavior.

CO4: Explain the concepts of Leadership, Trait and Contingency theories.

CO5: Understand the concept of Transactional Analysis.

CO6: Analyze the organizational structure .

CO7: Explain the organizational climate.

COURSE: ADVANCED COST ACCOUNTING

CREDIT: 3

CO1: Understand the basic concept of Cost Accounting.

CO2: Identify, classify the expenses and prepare the cost sheet.

CO3: Analyze the Standard Costing and Variance Analysis.

CO4: Understand the methods of solving various issues, complexities and explaining to prepare the Process Accounts and ABC,JIT.

CO5: Understand the concept of contract Accounting and solve the issues, problems and prepare the Contract Accounting.

CO6: Define and compute the variances of difference elements of costing.

CO7: Compare and contrast the Methods of Cost Control and Cost Reductions.

CO8: Identify the wastage, scrape, spoilage and defectiveness and compute the losses.

COURSE: RESEARCH METHODOLOGY

CREDIT: 4

CO1: Define the characteristics, nature and scope of Research.

CO2: Understand the various types of research formulation.

CO3: Able to explain Sampling methods and Sampling errors.

CO4: Explain the Sources of data: Primary and Secondary data.

CO5: Describe Factor analysis.

CO6: Identifying, editing, coding and tabulation.

CO7: Compare and contrast types of the Research reports.

COURSE: SERVICE MARKETING (ELECTIVE PAPER-III)

CREDIT: 3

CO1: Understand the elements of Marketing Mix in Service Marketing

CO2: Explain the Marketing Strategies.

CO3: Identify the pricing policies.

CO4: Classifying the types of Marketing and Marketing of Insurance.

CO5: Able to understand the Relationship Marketing.

SEMESTER IV

COURSE: DIRECT TAXES

CREDIT: 4

CO1: Define and determine the residential status of various persons and identify the scope total of income for them.

CO2: Apply the proper provisions of direct tax laws and compute the taxable income of various heads.

CO3: Evaluate and apply the various exemptions and total deductions available as per income tax Act.

CO4: Compare and contrast the various methods of depreciation and compute Depreciation as per the provision of Income tax Act.

CO5: Compute the taxable income and tax liabilities of various Person and Assesses.CO6: Understand the concept of setoff and carry forward of losses.

CO7: Understand the powers and duties of Income tax authorities.

CO8: Define the procedure to file the income tax return and consequence of failure to file the return of income tax.

COURSE: INVESTMENT&PORTFOLIO MANAGEMENT CREDIT: 4

CO1: Understand the Financial Assets and Financial Markets.

CO2: Explain the scope of Security analysis.

CO3: Understand the valuation of the securities

CO4: Define the Industry analysis and company analysis.CO5: Classifies the Efficient market Hypothesis.

CO6: Classifies the debentures and bonds

COURSE: PROJECT DEVELOPMENT CREDIT: 5

CO1: Understand the concept of Research and Methods of Research.

CO2: Design the work plan.

CO3: Identify the real issues in business related areas and chose the topic for project.

CO4: State the project topic, importance, objectives, and hypothesis.

CO5: Describe the research methodology and sample frame.

CO6: Analyze the project cost.

CO7: Able to selection of suitable Project.

COURSE: INTRODUCTION TO INFORMATION TECHNOLOGY (ELECTIVE – IV) CREDIT: 3

CO1: Analyze the Computer Based Accounting Versus Manual System.

CO2: Analyze Networks.

CO3: Understanding of B2B and B2C.

CO4: Explain the security issues in E-Commerce.

CO5: Able to extend the knowledge of growth of Internet.

PSO'S AND CO'S

2022-2023

Programme Specific Outcomes:

PSO1. Learners venture into Managerial positions, Accounting areas, Banking Sectors, Auditing, Company Secretary ship, Teaching Profession, Stock Agents, Government Employment etc.

PSO2. Enables learners to prove themselves in different Professional examinations like CA, CS, CAT, GRE, CMA, MPSC, UPSC etc.

PSO3. Enables learners to demonstrate Progressive learning of various tax issues and tax forms related to individuals and businessmen and setting up their own business start-up.

PSO4. The vast syllabi cover various fields of commerce and accountancy which helps students grasp practical and theoretical knowledge.

PSO5. Learners will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.

PSO6. Learners will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.

PSO7. Learner's will acquire the skills like effective communication, decision making, problem solving in day-to-day business affairs

PSO8. Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.

PSO9. To imbibe knowledge and develop an understanding of learning and teaching.

PSO10. Learners will be able to do higher education and advance research in the field of commerce and finance.

Programme Outcomes:

PO1. To Enables learners to get theoretical and practical exposure in the commerce sector which includes Accounts, Commerce, Marketing, Management, Economics, Environment etc.

PO 2. To Develops communication skills and build confidence to face the challenges of the

corporate world.

PO 3. To Enhances the capability of decision making at personal and professional levels.

PO 4. To make the students industry ready and develop various managerial and accounting skills for better professional opportunities.

PO 5. To Develops entrepreneurial skills amongst learners.

PO 6. To strengthens their capacities in varied areas of commerce and industry aiming towards holistic development of learners.

PO 7. To develop a thorough understanding of the fundamentals in Commerce and Finance.

PO 8. To systematize experiences and strengthen the professional competencies of student teachers.

PO 9. To Have critical thinking skills, which will enable them to understand, appreciate and critically.

PO 10. Can evaluate real world developments in the field of commerce.

COURSE OUTCOME

SEMESTER I

COURSE: FINANCIAL ACCOUNTING I

CREDIT: 3

CO1.The student will be able to understand the basic fundamental of Double entry system Accounting.

CO2. The student will be able to prepare the Final Accounts

CO3. The student will be able to understand the depreciation accounting

CO4. The student will be able to prepare the accounts in single entry system

CO5.The student will be able to understand the importance of Tally Accounting

COURSE: BUSINESS ORGANISATION

CREDIT: 3

CO1 The student will be able to gain Knowledge about business and profession.

CO2. The student will be able to understand the different forms of business Organization

CO3. The student will be able to explore the theories of plant location and characteristics of lay out.

CO4. The student will be able understand the basic concepts of MNC's

COURSE: INDIAN ECONOMY I(Allied)

CREDIT :3

CO1. The salient objective of this paper is to introduce the students to understand the main concepts of the Indian Economy.

CO2. The concepts which help to the students to assess gain knowledge on various Economic Policies of

the Government and also students should know that India is a fifth students largest economy.

CO3. The students become aware of the various challenges of the Indian economy.

CO4. Students are able to analyze current economic scenario in India.

CO5. To import knowledge about the functioning of industries.

II SEMESTER

COURSE:FINANCIALACCOUNTINGII

CREDIT:3

CO1. The student will be able to understand the basic fundamentals of branch accounting

CO2. The student will be able to Understand the basic fundamentals of departmental accounting

CO3. The student will be able to Understand the hire purchase and installment system of accounting

CO4. The student will be able to Prepare the accounts part

CO5. The student will be able to Understand the basics of tally accounting.

COURSE:OFFICEMANAGEMENT

CREDIT:3

CO1. The student will be able to gain knowledge about nature and scope of organization.

CO2.The student will be able to gain effective knowledge about administrative arrangements and physical conditions

CO3. The student will be able to gain a knowledge of office equipments and office system

CO4. The student will be able to know about office correspondence

CO5. The student will be able to know the role of successful supervisor.

COURSE:INDIAN ECONOMY II(Allied)

CREDIT :5

CO1. To acquire sufficient knowledge about India's Economic Development and fundamental concepts about National Income in India.

CO2. The knowledge acquired through this paper will help the students to know the current changes towards economic development.

CO3. To equip the students to enhance their knowledge about the economic progress and problems of our country.

CO4. To impart the knowhow of planning and its methodologies.

CO5. To understand the importance of logistics and movement of people through various transport system.

CO6. To bring awareness on Information Technology and its impact on economic development.

SEMESTER III

COURSE:CORPORATE ACCOUNTING I

CREDIT :5

- CO1.Understand the basic concepts relating to issue of shares accounting entries
- CO2.Make accounting entries for and redemption of preference shares.
- CO3.Be acquainted with accounting treatment for acquisition of business
- CO4.Understand the accounting procedures related to Profits Prior to Incorporation.
- CO5.Prepare Company Final Accounts &Company Balance Sheet

COURSE: LEGAL ASPECTS OF BUSINESS

CREDIT :4

- CO1.Know the framework of Indian Contract Act 1872.
- CO2.Understand the other essential elements of Indian Contract 1872.
- CO3.Aware the provisions of Special Contracts and Modes of Discharge
- CO4.Acquire Knowledge of Sale of Goods Act1930.
- CO5.Consciousness on Consumer Protection Act 1986 .

COURSE: COMPUTER APPLICATIONS IN BUSINESS

CREDIT :2

- CO1.Gainedbasic knowledge about computer concept and terminology.
- CO2.Acquired skills to produce word processing document.
- CO3.Demonstrated basic skills involving MS excel sheet.
- CO4.Acquired skills on data base
- CO5.Enhanced knowledge on business presentation by using presentation software

COURSE: BUSINESS ECONOMICS-I(ALLIED-III)

CREDIT: 4

- CO1: Define Demand analysis.
- CO2: Explain the social responsibility of business.
- CO3: Analysis the Utility.
- CO4: Classify demand forecasting.
- CO5: Explain the functions of production.
- CO6: Compute Break-even analysis.
- CO7: Define Demand curve

SEMESTER IV

COURSE: CORPORATE ACCOUNTING II

CREDIT :4

- CO1.Impart the knowledge of valuing shares and goodwill of the company.
- CO2.Understand the accounting procedures related to Alteration of share capital and Internal Reconstruction.
- CO3.Be acquainted with accounting procedures for Mergers and acquisitions.

CO4.Prepare consolidated financial statements of Holding company and its subsidiary companies.

CO5.Know the accounting procedures related to preparation of bank accounts

COURSE: BUSINESS MANAGEMENT

CREDIT :4

CO1.Knowledge pertaining to Fundamentals of management.

CO2.Knowledge pertaining to develop planning.

CO3.Understand organizing and staffing.

CO4.Knowledge pertaining to motivation structures.

CO5.Advanced Programming techniques using control and coordination.

COURSE: BUSINESS ECONOMICS-II

CREDIT :4

CO1: Define cost and revenue.

CO2: Acquire knowledge of market structure and classifies the market

CO3: Discuss distribution theories and profit theories.

CO4: Comparison of perfect and imperfect competition.

CO5: Computation of National Income.

CO6: Explain industrial policy .

SUBJECT: COST ACCOUNTING - I (Core Paper)

Credit: 4

COURSE OUTCOME

CO1: The students will be able to understand the Nature and Scope of Cost Accounting, and Computation Of Cost Sheet and Tende

CO2: The students will be able to learn the preparation of Material Purchase and Control.

CO3: The students will be able to impart knowledge about Methods of pricing of Material Issues.

CO4: The students will be able to study about preparation of Labour Cost Control.

CO5: The students will be able to gain knowledge about Distribution of Overheads.

SUBJECT: PRACTICAL AUDITING (Core Paper)

Credit: 4

COURSE OUTCOME

CO1: The students will be able to acquire the basic concepts of auditing.

CO2: The students will be able to learn the meaning and importance of internal audit, internal check and control.

CO3: The students will be able to understand the verification of vouchers and vouching.

CO4: The students will be able to study the auditor's appointment, removal, qualification and disqualification.

CO5: The students will be able to identify the auditor's reports and its kinds.

SUBJECT: MANAGEMENT ACCOUNTING (Core Paper)

Credit: 5

COURSE OUTCOME

CO1: The students will be able to learn the preparation of Financial Statement Analysis.

CO2: The students will be able to gain effective knowledge about Ratio Analysis.

CO3: The students will be able to impart knowledge about Fund Flow and Cash Flow Analysis.

CO4: The students will be able to study about Marginal Costing techniques.

CO5: The students will be able to know about the preparation of Budget and Budgetary Control.

SUBJECT: INCOME TAX LAW AND PRACTICE- I (Core Paper) Credit: 4

COURSE OUTCOME

CO1: The students will be able to understand the basic level of Income tax Act.

CO2: The students will be able to know the tax calculation on house property income

CO3: The students will be able to achieve knowledge on tax calculation of salaried people.

CO4: The students will be able to obtain knowledge on income tax of business /professional income

CO5: The students will be able to understand the administrative set up of income tax department and their powers.

SUBJECT: ENTREPRENEURIAL DEVELOPMENT (Allied) Credit: 3

COURSE OUTCOME

CO1: The students will be able to understand the basic concepts and theories of entrepreneurship.

CO2: The students will be able to exemplify knowledge on course contents, curriculum and constraints of EDP.

CO3: The students will be able to conceive business ideas and convert them into business projects.

CO4: The students will be able to become familiar with institutions support various form of assistance and subsidies.

CO5: The students will be able to learn the MSMEs schemes provided to budding entrepreneurs

SUBJECT: PRINCIPLES OF MARKETING (SBS) Credit: 2

COURSE OUTCOME

CO1: The students will be able to understand the basic principles and practices of marketing.

CO2: The students will be able to be aware of the important of products, standard of branding, packing and quality management.

CO3: The students will be able to understand the pricing mechanism of marketing.

CO4: The students will be able to know the basic aspects of the channels of distribution and buyer's behaviors.

CO5: The students will be able to articulate sales Promotional techniques used in modern marketing.

SEMESTER VI

SUBJECT: COST ACCOUNTING – II (Core Paper) Credit: 4

COURSE OUTCOME

CO1: The students will be able to taught the Computation of Job, Batch, Contract Costing

CO2: The students will be able to learn the preparation of Process Costing.

CO3: The students will be able impart knowledge about calculation of Operating Costing

CO4: The students will be able to study about preparation of Standard Costing.

CO5: The students will be able to gain knowledge about Reconciliation of Cost and Financial Accounts.

SUBJECT: INCOME TAX LAW AND PRACTICE II (Core Paper) Credit: 4

COURSE OUTCOME

CO1: The students will be able to know the calculation of taxes for gain on capital asset.

CO2: The students will be able to know the tax on other source and its calculation.

CO3: The students will be able to know the adjustment of carry forward income/Expenditure.

CO4: The students will be able to expertise in preparation of total income of individual/ firm etc.

CO5: The students will be able to gain knowledge on filing of income tax returns.

SUBJECT: FINANCIAL MANAGEMEN T(Core Paper) Credit: 4

COURSE OUTCOME

CO1: The students will be able to understand the basic Principles and practices of Financial management.

CO2: The students will be able to determine the amount of Capital, Organization and Structure. Reduce cost of Capital and Operating Risks

CO3: The students will be able to have the knowledge and practice of arriving financial Decision makings.

CO4: The students will be able to acquire practical knowledge on Calculation of working capital.

CO5: The students will be able to gain knowledge on leverage and portfolio management.

SUBJECT: SERVICE MARKETING (ELECTIVE -I) Credit: 3

COURSE OUTCOME

CO1: To understand the concepts and evolution of service marketing.

CO2: Explore the 4 Ps of service marketing.

CO3: To Perceive the strategies in service marketing.

CO4: To explore the quality issues of service marketing.

CO5: To understand the different services organization.

SUBJECT: INVESTMENT MANAGEMENT (ELECTIVE - II) Credit: 3

COURSE OUTCOME

CO1: To understand the Fundamentals of Investment.

CO2: Knowledge pertaining to Security Investment.

CO3: Knowledge about Non Security Investment.

CO4: Scientific reasoning about Risk and Return.

CO5: Reflective thinking through Fundamental and Technical Analysis.

SUBJECT: HUMAN RESOURCES MANAGEMENT (SBS IV)

Credit: 2

COURSE OUTCOME

CO1: The students will be able to understand the basic of Human Resource Management.

CO2: The students will be able to get the ability to plan Human resource

CO3: The students will be able to attain knowledge about leadership qualities through Recruitment and Selection.

CO4: The students will be able to know Comprehension about Training and Development.

CO5: The students will be able to get awareness about Performance and Potential Appraisal.

COURSE OUTCOME

MCOM

SEMESTER I

COURSE: ADVANCED FINANCIAL MANAGEMENT

CREDIT:4

CO1. Able to understand the functions of finance Management.

CO2. Able to know about the long-term sources off understand environment of working capital.

CO3. Able to gain information about capital structure and leverage.

CO4. Able to gain knowledge about capital investment decision.

CO5. Able to be acquainted with on the subject of working capital Management.

COURSE :ACCOUNTING FOR MANAGERIAL DECISION

CREDIT:4

CO1. Able to understand the concept of Accounting for Decision making .

CO2. Able to understand the Ratio Analysis Leverage Analysis-Budgeting and budgetary control.

CO3. Able to understand the analysis of Fund flow and cash flow statements.

CO4. Aware of the Marginal Costing, Applications and its technique.

CO5. Able to know financial decisions Making.

COURSE:MARKETINGMANAGEMENT

CREDIT:4

CO1. Able to know the core market and their functions.

CO2. Able to know the various kinds of Pricing and various stages in product lifecycle, new product development.

CO3. Gain knowledge about the marketing channel and distribution.

CO4. Learn about the kinds of advertisement and qualities of good salesman.

CO5. Learn about the recent trend in modern marketing and digital marketing.

COURSE :ADVANCED BUSINESS STATISTICS

CREDIT:4

CO1. Able to know Partial and Multiple Correlations.

CO2. Able to know Probability and Binomial Distribution.

CO3. Know the Issues Surrounding Sampling, Hypothesis, Z Test and T Test.

CO4. Able to have the Awareness About Application of Chi-Square Distribution.

CO5. Able to know about Analysis of Variance and F Test.

COURSE:COMPUTER APPLICATION IN BUSINESS

CREDIT:3

CO1. The student will be able to understand the various components of a computer system: Storage Devices, Input Devices& Output devices

CO2. The student will be able to develop an idea about World Wide Web and Internet browsing

CO3.The student will be able to know about the Preparation and presentation of business documents using Word Document

CO4.The student will be able to will gain knowledge of about Preparation and presentation of the business documents using Excel Sheet,

CO5. The student will be able to acquire the knowledge about how to Prepare PPT- Power Point presentation using various Transitions, Animations and other layouts.

COURSE:PRINCIPLES OF MARKETING

CREDIT-3

CO1. Able to understand the evolution of Marketing across ages through varying views on Marketing concept

CO2. Able to know the Bases of Market Segmentation and factors determining consumer behavior

CO3. Able to know the Significance of Elements of Marketing Mix and Factors affecting price decision

CO4. Able to know about kinds of Pricing and types of Channels of Distribution

CO5. Able to know the recent trends in Marketing.

SEMESTER II

COURSE:CORPORATE LAWS

CREDIT:4

CO1. Define Corporate Personality, Corporate Governance, E-Governance and describe the Corporate Governance Code in Companies Act.

CO2. Discuss the prohibition of certain Agreements, Abuse of Dominant Position and Regulation of Combinations under The Competition Act.

CO3. Enumerate the Powers and Functions of SEBI.

CO4. Describe the provisions related to listing of Securities, Public Offerings and discuss the prohibition of Insider Trading in various regulations of SEBI

CO5. Discuss the provisions related to Regulation and Management of Foreign Exchange, Related Offences, Penalties and Appeals Procedure under FEMA, 1999.

CO6. Elucidate the Corporate Insolvency Resolution Process and Liquidation Process under Insolvency and Bankruptcy Code, 2016.

COURSE: HUMAN RESOURCE MANAGEMENT-

CREDIT:4

CO1. Able to understand the concepts of Human Resource Management.

CO2. Able to understand Recruitment and Selection Procedure.

CO3. Able to know the various ways of solving the employee grievances procedure.

CO4. Able to know the evaluation of the methods of Performance Appraisal.

CO5. Able to evaluate the Different Techniques of Training.

COURSE: ADVANCED CORPORATE ACCOUNTING

CREDIT:4

CO1. Able to make them aware about the Accounts of Banking Companies

CO2. Gain knowledge on preparation of accounts of insurance companies.

CO3. Able to know develop knowledge of holding company concept & preparation of consolidated balance sheet.

CO4. Able to know about Inflation accounting and CPP method.

CO5. Able to know about Human Resource Accounting in India.

COURSE: E –COMMERCE-CREDIT

CREDIT :3

CO1. Able to understand the Applications of E Commerce in business.

CO2. Able to understand the Network Infrastructure of E Commerce.

CO3. Able to understand the Internet Protocols in E Commerce.

CO4. Able to understand the Network Security in E Commerce.

CO5. Able to understand the Types of Digital Documents in E Commerce.

COURSE: HUMAN RESOURCE MANAGEMENT

CREDIT:4

CO1. Able to understand the concepts of Human Resource Management.

CO2. Able to understand Recruitment and Selection Procedure.

CO3. Able to know the various ways of solving the employee grievances procedure.

CO4. Able to know the evaluation the methods of Performance Appraisal.

CO5. Able to evaluate the Different Techniques of Training.

SEMESTER-III

COURSE: GOODS AND SERVICE TAX (GST)

CREDIT: 4

CO1: Distinguish the earlier Indirect tax system and present indirect tax system.

CO2: Explain the structure and analyze the benefits of GST.

CO3: Discuss about the basic concepts and terms under CGST and IGST Act.

CO4: Describe the provisions of levy and collection of GST.

CO5: Understand the concept of time, place and value of supply.

CO6: Analyze the importance and benefits of Input tax credit.

CO7: Develop the knowledge of registration, payment of tax, interest, TDS, TCS, refund and returns.

COURSE: ORGANIZATIONAL BEHAVIOR

CREDIT: 4

CO1: Understand the Fundamental concepts of Organizational behavior.

CO2: Identify the Early theory and Motivational theories.

CO3: Compare and contrast the Group dynamics and Group behavior.

CO4: Explain the concepts of Leadership, Trait and Contingency theories.

CO5: Understand the concept of Transactional Analysis.

CO6: Analyze the organizational structure .

CO7: Explain the organizational climate.

COURSE: ADVANCED COST ACCOUNTING

CREDIT: 3

CO1: Understand the basic concept of Cost Accounting.

CO2: Identify, classify the expenses and prepare the cost sheet.

CO3: Analyze the Standard Costing and Variance Analysis.

CO4: Understand the methods of solving various issues, complexities and explaining to prepare the Process Accounts and ABC,JIT.

CO5: Understand the concept of contract Accounting and solve the issues, problems and prepare the Contract Accounting.

CO6: Define and compute the variances of difference elements of costing.

CO7: Compare and contrast the Methods of Cost Control and Cost Reductions.

CO8: Identify the wastage, scrape, spoilage and defectiveness and compute the losses.

COURSE: RESEARCH METHODOLOGY

CREDIT: 4

CO1: Define the characteristics, nature and scope of Research.

CO2: Understand the various types of research formulation.

CO3: Able to explain Sampling methods and Sampling errors.

CO4: Explain the Sources of data: Primary and Secondary data.

CO5: Describe Factor analysis.

CO6: Identifying, editing, coding and tabulation.

CO7: Compare and contrast types of the Research reports.

COURSE: SERVICE MARKETING (ELECTIVE PAPER-III)

CREDIT: 3

CO1: Understand the elements of Marketing Mix in Service Marketing

CO2: Explain the Marketing Strategies.

CO3: Identify the pricing policies.

CO4: Classifying the types of Marketing and Marketing of Insurance.

CO5: Able to understand the Relationship Marketing.

SEMESTER IV

COURSE: DIRECT TAXES

CREDIT: 4

CO1: Define and determine the residential status of various persons and identify the scope total of income for them.

CO2: Apply the proper provisions of direct tax laws and compute the taxable income of various heads.

CO3: Evaluate and apply the various exemptions and total deductions available as per income tax Act.

CO4: Compare and contrast the various methods of depreciation and compute Depreciation as per the provision of Income tax Act.

CO5: Compute the taxable income and tax liabilities of various Person and Assesses.CO6:

Understand the concept of setoff and carry forward of losses.

CO7: Understand the powers and duties of Income tax authorities.

CO8: Define the procedure to file the income tax return and consequence of failure to file the return of income tax.

COURSE: INVESTMENT&PORTFOLIO MANAGEMENT CREDIT: 4

CO1: Understand the Financial Assets and Financial Markets.

CO2: Explain the scope of Security analysis.

CO3: Understand the valuation of the securities

CO4: Define the Industry analysis and company analysis.CO5:

Classifies the Efficient market Hypothesis.

CO6: Classifies the debentures and bonds

COURSE: PROJECT DEVELOPMENT CREDIT: 5

CO1: Understand the concept of Research and Methods of Research.

CO2: Design the work plan.

CO3: Identify the real issues in business related areas and chose the topic for project.

CO4: State the project topic, importance, objectives, and hypothesis.

CO5: Describe the research methodology and sample frame.

CO6: Analyze the project cost.

CO7: Able to selection of suitable Project.

COURSE: INTRODUCTION TO INFORMATION TECHNOLOGY (ELECTIVE – IV) CREDIT: 3

CO1: Analyze the Computer Based Accounting Versus Manual System.

CO2: Analyze Networks.

CO3: Understanding of B2B and B2C.

CO4: Explain the security issues in E-Commerce.

CO5: Able to extend the knowledge of growth of Internet.

PSOS AND COS

2023-2024

I-SEMESER

PROGRAMME SPECIFIC OUTCOME(POS)

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; analyze 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 learn 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 conclusion sand 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, synthesizing and articulating; Ability to recognize cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyze, 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 respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of 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 analyze, 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

PROGRAM SPECIFIC OUTCOMES – (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.

COURSE OUTCOME

SEMESTER I

COURSE: FINANCIAL ACCOUNTING-I

CREDIT:4

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.

COURSE: CORE – II: PRINCIPLES OF MANAGEMENT

CREDIT:4

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.

COURSE: ELECTIVE - I: BUSINESS COMMUNICATION

CREDIT:3

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

COURSE: SEC 1 - BUSINESS ORGANIZATION CREDIT:2

CO1 Differentiate business types, evaluate business organization's importance, analyze ethical considerations in business.

CO2 Compare forms of business organizations, assess public and private sector advantages and disadvantages.

CO3 Analyze industry location factors, evaluate advantages of large-scale operations, assess industrial estates and district industries centers.

CO4 Explain stock exchange functions and regulation, analyze business combinations ,causes, types, and effects.

CO5 Discuss Trade Associations and chambers of commerce functions and objectives, evaluate their significance in promoting trade and commerce in India.

**COURSE :FOUNDATION COURSE – FUNDAMENTALS OF COMMERCE
CREDIT:2**

CO1 To make the students familiar with the concepts of Commerce and Industry.

CO2 To encourage and motivate the students for the Accounting Education. CO3 To Analyze the Various classification of Markets and Marketing.

CO4 To make the students aware towards the various commercial Laws. CO5 To aware the types of Taxation and slab rates.

SECOND YEAR – SEMESTER - III

COURSE :CORE – V: CORPORATE ACCOUNTING I CREDIT:4

CO1. Prepare and account for various entries to be passed in case of issue of shares

CO2. To understand the Underwriting of shares and Redemption of preference shares.

CO3 .To have thorough knowledge about issue and redemption of Debentures.

CO4 .Construct Financial Statements applying relevant accounting treatments

CO5 .Compute the value of goodwill and shares under different methods and assess its applicability.

COURSE :CORE – VI: COMPANY LAW CREDIT:4

CO1 Understand the classification of companies under the act.

CO2 Examine the contents of the Memorandum of Association & Articles of Association.

CO3 Know the qualification and disqualification of Auditors.

CO4 Understand the workings of National Company Law Appellate Tribunal (NCLAT)

CO5 Analyze the modes of winding up.

COURSE :ELECTIVE III: BUSINESS MATHEMATICS & STATISTICS

CREDIT:4

CO1 To Learn the basics of Set Theory

CO2 Familiarize with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.

CO3 Determine the various measures of central tendency

CO4 Calculate the correlation and regression co-efficient.

CO5 Assess problems on time series analysis.

COURSE :CORE – VII: CORPORATE ACCOUNTING - II CREDIT:4

CO1 Understand the accounting treatment of amalgamation, Internal and external reconstruction.

CO2 Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format.

CO3 Synthesize and prepare final accounts of Insurance companies in the prescribed format.

CO4 Give the consolidated accounts of holding companies.

CO5 Preparation of liquidator's final statement of account.

COURSE :CORE PAPER - VIII – PRINCIPLES OF MARKETING

CREDIT:4

CO1 Develop an understanding on the role and importance of marketing

CO2 Apply the 4 P's of marketing in their venture.

CO3 Identify the factors determining pricing.

CO4 Use the different channels of distribution of industrial goods.

CO5 Understand the concept of E-marketing and E-Tailing.

COURSE:SEC–SERVICESMARKETING CREDIT:2

CO1. Understand the Concept of Services and intangible products

CO2. Discuss the relevance of the services Industry to Industry

CO3. Examine the characteristics of the services industry and the modus operandi

CO4. Analyze the role and relevance of Quality in Services

CO5. Critically Visualize future changes in the Services Industry

COURSE :SEC – 5 – EVERYDAY BANKING CREDIT:2

CO1 Exhibit the skill to perform basic banking operations and distinguish between basic documents.

CO2 To understand filling up of applications and transfer of funds.

CO3 Execute Online Banking.

CO4 To perform Mobile banking and related transactions.

CO5 To Understand mobile payment system by using various modes.

COURSE :ELECTIVE IV - FINANCIAL SERVICES CREDIT:2

CO1. Summaries the role and function of the financial system

CO2. Gain practical knowledge on key areas relating to management of financial products and services

CO3. Familiarize students about Venture Capital, Leasing.

CO4 .Infer the importance of the Credit Rating system.

CO5. Understand various types of Mutual funds schemes and the roles of NSDL and CSDL.

COURSE :SKILL ENHANCEMENT COURSE - SEC

PROFESSIONAL SKILL FOR CORPORATE WORLD CREDIT:2

CO1. Learn about the Personal communication skills and Interpersonal skills

CO2. Knowledge about body language and personal grooming.

CO3. Gain knowledge about self image, self confidence, self respect self care

CO4. Understand and exhibition of Business Etiquettes.

CO5. Gain knowledge about business correspondence.

COURSE :SEMESTER - IV SEC – 7 – Practices in Commerce CREDIT:2

CO1. Remember and recall the various concepts of Indian Accounting Standards and its compliances.

CO2. Demonstrate a practical model of advertisement for new products

CO3. Analyze the previous Agenda and minutes of meetings and explore in preparation of agendas for the new meetings the company.

CO4. Applying the rules in filling the application forms for banking transactions.

CO5. Evaluate the share markets applications and trained in opening the DEMAT Accounts.

SEMESTER - V

COURSE :CORE – IX: COST ACCOUNTING - I

CREDIT:4

CO1. Remember and recall the various concepts of cost accounting

CO2. Demonstrate the preparation and reconciliation of cost sheet.

CO3. Analyze the various valuation methods of issue of materials.

CO4. Examine the different methods of calculating labour cost.

CO5. Critically evaluate the apportionment of Overheads.

COURSE :CORE X BANKING LAW AND PRACTICE

CREDIT:4

CO1. Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks

CO2. Analyze the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function

CO3. Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion

CO4. Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc.

CO5. Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.

COURSE :CORE – XI: INCOME TAX LAW AND PRACTICE- I

CREDIT:4

CO1. Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.

CO2. Assess the residential status of an assessee& the incidence of tax.

CO3. Compute income of an individual under the head salaries.

CO4. Ability to compute income from house property.

CO5. Evaluate income from a business carried on or from the practice of a Profession.

COURSE :CORE –XII : AUDITING & CORPORATE GOVERNANCE

CREDIT:4

CO1. Define auditing and its process.

CO2. Compare and contrast essence of internal check and internal control.

CO3. Identify the role of auditors in companies.

CO4. Define the concept of Corporate Governance.

CO5. Appraise the implications of Corporate Social Responsibility.

COURSE :ELECTIVE – 1 - FINANCIAL MANAGEMENT

CREDIT:3

CO1. Identify the various traits of an entrepreneur

CO2 .Turn ideas into business opportunities

CO3 .Do feasibility study before starting a project

CO4 .Identify the sources of funds for funding a project

CO5 .Develop an understanding about the Government schemes available for women entrepreneurs.

MCOM

Programme Outcomes (POs)

PO1: Problem Solving Skill

Apply knowledge of Management theories and Human Resource practices to solve business problems through research in Global context.

PO2: Decision Making Skill

Foster analytical and critical thinking abilities for data-based decision-making.

PO3: Ethical Value

Ability to incorporate quality, ethical and legal value-based perspectives to all organizational activities.

PO4: Communication Skill

Ability to develop communication, managerial and interpersonal skills.

PO5: Individual and Team Leadership Skill

Capability to lead themselves and the team to achieve organizational goals.

PO6: Employability Skill

Inculcate contemporary business practices to enhance employability skills in the competitive environment.

PO7: Entrepreneurial Skill

Equip with skills and competencies to become an entrepreneur.

PO8: Contribution to Society

Succeed in career endeavors and contribute significantly to society.

PO 9 Multicultural competence

Possess knowledge of the values and beliefs of multiple cultures and a global perspective.

PO 10: Moral and ethical awareness/reasoning

Ability to embrace moral/ethical values in conducting one's life.

Programme Specific Outcomes(PSOs)

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.

SEMESTER I

COURSE: BUSINESS FINANCE

CREDIT:5

- CO 1 Explain the important finance concepts
- CO 2 Estimate risk and determine its impact on return
- CO 3 Examine leasing and other sources of finance for startups
- CO 4 Summarise cash, receivable and inventory management techniques
- CO 5 Evaluate techniques of long term investment decision incorporating risk factor

COURSE: DIGITAL MARKETING

CREDIT:5

- CO 1 Explain the dynamics of digital marketing
- CO 2 Examine online marketing mix
- CO 3 Compare digital media channels
- CO 4 Explain online consumer behavior
- CO 5 Analyse social media data

COURSE: BANKING AND INSURANCE

CREDIT:4

- CO 1 Relate the transformation in banking from traditional to new age
- CO 2 Apply modern techniques of digital banking
- CO 3 Evaluate the role of insurance sector
- CO 4 Examine the regulatory mechanism
- CO 5 Assess risk mitigation strategies.

COURSE: OPERATION RESEARCH

CREDIT:3

- CO 1 Apply Linear Programming
- CO 2 Identify models for problem solving
- CO 3 Apply sequencing and game theory
- CO 4 Apply network analysis to enhance effectiveness
- CO 5 Examine the models for decision making.

COURSE : STRATEGIC HUMAN RESOURCE MANAGEMENT

CREDIT :3

- CO 1 Re call the fundamentals of strategic Human Resource Management
- CO 2 Examine the conceptual framework of strategic Human Resource Management Models
- CO 3 Apply the knowledge of various strategies in Human Resource Management in the corporate arena

- CO 4 Illustrate drafting of HR policies
- CO 5 Analyze the latest trend in the strategic Human Resource Management.

SEMESTER II

COURSE :STRATEGIC COST MANAGEMENT

CREDITS-5

CO1: Explain strategic cost management and Quality Control

CO2: Choose the appropriate technique for cost control

CO3: Choose different methods of decision making techniques

CO4: Choose transfer pricing methods to solve problems

CO5: Make use of activity based costing in practice

COURSE: CORPORATE ACCOUNTING

CREDITS-5

CO1: Determine profit and financial position by preparing financial statements of companies as per schedule III of Companies Act, 2013

CO2: Apply the provisions of IRDA Regulations in the preparation of final accounts of Life Insurance and General Insurance Companies

CO3: Determine the over all profitability and financial position by preparing consolidated financial statements of holding companies in accordance with AS21

CO4: Analyse contemporary accounting methods

CO5: Examine Financial Reporting based on appropriate Accounting Standard and provisions of Companies Act 2013 with respect to Corporate Social Responsibility

COURSE: SETTING UP OF BUSINESS ENTITIES

CREDIT :4

CO1: Compare the various avenues of acquiring finance to setup a business entity

CO2: Recall the legal requirements for Section 8 Company

CO3: Examine the provisions for LLP and joint venture

CO4: Analyse the registration and licensing procedure

CO5: Examine the compliance of regulatory framework regarding environment

COURSE: AUDIT AND DUE DILIGENCE

CREDITS-3

CO1: Compare different types of audit

CO2: Assess the provisions relating to secretarial audit

CO3: Recall the basics of due diligence

CO4: Explain the various types of due diligence

COURSE: RURAL AND AGRICULTURAL MARKETING

CREDITS-3

CO1: Recall the concepts of rural marketing

CO2: Analyse the buying behaviour of rural consumers

CO3: Develop the strategies relating to rural product, branding packaging, etc.,

CO4: Relating to food processing industry

CO5: Explain the principles and functioning of cooperative marketing

COURSE: ADVERTISING AND MEDIA MANAGEMENT

CREDITS-2

CO1: Create their own Advertisement Copy

CO2: Analyze individual media businesses and understand the economic drivers of the media economy

CO3: Gain a perspective on the facets of media

CO4: Develop an integrated marketing plan using a wide variety of media

CO5: Create their own Advertisement Copy.

SEMESTER III

COURSE: TAXATION

CREDIT:5

CO1. Apply the provisions of income tax to determine taxable income.

CO2. Plan taxes.

CO3. Illustrate the nuances of international business taxation.

CO4. Apply the provisions of GST.

CO5. Summarise the provisions of Customs Act

COURSE:RESEARCH METHODOLOGY

CREDIT:5

CO1: Recall the research concepts and recognise the research problem

CO2. Construct research hypothesis and determine the sample size

CO3. Select appropriate method for data collection

CO4. Interpret the results of statistical tests

CO5. Construct research report avoiding plagiarism

COURSE:COMPUTER APPLICATION IN BUSINESS -PRACTICAL

CREDIT:5

CO1. Construct data file in SPSS.

CO2. Examine Means of samples.

CO3. Apply non-parametric tests.

CO4. Construct a company, form groups and get automated financial statements

CO5. Plan for automation of inventory

COURSE:INTERNATIONAL BUSINESS

CREDIT 4

CO1. Recall the concepts of International Business and International Business Environment

CO2. Analyze different theories of International Business

CO3. Explain the legal procedures involved in International business

CO4. Explain the different types of economic integrations.

CO5 Identify the operations of MNCs through real case assessment

COURSE:INTERNATIONAL BUSINESS

CREDIT 3

CO1. Summarise strategic management principles at different levels and phases

CO2. Explain the dynamics of competitive strategic management techniques

CO3. Examine business and functional level strategies

CO4. Identify strategic leadership and organisational skills

CO5. Apply latest concepts in strategy implementation and control

SEMESTER IV

COURSE:CORPORATE AND ECONOMIC LAWS

CREDIT 5

- CO1. Recall the importance of Companies Act.
- CO2. Examine the provisions of Insolvency.
- CO3. Analyse the provisions relating to SEBI and Competition Act.
- CO4. Recall important provisions of FEMA
- CO5. Examine the provisions of Money Laundering Act

COURSE:HUMAN RESOURCE ANALYTICS

CREDIT 5

- CO1.Examinetheconceptofhumanresourceanalytics
- CO2.ApplytheHR tools and techniques in decision making.
- CO3.Examine the different types of HR metrics and their relative merits.
- CO4.Make use of HR data in report preparation.
- CO5.Build models for predictive analysis.

COURSE:ORGANISATIONAL BEHAVIOUR

CREDIT 3

- CO1. Identify the effect of OB models and organizational learnin on human behaviour
- CO2. Assess theories of motivation and their impact on job Satisfaction
- CO3. Examine effective communication tools for better organizational Climate.
- CO4. Analyse interpersonal transactions at workplace.
- CO5. Analyse the various OB models for change management and development in the organization.