

## PG & RESEARCH DEPARTMENT OF COMMERCE

### Programme: B.Com.,

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

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

<b>Course Title</b>	<b>PRINCIPLES OF ACCOUNTANCY</b>	
<b>CODE</b>	<b>18COUC101</b>	
<b>CO No.</b>	<b>Course Outcomes</b>	<b>Knowledge Level</b>
<b>CO-1</b>	Recall the accounting principles and techniques of preparing Financial Statements	K1& K2
<b>CO-2</b>	Apply the accounting techniques in preparing final accounts of Sole Trader and Non Trading Organisations	K2 & K3
<b>CO-3</b>	Understand the key concepts of preparing of bank reconciliation statement, average due date and account current	K2 & K3
<b>CO-4</b>	Identify and rectify the accounting errors	K2 & K3
<b>CO-5</b>	Interpret the financial results of consignment and joint venture	K2 & K3

<b>Course Title</b>	<b>BUSINESS ORGANIZATION AND OFFICE MANAGEMENT</b>	
<b>CODE</b>	<b>18COUC102</b>	
<b>CO No.</b>	<b>Course Outcomes</b>	<b>Knowledge Level</b>
<b>CO-1</b>	Acquire the conceptual knowledge of business and work environment	K1
<b>CO-2</b>	Recognize the various factors influencing the location of business	K2
<b>CO-3</b>	Design the layout of office	K2
<b>CO-4</b>	Identify various sources of finance available for business	K3
<b>CO-5</b>	Make use of modern methods of filing and mechanisation of office	K3

<b>Course Title</b>	<b>FINANCIAL ACCOUNTING</b>	
<b>CODE</b>	<b>18COUC203</b>	
<b>CO No.</b>	<b>Course Outcomes</b>	<b>Knowledge Level</b>
<b>CO-1</b>	Recall the financial accounting principles and practices	K1
<b>CO-2</b>	Understand the methods of accounting under single entry system and self - balancing ledgers	K2 & K3
<b>CO-3</b>	Apply the royalty and hire purchase system in real life environment	K2 & K3
<b>CO-4</b>	Analyse the different methods of depreciation for valuing fixed assets	K2 & K3
<b>CO-5</b>	Familiarise with the preparation of departmental and branch accounts	K2 & K3

<b>Course Title</b>	<b>INDIAN BANKING</b>	
<b>CODE</b>	<b>18COUC204</b>	
<b>CO No.</b>	<b>Course Outcomes</b>	<b>Knowledge Level</b>
<b>CO-1</b>	Acquire knowledge on the Indian banking system and structure	K1
<b>CO-2</b>	Apply the concept of Internet Banking	K3
<b>CO-3</b>	Understand the role of RBI and its challenges	K2
<b>CO-4</b>	Understand the Indian money market and its structure	K2
<b>CO-5</b>	Familiarize with the concept of banking services in real life environment	K2

<b>Course Title</b>	<b>PARTNERSHIP ACCOUNTS</b>	
<b>CODE</b>	<b>18COUC305</b>	
<b>CO No.</b>	<b>Course Outcomes</b>	<b>Knowledge Level</b>
<b>CO-1</b>	Understand the different methods of valuation and treatment of goodwill in partnership firms and recall the accounting principles relevant to Partnership Accounts	K1& K2
<b>CO-2</b>	Interpret the financial results in different situations of admission, retirement and death of a partner	K2 & K3
<b>CO-3</b>	Prepare the financial statements on dissolution of the partnership firms and also statements of piecemeal distribution on dissolution	K3
<b>CO-4</b>	Apply the Garner Vs Murray rule in the context of insolvency of partners	K2 & K3
<b>CO-5</b>	Prepare the accounts in case of amalgamation of firms	K3
<b>Course Title</b>	<b>PRINCIPLES OF MARKETING</b>	
<b>CODE</b>	<b>18COUC306</b>	
<b>CO No.</b>	<b>Course Outcomes</b>	<b>Knowledge Level</b>
<b>CO-1</b>	Perceive the concepts of marketing and discuss the role of modern marketing	K1&K2
<b>CO-2</b>	Understand the relationship between marketing and the functional areas of business	K2&K3
<b>CO-3</b>	Identify the marketing mix and the importance of product life cycle and pricing	K2&K3
<b>CO-4</b>	Evaluate the viability of marketing of goods and services	K3
<b>CO-5</b>	Discuss the importance of consumer behaviour and recent trends in marketing	K3

<b>Course Title</b>	<b>INFORMATION TECHNOLOGY IN BUSINESS</b>	
<b>CODE</b>	<b>18COUC307</b>	
<b>CO No.</b>	<b>Course Outcomes</b>	<b>Knowledge Level</b>
<b>CO-1</b>	Recall the structure, function and characteristics of computer system	K1
<b>CO-2</b>	Understand the design of the various functional units and components of computer	K1 & K2
<b>CO-3</b>	Achieve hands on experience with software to enhance business activities	K2 & K3
<b>CO-4</b>	Develop the knowledge on the fundamental elements of DBMS	K2 & K3
<b>CO-5</b>	Apply the internet/web services as a resource for learning and discovery	K3
<b>Course Title</b>	<b>BUSINESS LAW</b>	
<b>CODE</b>	<b>18COUC308</b>	
<b>CO No.</b>	<b>Course Outcomes</b>	<b>Knowledge Level</b>
<b>CO-1</b>	Understand the legal rules regarding contract	K1& K2
<b>CO-2</b>	Develop knowledge on the different elements of contract, performance of contract and different modes of discharge of contract	K3
<b>CO-3</b>	Familiarise with the Indian Partnership Act	K3
<b>CO-4</b>	Identify the rules and regulations of sale of Goods Act	K3
<b>CO-5</b>	Acquire the knowledge about common carrier	K1

<b>Course Title</b>	<b>WOMEN ENTREPRENEURSHIP DEVELOPMENT</b>	
<b>CODE</b>	<b>18COUS301</b>	
<b>CO No.</b>	<b>Course Outcomes</b>	<b>Knowledge Level</b>
<b>CO-1</b>	Understand the entrepreneurial characteristics, functions and types of entrepreneurs	K1& K2
<b>CO-2</b>	Acquire the skills of women entrepreneur	K2&K3
<b>CO-3</b>	Perceive the rural entrepreneurship, SSI and Micro enterprise	K2&K3
<b>CO-4</b>	Identify and select the projects and prepare project reports	K3
<b>CO-5</b>	Create an awareness about institutional support and incentives	K3
<b>Course Title</b>	<b>CORPORATE ACCOUNTING-I</b>	
<b>CODE</b>	<b>18COUC409</b>	
<b>CO No.</b>	<b>Course Outcomes</b>	<b>Knowledge Level</b>
<b>CO-1</b>	Recall the basic concepts of issue of shares	K1&K2
<b>CO-2</b>	Acquire the knowledge of redemption of preference shares and debentures	K2&K3
<b>CO-3</b>	Gain indepth knowledge of underwriting of shares	K2&K3
<b>CO-4</b>	Prepare the final accounts of the company as per the revised schedule	K3
<b>CO-5</b>	Understand the various methods of valuation of goodwill and shares	K1&K2

<b>Course Title</b>	<b>COMPANY LAW AND SECRETARIAL PRACTICE</b>	
<b>CODE</b>	<b>18COUC410</b>	
<b>CO No.</b>	<b>Course Outcomes</b>	<b>Knowledge Level</b>
<b>CO-1</b>	Understand the fundamental concepts, formation and kinds of companies	K1&K2
<b>CO-2</b>	Acquire the knowledge on basic documents in a company	K2
<b>CO-3</b>	Identify the various methods of raising capital	K2
<b>CO-4</b>	Build an idea about company management	K3
<b>CO-5</b>	Familiarize with the provisions of companies act relating to meetings, minutes and resolutions	K3

<b>Course Title</b>	<b>BUSINESS COMMUNICATION &amp; REPORT WRITING</b>	
<b>CODE</b>	<b>18COUC411</b>	
<b>CO No.</b>	<b>Course Outcomes</b>	<b>Knowledge Level</b>
<b>CO-1</b>	Perceive the essentials of effective business letters	K1 &K2
<b>CO-2</b>	Prepare various types of enquiry and reply letters in business	K2 &K3
<b>CO-3</b>	Comprehend and prepare the letters of Banking and Insurance correspondence	K2 &K3
<b>CO-4</b>	Acquire the skills of drafting business reports.	K3
<b>CO-5</b>	Draft the company meeting notices and letters to the editor	K3

<b>Course Title</b>	<b>PRINCIPLES OF MANAGEMENT</b>	
<b>CODE</b>	<b>18COUC412</b>	
<b>CO No.</b>	<b>Course Outcomes</b>	<b>Knowledge Level</b>
<b>CO-1</b>	Develop the knowledge on theoretical frameworks of schools of management thought	K3
<b>CO-2</b>	Outline the key concepts of planning and importance of decision making	K2
<b>CO-3</b>	Construct organization structure for effective business management	K3
<b>CO-4</b>	Identify the various sources of recruitment and selection process	K1&K2
<b>CO-5</b>	Understand the importance of communication in business scenario	K2
<b>Course Title</b>	<b>MS-OFFICE – PRACTICALS</b>	
<b>CODE</b>	<b>18COUCP01</b>	
<b>CO No.</b>	<b>Course Outcomes</b>	<b>Knowledge Level</b>
<b>CO-1</b>	Understand the basic concepts, create and format personal, educational and workplace documents	K1&K2
<b>CO-2</b>	Solve problems by performing complex mathematical, logical and financial calculations	K3
<b>CO-3</b>	Design a PowerPoint presentation for organisations and institutions	K2
<b>CO-4</b>	Create a database and maintain the records of students	K3



<b>Course Title</b>	<b>CORPORATE ACCOUNTING – II</b>	
<b>CODE</b>	<b>18COUC513</b>	
<b>CO No.</b>	<b>Course Outcomes</b>	<b>Knowledge Level</b>
<b>CO-1</b>	Familiarise the accounting concept in the area of Acquisition of business and Profits Prior to incorporation	<b>K1 &amp; K2</b>
<b>CO-2</b>	Impart the knowledge on to prepare the accounting statements for company goes for into Amalgamation and Absorption	<b>K2 &amp; K3</b>
<b>CO-3</b>	Gain an in depth knowledge of alteration of share capital and internal reconstruction of companies	<b>K2 &amp; K3</b>
<b>CO-4</b>	Understand the techniques of restructuring and liquidating the corporate entities.	<b>K2 &amp; K3</b>
<b>CO-5</b>	Comprehend the concept of Social Responsibility Accounting, Human Resource Accounting and Inflation Accounting	<b>K2 &amp; K3</b>

<b>Course Title</b>	<b>BANKING LAW AND PRACTICE</b>	
<b>CODE</b>	<b>18COUC514</b>	
<b>CO No.</b>	<b>Course Outcomes</b>	<b>Knowledge Level</b>
<b>CO-1</b>	Recognise the importance of Banker and customer relationship and get familiar to offer banking transaction under Banking Regulation Act	<b>K1</b>
<b>CO-2</b>	Identify the types and characteristics of Negotiable instruments	<b>K2</b>
<b>CO-3</b>	Know the procedure for collection of cheque and also to Identify the duties and responsibilities of collecting Banker	<b>K2 &amp; K3</b>
<b>CO-4</b>	Understand the procedure for payment of cheque and the duties and responsibilities of Paying Banker	<b>K3</b>
<b>CO-5</b>	Grasp the concepts of e-banking services	<b>K2</b>

<b>Course Title</b>	<b>COST ACCOUNTING</b>	
<b>CODE</b>	<b>18COUC515</b>	
<b>CO No.</b>	<b>Course Outcomes</b>	<b>Knowledge Level</b>
<b>CO-1</b>	Understand the basic concepts and principles of cost accounting.	<b>K1</b>
<b>CO-2</b>	Gain an indepth knowledge about various methods of material issues and system of wage payment.	<b>K2</b>
<b>CO-3</b>	Calculate the overhead cost and their distribution.	<b>K3</b>
<b>CO-4</b>	Discover the value of abnormal loss and gain in Process costing.	<b>K3</b>
<b>CO-5</b>	Interpret the operational efficiency of transport service and also the way of reconciling the cost and financial statements.	<b>K3</b>
<b>Course Title</b>	<b>FINANCIAL MARKETS AND SERVICES</b>	
<b>CODE</b>	<b>18COUC516</b>	
<b>CO No.</b>	<b>Course Outcomes</b>	<b>Knowledge Level</b>
<b>CO-1</b>	Understand the basic concepts of Financial Markets Financial Services	<b>K1</b>
<b>CO-2</b>	Outline the concepts and procedure for Foreign exchange market and derivative market	<b>K1&amp;K2</b>
<b>CO-3</b>	Familiarize the students with various forms of financial services	<b>K1&amp;K2</b>
<b>CO-4</b>	Develop the students' knowledge relating to money market and various security investment	<b>K2&amp;K3</b>
<b>CO-5</b>	Apply knowledge to gain employability skills in Online Trading	<b>K2&amp;K3</b>

<b>Course Title</b>	<b>INCOME TAX</b>	
<b>CODE</b>	<b>18COUE501</b>	
<b>CO No.</b>	<b>Course Outcomes</b>	<b>Knowledge Level</b>
<b>CO-1</b>	Understand the basic concepts of Income Tax and gain knowledge on residential status.	<b>K1</b>
<b>CO-2</b>	Acquire the conceptual knowledge of Salary and House Property.	<b>K1&amp; K2</b>
<b>CO-3</b>	Apply provisions relating to Income from Profits and Gains of Business or Profession of an individual.	<b>K2</b>
<b>CO-4</b>	Identify the various methods of computing Capital Gains and familiarize with the provisions of Income from Other Sources.	<b>K2 &amp; K3</b>
<b>CO-5</b>	Perceive the knowledge of Set-off and Carry forward of Losses and equip themselves to compute the Total Income and Tax Liability	<b>K3</b>
<b>Course Title</b>	<b>HIGHER CORPORATE ACCOUNTING</b>	
<b>CODE</b>	<b>18COUC617</b>	
<b>CO No.</b>	<b>Course Outcomes</b>	<b>Knowledge Level</b>
<b>CO-1</b>	Acquire the accounting knowledge in preparation of financial statement of bank accounts	<b>K1&amp;K2</b>
<b>CO-2</b>	Equip with the preparation of financial statements of Insurance Companies	<b>K1&amp; K2</b>
<b>CO-3</b>	Gain ability to solve problems in holding company accounts	<b>K3</b>
<b>CO-4</b>	Apply the concepts of double accounts in public utility undertakings	<b>K3</b>
<b>CO-5</b>	Understand the requirements for preparing corporate financial and segment reports	<b>K2</b>

<b>Course Title</b>	<b>MANAGEMENT ACCOUNTING</b>	
<b>CODE</b>	<b>18COUC618</b>	
<b>CO No.</b>	<b>Course Outcomes</b>	<b>Knowledge Level</b>
<b>CO-1</b>	Understand the concept of Management Accounting and various tools and techniques available to analyse the financial statements	<b>K 1 &amp; K 2</b>
<b>CO-2</b>	Interpret the results of Ratio Analysis to know the position of a company	<b>K 2</b>
<b>CO-3</b>	Evaluate the flow of funds, cash receipts and disbursements during a specified period	<b>K 3</b>
<b>CO-4</b>	Apply the cost-volume-profit techniques in optimal managerial decision making	<b>K 3</b>
<b>CO-5</b>	Predict the future period and adopt control measures by preparing different budgets	<b>K 2 &amp; K 3</b>

<b>Course Title</b>	<b>PRINCIPLES OF AUDITING</b>	
<b>CODE</b>	<b>18COUC619</b>	
<b>CO No.</b>	<b>Course Outcomes</b>	<b>Knowledge Level</b>
<b>CO-1</b>	Familiarize with the principles and procedure of auditing	<b>K1</b>
<b>CO-2</b>	Understand the duties and responsibilities of auditors	<b>K2</b>
<b>CO-3</b>	Apply audit knowledge towards preparation of audit report	<b>K3</b>
<b>CO-4</b>	Analyse the audit process from the planning stage through completion of the audit	<b>K4</b>
<b>CO-5</b>	Evaluate the internal audit process including the professional standards applicable to the audit profession	<b>K5</b>

<b>Course Title</b>	<b>INDIRECT TAXES</b>	
<b>CODE</b>	<b>18COUE602</b>	
<b>CO No.</b>	<b>Course Outcomes</b>	<b>Knowledge Level</b>
<b>CO-1</b>	Recall the basic concepts of direct and indirect taxation	<b>K1</b>
<b>CO-2</b>	Understand the pre and post GST system and GST council	<b>K2</b>
<b>CO-3</b>	Apply the knowledge towards preparation and payment of GST	<b>K3</b>
<b>CO-4</b>	Analyse the process of GST law and provisions relating to filling of return	<b>K3</b>
<b>CO-5</b>	Evaluate the customs tariff and exemption from duties	<b>K2</b>

<b>Course Title</b>	<b>RETAIL MANAGEMENT</b>	
<b>CODE</b>	<b>18COUE603</b>	
<b>CO No.</b>	<b>Course Outcomes</b>	<b>Knowledge Level</b>
<b>CO-1</b>	Understand the fundamental concepts of retailing and its formats	<b>K1</b>
<b>CO-2</b>	Acquire the basic knowledge of store location, retail marketing and category management	<b>K2</b>
<b>CO-3</b>	Employ the knowledge of merchandise procurement and supply chain management skills.	<b>K3</b>
<b>CO-4</b>	Apply the various retail sales promotion techniques and customer service strategies	<b>K3</b>
<b>CO-5</b>	Sketch the concept of E-tailing and identify the career opportunities	<b>K3</b>