

## **2.6: Student Performance and Learning Outcomes**

### **2.6.1: Programme Outcomes (POs) and Course Outcomes (COs) for all Programmes offered by the institution**

#### **Commerce Faculty**

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## Under Graduate Course

### Program Outcomes (2021-2022)

**Name: of Programme : Bachelor of Commerce ( B.Com)**

<b>PO. No.</b>	<b>Program Outcomes Chalked out by Department</b>	<b>Graduate Attributes</b>
1	This program could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, Warehousing etc., well trained professionals to meet the requirements.	Disciplinary knowledge
2	After completing graduation, students can get skills regarding various aspects like Marketing Manager, Selling Manager, over all Administration abilities of the Company	Leadership readiness/qualities
3	Capability of the students to make decisions at personal & professional level will increase after completion of this course.	Self-directed learning
4	Students can independently start up their own Business.	Lifelong learning
5	Students can get thorough knowledge of finance and commerce.	Disciplinary knowledge
6	The knowledge of different specializations in Accounting, costing, banking and finance with the practical exposure helps the students to stand in organization.	Problem solving

## Program Specific Outcomes (2021-2022)

### Name of Program (with Specialization) - Bachelor of Commerce

PSO. No.	Program Specific Outcomes Chalked out by Department	Graduate Attributes
1	The students can get the knowledge, skills and attitudes during the end of the B.com degree course.	Critical thinking
2	By goodness of the preparation they can turn into a Manager, Accountant , Management Accountant, cost Accountant, Bank Manager, Auditor Company Secretary, Teacher, Professor, Stock Agents, Government employments and so on.,	Lifelong learning
3	Students will prove themselves in different professional exams like C.A. , C S, CMA, MPSC, UPSC. As well as other coerces.	Digitally literate
4	The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day to day business activities	Problem solving
5	Students will gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication, computer.	Reflective thinking & Cooperation/Team work
6	Students can also get the practical skills to work as accountant, audit assistant, tax consultant, and computer operator. As well as other financial supporting services..	Moral and ethical awareness/reasoning
7	Students will learn relevant Advanced accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.	Analytical reasoning

### Course Outcomes (2021-2022)

#### Name of Program (with Specialization) - Bachelor of Commerce ( B.Com)

Title of Course	CO. No.	Course Outcomes Chalked out by Department
<b>F.Y.B.COM-SEM-I</b>		
<b>Financial Accounting:I</b>	1	To enable the students to learn principles and concepts of Accountancy.
	2	Students are enabled with the Knowledge in the practical applications of accounting
	3	To enable the students to learn the basic concepts of Partnership Accounting, and allied aspects of accounting
	4	The student will get thorough knowledge on the accounting practice prevailing in partnership firms and other allied aspects
	5	To find out the technical expertise in maintaining the books of accounts.
	6	To encourage the students about maintaining the books of accounts for further reference.
<b>Marketing and Salesmanship-I</b>	1	To introduce the basic concepts in Marketing.
	2	To give the insight of the basic knowledge of Market Segmentation and Marketing Mix
	3	To impart knowledge on Product and Price Mix.
	4	To establish link between commerce, business and marketing.
	5	To understand the segmentation of markets and Marketing Mix.
	6	To enable students to apply this knowledge in practicality by enhancing their skills in the field of Marketing
<b>Organizational skill development-I</b>	1	To make familiar the students with the emerging changes in the modern office environment and to develop organizational skills.
	2	To build up the conceptual , analytical , technical and managerial skills of students efficient office organization and records management
	3	Technical skills among the students for designing and developing effective means to manage records , consistency and efficiency of work flow in the administrative section of an organization will be developed
	4	To develop employability skills among the students
<b>Theory and Practice of Co-operation- I</b>	1	To develop employability skills among the students
	2	To acquaint the students with the concept of co-operative movement.
	3	To introduce the scope of Co-operation.
	4	To make students build their career in the field of Co-operation and Rural Development
<b>Insurance and Transport- I</b>	1	To acquaint students with the concepts of Insurance.
	2	To create awareness regarding basic knowledge about Life Insurance, Fire Insurance and Marine Insurance.

	3	To make the students aware of career opportunities in the field of Insurance
<b>F.Y.B.COM-SEM-II</b>		
<b>Financial Accounting-II</b>	1	To impart knowledge of various software used in accounting
	2	To impart knowledge about final accounts of charitable trusts
	3	To impart knowledge about valuation of intangible assets
	4	To impart knowledge about accounting for leases
<b>Marketing and Salesmanship-Fundamental of Marketing- II</b>	1	To introduce the concept of Salesmanship.
	2	To give insight about various techniques required for the salesman.
	3	To inculcate the importance of Rural Marketing.
	4	To acquaint the students with recent trends in marketing and social media marketing
<b>Organizational Skill Development- II</b>	1	To imbibe among the students the qualities of a good manager and develop the necessary skill sets
	2	To develop the technical skills of the students to keep up with the technological advancements and digitalization
	3	To develop the communication skills of students and introducing them to the latest tools in communication
	4	To develop writing, presentation, interpersonal skills of the students for effective formal corporate reporting.
	5	To educate the students on the recent trends in communication technology and tools of office automation
<b>Theory and Practice of Co-operation- II</b>	1	To acquaint the students with types of co-operatives.
	2	To study the role of Government in Co-operative movement.
	3	To Analysis the impact of LPG on Co-operation movement.
	4	To study the means of Co-operative education and Training.
<b>INSURANCE TRANSPORT-II</b>	1	To acquaint students with the concepts of transport.
	2	To create awareness regarding basic knowledge about transportation system in India.
	3	To make the students aware of career opportunities in the field of transport.
<b>S.Y.B.COM-SEM-III</b>		
<b>Business Communication-I</b>	1	To understand the concept, process and importance of communication.
	2	To acquire and develop good communication skills requisite for business correspondence.
	3	To develop awareness regarding new trends in business communication.
	4	To provide knowledge of various media of communication.
	5	To develop business communication skills through the application and exercises.
<b>Corporate Accounting-I</b>	1	To acquaint the student with knowledge about various Concepts , Objectives and applicability of some important accounting standards associated with to corporate accounting.

	2	To develop understanding among the students on the difference between commencement and incorporation of a company and the accounting treatment for transactions during the two phases.
	3	To update the students with knowledge for preparation of final accounts of a company as per Schedule III of the Companies Act 2013
	4	To empower to students with skills to interpret the financial statements in simple and summarized manner for effective decision making process.
	5	To update the students with knowledge of the process of liquidation of a company
<b>Business Management-I</b>	1	To understand the concept & functions and importance of management and its application
	2	To make the student understand principles, functions and different management theories.
	3	To provide an understanding about various functions of management.
	4	To provide them tools and techniques to be used in the performance of the managerial job.
<b>Elements of company law-I</b>	1	To impart students with the knowledge of fundamentals of Company Law and provisions of the Companies Act of 2013.
	2	To apprise the students of new concepts involving in company law regime.
	3	To acquaint the students on e-commerce, E governance and e-filing mechanism relating to Companies.
	4	To enhance capacity of learners to seek the career opportunity in corporate sector.
	5	To equip the students about the various meetings of Companies and their importance.
<b>Cost and works accounting I</b>	1	To understand Basic Cost concepts, Elements of cost and cost sheet.
	2	Providing knowledge about difference between financial accounting and cost accounting
	3	Ascertainment of Material and Labor Cost.
	4	Student's Capability to apply theoretical knowledge in practical situation will be increased
<b>S.Y.B.COM-SEM-IV</b>		
<b>BUSINESS COMMUNICATION-II</b>	1	To understand the concept, process and importance of communication.
	2	To acquire and develop good communication skills requisite for business correspondence.
	3	To develop awareness regarding new trends in business communication.
	4	To provide knowledge of various media of communication.
	5	To develop business communication skills through the application and exercises.

<b>CORPORATE ACCOUNTING-II</b>	1	To acquaint the student with knowledge of corporate policies of investment for expansion and growth through purchase of stake in or absorption of smaller units.
	2	To develop the knowledge among the student about consolidation of financial statement with the process of holding.
	3	To update the students with knowledge of the process of liquidation of a company
	4	To introduce the students with the recent trends in the field of accountancy
<b>ELEMENTS OF COMPANY LAW-II</b>	1	To develop general awareness among the students about management of company
	2	To have a comprehensive understanding about Key managerial Personnel of company and their role in Company administration.
	3	To acquaint the students about E Governance and E Filing under the Companies Act, 2013.
	4	To equip the students about the various meetings of Companies and their importance.
	5	To make students capable of becoming good human resource of the corporate sector.
<b>Business Management-II</b>	1	Skills regarding how to motivate staff and other members of the team.
	2	How to lead group and coordinate group efforts
	3	Importance and implementation of CSR
	4	To acquaint the students with the duties and responsibilities of Key Managerial Personnel
<b>COST &amp; WORKS ACCOUNTING-II</b>	1	To know the documents that are used in stores and how to calculate the issuing price of material.
	2	To provide knowledge to students on classification and codification.
	3	To equip students with knowledge regarding the ascertainment of labour cost.
	4	To understand the concept of payroll.
	5	To know the concepts of labour turnover and merit rating.
	6	To understand recent trends in cost accounting.
<b>Course in Environmental Studies</b>	1	To furnish awareness about environmental problems among people
	2	Impart basic knowledge about the environment and its allied problems.
	3	Developing an attitude of concern for the environment
	4	Acquiring skills to help the concerned individuals in identifying and solving environmental problems
<b>T.Y.B.COM-SEM-V</b>		
	1	The student will well verse in basic provisions regarding legal frame work governing the business world.

<b>Regulatory Framework (Mercantile Law)- I</b>	2	To know the students with the basic concepts, terms & provisions of Mercantile and Business Laws.
	3	To develop the awareness among the students regarding these laws affecting trade business, and commerce.
	4	To understand the emerging issues relating to e-commerce, e-transaction issues and E Contracts
	5	To create awareness among the students about legal environment relating to the Contract Law, Partnership Act, Sale of Goods Act in India.
<b>Advanced Accounting -I</b>	1	To provide the knowledge of various accounting concepts
	2	To impart the knowledge about accounting methods, procedures and techniques.
	3	To acquaint students with practical approach to accounts writing by using software package and by learning various accounts
	4	To update the students with knowledge for preparation of final accounts of a Banking Companies with the provisions of Banking Regulation Act 1949.
<b>Auditing and taxation-I</b>	1	Students will be versed in the fundamental concepts of Auditing and different aspects of tax
	2	Students can understand Income Tax system properly, and can get the knowledge of different tax provisions.
	3	To give knowledge about preparation of Audit report, Submission of Income Tax Return, Advance Tax, and Tax deducted at Source, Tax Collection Authorities under the Income Tax Act, 1961.
	4	To understand the provision related Qualification, Disqualification, Appointment, Removal, Rights ,Duties and Liability of Company Auditor and Provisions regarding Tax Audit as per Income Tax Act 1961
	5	To acquaint the students on Income tax department portal (ITD), e-filing and e-services mechanism relating to Assessee.
	6	To understand the basic concepts of Income Tax Act, 1961 and create awareness of direct taxation among the students.
<b>Business Administration – II</b>	1	To acquaint the student with knowledge about Marketing, Marketing Concepts identification on various types of markets.
	2	To develop understanding among the students on the various elements of Marketing Mix and Market Segmentation
	3	To update the students with knowledge on varied dimensions of Product Management , Branding and Pricing Management
	4	To update the students with the knowledge on various aspects of Promotion and Distribution and to update them on therecent trends in the field of Marketing.
<b>Cost and Works Accounting II</b>	1	To keep the students conversant with the ever – enlarging frontiers of Cost Accounting knowledge.



	2	Students can get knowledge of different methods and techniques of cost accounting
	3	To impart Knowledge about the concepts and principles application of Overheads.
	4	To understand the applications of different methods of costing in manufacturing and service industries.
	5	To build the applicability of cost accounting standards in the method of costing.
<b>Cost and Works Accounting III</b>	1	To provide knowledge regarding costing techniques.
	2	To give training as regards concepts, procedures and legal Provisions of cost audit.
	3	To understand the learner, application of Cost Accounting techniques in cost control and decision making.
	4	To enable the learners to prepare various types of Budgets.
	5	To impart knowledge about Standard Costing and Variance Analysis
	6	To learn about pricing policy and its implementation.
		<b>T.Y.B.COM-SEM-VI</b>
<b>Business Regulatory Framework-II</b>	1	To develop general awareness of Business Law among the students.
	2	To understand the various statutes containing regulatory mechanism of business and its relevant provisions including different types of partnerships
	3	To have a understanding about the landmark cases/decisions having impact on business laws
	4	To create awareness among the students about legal environment relating to the business activities and new ways dispute resolutions provided under Arbitration Act.
	5	To acquaint the students on relevant developments in business laws to keep them updated.
	6	5. To acquaint the students on relevant developments in business laws to keep them updated.
	7	6. To enhance capacity of learners to seek the career opportunity in corporate sector and as a business person.
<b>Advanced Accounting-II</b>	1	To acquaint the student with knowledge about the legal provisions regarding preparation and presentation of final accounts of Co-operative Societies
	2	2. To empower to students about the branch accounting in simple.
	3	To make aware the students about the conceptual aspects of various recent trends in the field of accounting especially forensic accounting, accounting of CSR activities, accounting of derivative contracts and Artificial Intelligence in Accounting.
	4	To understand the procedure and methods of analysis of financial statements.

<b>Auditing &amp; Taxation - II</b>	1	To understand the basic concepts of Income Tax Act, 1961 and create awareness of direct taxation among the students.
	2	To understand the income tax rules and regulations and its provisions.
	3	To have a comprehensive knowledge of calculation various types of income.
	4	To know the recent changes made by the finance bill (Act) every year and its impact on taxation of person.
	5	To acquaint the students on Income tax department portal (ITD), e-filing and e-services mechanism relating to Assessee.
<b>Cost and Works Accounting. Special Paper II</b>	1	To provide knowledge about the various methods of costing.
	2	To understand the applications of different methods of costing in manufacturing and service industries.
	3	To enable students to prepare cost statements under different types of manufacturing industries and Service Industries
	4	To build the applicability of cost accounting standards in the method of costing.
<b>Business Administration – III</b>	1	To acquaint the student with knowledge of Production Management and Production Functions
	2	To equip the students with knowledge for efficient Inventory Management and the recent development in the area Inventory Management
	3	To introduce the students to the concept of Quality Management and to motivate to adopt quality management even in the regular lifestyle
	4	To update the students with the knowledge of Logistics Management
<b>Cost and Works Accounting Special Paper - III</b>	1	To impart knowledge about Standard Costing and Variance Analysis
	2	To learn about pricing policy and its implementation.
	3	To know the related Cost Accounting Standards and Cost Management practices in specific sectors
	4	To provide a conceptual understanding of procedures and Provisions of Cost Audit.

## Post Graduate Course

<b>Program Outcomes (2021-2022)</b>		
<b>Name: of Programme : Master of Commerce ( M.Com)</b>		
<b>PO. No.</b>	<b>Program Outcomes Chalked out by Department</b>	<b>Graduate Attributes</b>
1	To equip and train Post Graduate students to accept the challenges of business world by providing opportunities for study and analysis of advanced commercial and business methods and processes.	Disciplinary knowledge
2	To develop independent logical thinking and facilitate personality development.	Leadership readiness/qualities
3	To equip the students to seek suitable careers in management and entrepreneurship.	Self-directed learning
4	To acquaint students with significance of research in business.	Lifelong learning
5	To impart skills regarding methods of data collection and their interpretations.	Problem solving
6	To develop communication and analytical skills among students.	Self-directed learning

## Course Outcomes (2021-2022)

### Name of Program (with Specialization) - Master of Commerce (M.Com)

Title of Course	CO. No.	Course Outcomes Chalked out by Department
<b>Management Accounting</b> Course Code: 101	<b>SEMESTER I</b>	
	1	To enhance the abilities of learners to develop the concept of management accounting and its significance in the business.
	2	To enhance the abilities of learners to analyze the financial statements.
	3	To enable the learners to understand, develop and apply the techniques of management accounting in the financial decision making in the business corporates.
	4	To make the students develop competence with their usage in managerial decision making and control.
	CO1	To introduce the students to the emerging changes in the modern business environment
	CO2	To develop the analytical , technical and managerial skills of students in the various areas of Business Administration
	CO3	To empower to students with necessary skill to become effective future managers and leaders
	CO4	To develop Technical skills among the students for designing and developing effective Functional strategies for growth and sustainability of business
<b>Advanced Cost Accounting and Cost Systems Special Paper I</b>	CO1	To prepare learners to understand the Scope of Cost Accounting in any business activity.
	CO2	To learn the Cost Accounting treatment in relation to Material Cost Accounting, employee cost and overheads.
	CO3	To develop the learners to establish the interface between Cost Accounting Standards and the various elements of Cost.
	CO4	To enable students to learn application of different methods of costing in Manufacturing and Service industries
<b>Advanced Cost Accounting and Cost Systems Special Paper II</b>	CO1	To enhance the abilities of learners to develop the concept of Cost and Management Accounting and its significance in the business
	CO2	To enable the learners to understand, develop and apply the techniques of costing in the decision making in the corporate world.
	CO3	To equip the students with knowledge and skill to design and implement Cost Control through Costing Techniques.

<b>Business Administration Special Paper I</b>	CO1	To understand and develop deep insight of Production & Operation Management.
	CO2	To understand & identify business problems involving operational function, planning and control, design development and quality management.
	CO3	Demonstrate awareness and importance of application, operation and supply chain management.
	CO4	To develop skills necessary to effectively analyze and synthesize the many inter relationship inherent in complex socio-economic productive systems.
	CO5	To increase the knowledge and perspective to gain from emerging trends in production and operation management
<b>Business Administration Special Paper II</b>	CO1	To acquaint the student with knowledge of various Financial Management terminologies ( Investment ,Credit Planning , Working Capital Management
	CO2	To understand the concepts relating to Financing & Financial Statement Analysis
	CO3	To utilize the information gathered to reach an optimum conclusion by a process of reasoning
	CO4	To enable the students to use their learning to evaluate , make decisions and provide recommendations
<b>Financial Analysis &amp; Control</b>		<b>SEMESTER II</b>
	CO1	To enable the students to acquire knowledge of financial analysis and control tools
	CO2	To Make appropriate application and uses of financial analysis and control
<b>(Advance Cost Accounting &amp; Cost Systems) - Special Paper III</b>	CO1	To explain the concept of integral and non-integral cost accounting.
	CO2	To study Product Life Cycle costing and Value Chain Analysis
	CO3	To understand the mechanism of Activity Based Cost Management
	CO4	To understand the utility of Cost Accounting data during transfer of product/services from one enterprise to the other either at national or at global level.
<b>Advance Cost Accounting &amp; Cost Systems) - Special Paper IV</b>	CO1	To equip the students with knowledge and skill to design and implement cost control, cost reduction programme and different cost systems
	CO1	To raise the students general awareness on the ethical dilemmas at work place
	CO2	To understand the differing perceptions of interest in business related solutions
	CO3	To present the concept of Corporate Social Responsibility and explore its relevance to ethical obligations and ethical ideals present in the relationship between employers and employees

	CO4	To investigate whether ethics set any boundaries on competition , marketing, sales and advertising
	CO5	To enable students to validate or correct , personal ideas about various ethical perspectives
	CO6	To enable students to develop their own considered judgment about issues in Business Ethics
	CO7	To foster more careful, disciplined thinking in trying to resolve issues in business ethics
	CO8	To prepare students to play a constructive role in improving the sustainable development with which they may become involved
<b>(Business Administration) - Special Paper IV</b>	CO1	To develop Analytical and Research oriented skills among the students.
	CO2	To understand value application and relevance of Knowledge management in today's corporate world.
	CO3	To promote research and innovation ideas based on Knowledge Management.
	CO4	To enhance knowledge level and practice of linking theoretical background with applied Social Science.
<b>BUSINESS FINANCE</b>		<b>SEMESTER III</b>
	CO1	To acquaint the students with corporate finance required for Indian Industries.
	CO2	To make the students aware about the latest developments in the field of corporate finance.
	CO3	To enable the students to understand the traditional theories of capitalization and dividend distribution practices.
	CO4	To give detail exposure of working capital management practice of finance to students Skills to be developed
<b>RESEARCH METHODOLOGY FOR BUSINESS</b>	CO1	To acquaint the students with the areas of Business Research Activities
	CO2	To enhance capabilities of students to conduct the research in the field of business and social sciences
	CO3	To enable students in developing the most appropriate methodology for their research studies
	CO4	To make them familiar with the art of using different research methods and techniques
<b>Cost Audit</b>	CO1	To provide adequate knowledge to the students on Cost Audit Practices.
	CO2	To acquaint students to understand the role and responsibilities of Cost Auditor
	CO3	To familiarise the students how Cost Audit Report is prepared

<b>Management Audit</b>	CO1	To acquaint the students with the knowledge of the techniques and methods of planning and execution of Management Audit.
	CO2	To familiarise the students with the knowledge of corporate image.
	CO3	To provide knowledge to students on operational audit
<b>Human Resource Management</b>	CO1	To understand the basic concepts of Human Resource Management and changing role of HRM in business.
	CO2	To impart adequate knowledge and analytical skills in the field of HRM, HRP and development, Recruitment and Selection Process.
	CO3	To understand the concepts of Training and Development, Performance Appraisal and Merit Rating.
	CO4	To expose the students to the concept, significance and uses of the concepts like Retirement/ Retrenchment Strategies and Recent Trends in HRM
	CO5	To know the concept of Competency mapping
	CO6	To understand the E-HR and recent trends in Human Resource management
<b>Organizational Behaviour</b>	CO1	To make the students understand various concepts of organization behaviour
	CO2	To provide in depth knowledge about process of formation of group behaviour in an organization set up
	CO3	To know the motivational process and emotional intelligence.
	CO4	To understand the concept of stress and conflict and effects of work culture
<b>Capital Market and Financial Services</b>		<b>SEMESTER IV</b>
	CO1	To acquaint the students with working of capital market.
	CO2	To make the students aware about the latest developments in the field of capital market in India.
	CO3	To enable the students to understand various transactions in stock exchanges and agencies involved in it.
	CO4	To give exposure of financial services offered by various agencies and financial adviser to students.
<b>Recent Advances in Cost Auditing and Cost System</b>	CO1	To aware students with the recent trends in Cost Accounting and Cost Systems.
	CO2	To acquaint students with Standards and applications Of Cost Accounting

	CO3	To familiarise students with GST and Productive Audit.
	CO4	To acquaint students with recent trends in Cost Accounting.
<b>PROJECT WORK in Cost Auditing and Cost System</b>	CO1	To develop research attitude of the students.
	CO2	To enrich the ability of research work among the students
<b>Recent Advances in Business Administration</b>	CO1	To familiarize the students with the recent advancements in business administration
	CO2	To develop an understanding about tools and their application in the business.
	CO3	To understand the basic concepts of Change Management and their approaches.
	CO4	To impart adequate knowledge and analytical of cross cultural Management.
	CO5	To impart the basic concept and strategies of customer centric Management..
	CO6	To expose the students to the concept, Innovation Management
<b>PROJECT WORK in Business Administration</b>	CO1	To develop research attitude of the students.
	CO2	To enrich the ability of research work among the students