

2.6.1 Programme outcomes, Programme specific outcomes and course outcomes for all Programme offered by the institution are stated and displayed on website and communicated to teachers and students.



#### DEPARTMENT OF COMMERCE

Name of the Programme: B.Com

### **Programme Outcomes (POs):**

Upon completion of the degree requirements, students will be able

S.No	PO	PO Statements	
	Number		
1	PO1	Student can acquire comprehensive knowledge in Finance, Accounting, Taxation, Business laws and Corporate Laws.	
2	PO2	Students can equip professional interpersonal and entrepreneurial skills.	
3	PO3	After completing three years Bachelors of Commerce (B.Com.) Program, students would gain a through deep knowledge in Fundamentals of Commerce, Banking and MS – Office	
		miowieuge in 1 unumentum of commerce, Building und 1415	
4	PO4	All-inclusive outlooks of the course offer a number of value based and job-oriented courses, which ensure that students are trained up-to-date.	
5	PO5	Students can possess wide spectrum of managerial skills with competency building qualities in specific areas of commerce and other related fields.	

## Programme Specific Outcome (PSOs):

S.No	PO	PO Statements		
	Number			
1	PSO1	Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.		
2	PSO2	Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.		
3	PSO3	Leaners will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.		
4	PSO4	Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.		
5	PSO5	Students will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals. Students will be able to demonstrate knowledge in setting up a computerized set of accounting books.		

# Course Outcome (COs):

Semester	Course	Title of the course	Course Outcome
	Core –I	Principles of Accountancy	CO1: Understand fundamental accounting concepts, principles, conventions and methods of accounting.
			CO2: Preparation of final accounts of companies.
I			CO3: Impart knowledge with relevance to preparation of accounts for non-trading
			concerns.
			CO4: Gather knowledge about BRS and Royalty
			CO5:Gain knowledge regarding methods of providing depreciation.
	Core – II	<b>Business Communication</b>	CO1: Understand about various modern methods of communication.
			CO2: Learn how to write trade letters replies, circular letter and sales letter.

			CO3: Know about correspondence with banking and insurance companies.
			CO4: Familiarize effective communication skills by drafting application letters and
			resume.
			CO5: Creation of agenda, reports and minutes.
	Allied –	Business Economics	CO1: Understand about nature and scope of economics and relationship between
			micro and macro-economics.
			CO2: Gain the knowledge about demand analysis and demand forecast.
			CO3: Know about factors of productions and economics of large scale of
			productions.
			CO4: Analyse about cost functions and difference between short run and long run
			cost functions.
			CO5: Acquire knowledge about market structure and pricing.
	Core – III	Financial Accounting	CO1: Familiarize concept of branch accounts.
			CO2: Gain knowledge departmental accounts.
			CO3: Preparation of single entry accounts.
			CO4: Know about accounting procedure in case of admission of a partner and also
			understand accounting concept of retirement and death of a partner.
			CO5: Prepare accounts in case of dissolution of partnership firm and insolvency of a
			partner and partners.
	Core – IV	Business Management	CO1: Understand basic concepts of business management and theories of
***			management.
II			CO2: Acquire knowledge of nature of planning.
			CO3: Know about organization and departmentation.
			CO4: Learn about concept of direction and leadership.
	A 11: - J TT	In the Error	CO1: Gather the information about co-ordination and controlling.
	Allied – II	Indian Economy	CO1: Understand about developed, developing and under developing countries economics.
			CO2: Acquire concepts of savings pattern and national income.
			CO2: Acquire concepts of savings pattern and national income.  CO3: Gather knowledge about agriculture revolution.
			CO3. Gather knowledge about agriculture revolution.  CO4: Know about role of industrialization and industrial policy.
			CO5: Learn about the five years planning and development.
	Core –V	Business Law	CO3. Learn about the rive years planning and development.  CO1: Demonstrate an understanding of law of contracts.
III	Cole – v	Dusiliess Law	CO2: Know about the capacity to contract, contingent contracts and wagering
			CO2. Know about the capacity to contract, contingent contracts and wagering

			agraamanta
			agreements. CO3: Application of knowledge about contract of indemnity, bailment, and pledge.
			CO4: Understand about the contract of agency and its termination.
-	C M		CO5: Gain knowledge about sales of goods act, 1930.
	Core – VI	Corporate Accounting - I	CO1:Know about accounting treatment for shares issued at par, premium, discount,
			forfeiture and reissue of shares.
			CO2:Gain knowledge regarding redemption of preference shares.
			CO3: Learn about issue and redemption of debentures.
			CO4: Prepare the final accounts of joint stocks companies.
_			CO5: Evaluation of goodwill and shares of Companies.
	Core –VII	Banking Theory Law &	1
		Practice	CO2: Familiarize with functions of commercial banks.
			CO3: Know about credit control measures of RBI.
			CO4: Update students with concept of negotiable instruments.
			CO5: Provides exposure to students with latest development in banking field such as
			ECS, EFT, CBS, SWIFT, KYC etc.
	Allied – III	Business Statistical	CO1: Understand basic knowledge about statistics and measures of central tendency.
		Methods	CO2: Promote skill for calculation of measures of dispersion.
			CO3: Enable students to apply the statistical tools of correlation and regression
			analysis for interpretation of data.
			CO4: Gather information about index and construction of index number.
			CO5: Update knowledge of analysis of time series.
	SBEC - I	Capital Market	CO1: Understand basics of financial services and its various dimensions.
			CO2: Gain knowledge about role and functions of SEBI.
			CO3: Identify the rating agencies and its services in India
			CO4: Gather information about Indian capital market trade practices.
			CO5: Create awareness about economic, industrial, company analysis
	SBEC – II	MS – Office Practical	CO1: Understand about basics of computer.
			CO2: Gain knowledge about MS – Word.
			CO3: Know about functions of MS – Excel.
			CO4: Develop skills of designing and presentation in power point.
i l			CO5: Prepare resume, Invitation, time table, report etc.

	NMEC - I	Marketing	CO1: Gain knowledge about basics of marketing and modern marketing.
	TVIVILC -1	Warketing	CO2: Enlighten students about marketing functions.
			CO3: Know about of marketing mix and product life cycle.
			CO4: Highlight importance of pricing and its strategies and sales promotion.
			CO5: Update knowledge about recent trends in marketing.
	Core – VIII	Company Law	CO1: Acquire knowledge about joint stock companies and amendments.
	Corc – viii	Company Law	CO2: Gain knowledge relating to promotion and incorporation of a joint stock
			company.
			CO3: Get an idea about rising of capital through issue of shares and debentures.
			CO4: Learn about the management of companies, appointment of director etc.
			CO5: Get an insight into the winding up procedure for a company.
	Core –		CO1: Develop the concept of amalgamation, absorption and external reconstruction
			of companies.
	Corporate		CO2: Apply knowledge with the preparation of liquidator's final statement of
	Accounting – II		account and internal reconstruction.
			CO3: Analyse accounting treatment of banking companies.
			CO4: Get deep insight into the accounting concept of insurance.
			CO5: Gain knowledge about accounting of holding company.
***	Core – IX	Principles of Marketing	CO1: Understand core concepts of marketing and methods of marketing and its
IV			functions.
			CO1: Gain knowledge about marketing mix, product mix and product life cycle.
			CO1: Know about the concept of consumer behaviour and factors affecting buying
			behavior.
			CO1: Learn about pricing practices and channels of distribution.
			CO1: Application of recent trends of marketing.
	Allied – IV	Business Mathematics	CO1: Understand introduction, basic concepts and working problems in matrix.
		and Decision Techniques	CO1: Learn about sequence and series.
			CO1: Application of probability in business.
			CO1: Gain knowledge about techniques of liners programming operation research.
			CO1: Acquire knowledge about application of transportation problems.
	SBEC – III	<ul> <li>Project Methodology</li> </ul>	CO1: Understand about basics of research.
			CO1: Know about Identification of problem selections and collections of reviews.
			CO1: Gain knowledge about framing of hypothesis.

			CO1: Gather information about data collection and analysis.
			CO1: Learn about preparation of project report.
	SBEC – IV	Tally Practical – II	CO1: Know about basics of tally.
			CO1: Gain the knowledge about accounting and Stock masters.
			CO1: Prepare the accounting vouchers.
			CO1: Create the inventory vouchers.
			CO1: Evaluate the Financial reports.
	NMEC - II	Human Resource	<i>S</i> ′
		Management	CO1: Know about the concept of human resource planning.
			CO1: Learn about sources of recruitment and selection process.
			CO1: Provide information about types of interview and trainings.
			CO1: Highlight about international human resource management.
	Core – X	Cost Accounting	CO1: Develop skills needed to apply costing technique for each element of business.
			CO1: Gather the knowledge about materials management and inventory control
			CO1: techniques.
			CO1: Know about wage payment system.
			CO1: Classify the overheads and apportionment.
			CO1: Understand procedures to calculate cost of products and services.
	Core – XI	Auditing	CO1: Understand the role of auditing in accounting for business.
			CO1: Analyse the internal check and internal control of audit.
			CO1: Gather knowledge of importance of vouching and internal check in practice of
IV			various organizations.
1 4			CO1: Familiarize with provisions of the companies act relating to appointment,
			CO1: duties and liabilities of an auditor.
			CO1: Create interest in the minds of students auditing in different business.
	Core – XII	Income Tax Law &	1 1
		Practice - I	CO1: Application of knowledge for calculation of salary like basic, PF and
			allowance.
			CO1: Gain knowledge about different items include in the salary.
			CO1: Gather information about taxation procedure of self and let-out house
			property.
			CO1: Learn the taxable procedures of income from business and profession.

	Core – XIII	Information Technology	CO1: Understand the effectiveness of ERP systems in business houses and re-
		in Business	engineering business practices.
			CO1: Provide an in-depth knowledge on Information Technology in business.
			CO1: Enable the students to appreciate the utility of IT in industries.
			CO1: Know about different versions in windows operating system.
			CO1: Understand types of operating system and booting process.
	Core – XIV	Management Accounting	CO1: Gain basic knowledge of management accounting.
			CO1: Interpret the financial statements through ratio analysis.
			CO1: Know the concepts of fund flow and cash flow analysis.
			CO1: Acquire knowledge on budgetary control and how to prepare budgets.
			CO1: Gain knowledge about computation of marginal costing.
	Core – XV	Entrepreneurial	CO1: Develop conceptual background of entrepreneurship Competencies.
		Development	CO1: Understand social responsibilities of entrepreneurs and problems and
			prospects of women entrepreneurs.
			CO1: Know about business idea generations.
			CO1: Gain knowledge about procedure to set up small scale industry and its
			challenges.
			CO1: Get exposures of financial institutions supporting tot the entrepreneurs.
	Core – XVI	Income Tax Law &	
VI		Practice - II	CO1: Acquire knowledge about the income from other sources.
			CO1: Gain information about the set off and carry forward the losses.
			CO1: Gather the knowledge about general deductions and rules for tax liability.
			CO1: Develop the skills of the students to access the tax liability of an Individuals,
			HUF, Firms and filing of returns.
	Core – XVII	Commerce Practical	CO1: Understand preparation of business forms and applications.
			CO1: Make banking entries and fill the forms.
			CO1: Gather knowledge about filling of forms in co-operative societies.
			CO1: Prepare agenda and minutes of company meetings.
		D : . W I	CO1: Create the tax return forms.
	Elective – I	Project Work	CO1: Understand basics of research report.
			CO1: Identification of problem and collections of reviews.
			CO1: Analyses of hypothesis.
			CO1: Gather information about data collection and analysis.

		CO1: Create the skills of the students to prepare the project report.
Elective – II	Fundamentals of Insurance	CO1: Learn the basic concept of modern office and its environment. CO1: Know about office organization, manual, authority and responsibility. CO1: Gather information of office system and correspondence.
		CO1: Gain knowledge about stationery management, filling system and indexing. CO1: Evaluate control and management office furniture's.
Elective – III	Secretarial Practice	CO1: Understand the basics and over view of corporates. CO1: Know about business letters and preparations resumes. CO1: Preparation of reports. CO1: Learn the basics of English communication. CO1: Develop the personal skills.

#### DEPARTMENT OF COMMERCE

# Name of the Programme: B.Com CA

### **Programme Outcomes (POs):**

Upon completion of the degree requirements, students will be able

S.No	PO	PO Statements
	Number	
1	PO1	Student can acquire comprehensive knowledge in Finance, Accounting, Taxation, Business laws and Corporate Laws.

2	PO2	Students can equip professional interpersonal and entrepreneurial skills.
3	PO3	After completing three years Bachelors of Commerce with Computer Application (B.Com (CA).) Program, students
		would gain a through deep knowledge in Fundamentals of Commerce, Fundamentals of computer and Tally.
4	PO4	All-inclusive outlooks of the course offer a number of value based and job-oriented courses, which ensure that
		students are trained up-to-date.
5	PO5	Students can possess wide spectrum of managerial skills with competency building qualities in specific areas of
		commerce and other related fields.

## Programme Specific Outcome (PSOs):

S.No	PO	PO Statements
	Number	
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2	PSO2	Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
3	PSO3	Leaners will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.
4	PSO4	Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses. Graduates will be able to do pursue higher education and take-up jobs in the field of Commerce and Computer Applications.
5	PSO5	Students will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals. Students will be able to demonstrate knowledge in setting up a computerized set of accounting books.

### Course Outcome (COs):

Semester	Course	Title of the course	Course Outcome
	Core – I	Principles of Accountancy	CO1: Understand fundamental accounting concepts, principles, conventions and
			methods of accounting.
			CO2: Preparation of final accounts of companies.
			CO3: Impart knowledge with relevance to preparation of accounts for non-trading
			concerns.
			CO4: Gather knowledge about BRS and Royalty
			CO5: Gain knowledge regarding methods of providing depreciation.
т.	Core – II	<b>Business Communication</b>	CO1: Understand about various modern methods of communication.
I			CO1: Learn how to write trade letters replies, circular letter and sales letter.
			CO1: Know about correspondence with banking and insurance companies.
			CO1: Familiarize effective communication skills by drafting application letters and
			resume.
			CO1: Creation of agenda, reports and minutes.
	Allied – I	Business Application	
		Software	CO1: Application of programming functions in MS-Excel.
			CO1: Prepare the slide presentation.
			CO1: Create the database in MS-Access.
	~		CO1: Gain the knowledge about preparation of webpage and coding.
	Core – III	Financial Accounting	CO1: Familiarize concept of branch accounts
			CO1: Gain the knowledge departmental accounts.
			CO1: Preparation of single entry accounts.
			CO1: Know about accounting procedure in case of admission of a partner and also
***			understand accounting concept of retirement and death of a partner.
II			CO1: Prepare accounts in case of dissolution of partnership firm and insolvency of a
	A 11' 1 TT	D. I. M.	partner and partners.
	Allied – II	Database Management	
		System	CO1: Design the database and tables, learning of SQL queries.
			CO1: Apply the knowledge about the maintenance of database.
			CO1: Prepare the pictorial diagrams database (ER Diagram).

			CO1: Know about types and architectures of database.
	Core – IV	Computer Practical – I	CO1: Understand about the basics of computer.
		(MS – Office)	CO1: Gain the knowledge about MS – Word.
			CO1: Application of functions of MS – Excel.
			CO1: Develop the skills of designing and presentation in power point.
			CO1: Prepare resume, invitation, time table, report etc.
	Core – V	Business Law	CO1: Demonstrate an understanding of law of contracts.
			CO1: Know about the capacity to contract, contingent contracts and wagering
			agreements.
			CO1: Application of knowledge about contract of indemnity, bailment, and pledge.
			CO1: Understand about the contract of agency and its termination.
			CO1: Gain knowledge about sales of goods act, 1930.
	Core – VI	Corporate Accounting - I	CO1: Know about accounting treatment for shares issued at par, premium, discount,
			forfeiture and reissue of shares.
			CO1: Gain knowledge regarding redemption of preference shares.
			CO1: Learn about issue and redemption of debentures.
			CO1: Prepare the final accounts of joint stocks companies.
			CO1: Evaluation of goodwill and shares of Companies.
	Core – VII	Fundamentals of	
		Computer and Tally	CO1: Prepare the accounting master and accounting vouchers.
			CO1: Know about working of inventory master and preparation of inventory
III			vouchers.
			CO1: Learn about calculation of GST and working of Tally Audit.
			CO1: Know about creation of reports.
	Core – VIII	Business Statistical	CO1: Understand basic knowledge about statistics and measures of central tendency.
		Methods	CO1: Promote skill for calculation of measures of dispersion.
			CO1: Enable students to apply the statistical tools of correlation and regression
			analysis for interpretation of data.
			CO1: Gather information about index and construction of index number.
	C1-:11 T	Conital Market	CO1: Update knowledge of analysis of time series. CO1: Understand basics of financial services and its various dimensions.
	Skill – I	Capital Market	
			CO1: Gain knowledge about role and functions of SEBI.

			CO1: Identify the rating agencies and its services in India
			CO1: Gather information about Indian capital market trade practices.
			CO1: Create awareness about economic, industrial, company analysis
	Skill – II	Marketing	CO1: Gain knowledge about basics of marketing and modern marketing.
			CO1: Enlighten students about marketing functions.
			CO1: Know about of marketing mix and product life cycle.
			CO1: Highlight importance of pricing and its strategies and sales promotion.
			CO1: Update knowledge about recent trends in marketing.
	NMEC – I	Marketing	CO1: Gain knowledge about basics of marketing and modern marketing.
			CO1: Enlighten students about marketing functions.
			CO1: Know about of marketing mix and product life cycle.
			CO1: Highlight importance of pricing and its strategies and sales promotion.
			CO1: Update knowledge about recent trends in marketing.
	Core – IX	E - Commerce	CO1: Familiarize concept of E-Commerce.
			CO1: Carry out procedures for order procurement, order processing and post sales
			services.
			CO1: Know website principles, methods of customer Communication and handle
			electronic payment systems.
			CO1: Analyze the categories of E-Commerce and its applications.
			CO1: Identify security issues of E-Commerce and its applications.
	Core – X	Corporate Accounting – II	CO1: Develop the concept of amalgamation, absorption and external reconstruction
			of companies.
IV			CO1: Apply knowledge with the preparation of liquidator's final statement of
			account and internal reconstruction.
			CO1: Analyse accounting treatment of banking companies.
			CO1: Get deep insight into the accounting concept of insurance.
			CO1: Gain knowledge about accounting of holding company.
	Core – XI	Computer Practical - II	CO1: Know about basics of tally.
		(Tally)	CO1: Gain the knowledge about accounting and Stock masters.
		(Tuny)	CO1: Prepare the accounting vouchers.
			CO1: Create the inventory vouchers.
			CO1: Evaluate the Financial reports.

		Business Mathematics	COL Understand introduction basic concepts and working making in restrict
		and Decision Techniques	CO1: Understand introduction, basic concepts and working problems in matrix. CO1: Learn about sequence and series.
	Allied – III	and Decision Techniques	CO1: Application of probability in business.
			CO1: Gain knowledge about techniques of liners programming operation research.
			CO1: Acquire knowledge about application of transportation problems.
	Skill – III	Project Methodology	CO1: Understand about basics of research.
	SKIII – III	Froject Methodology	CO1: Know about Identification of problem selections and collections of reviews.
			CO1: Gain knowledge about framing of hypothesis.
			CO1: Gather information about data collection and analysis.
			CO1: Learn about preparation of project report.
	Skill – IV	Human Resource	
	SKIII – I V	Management Resource	CO1: Know about the concept of human resource planning.
		Wanagement	CO1: Learn about sources of recruitment and selection process.
			CO1: Provide information about types of interview and trainings.
			CO1: Highlight about international human resource management.
	NMEC – II	Human Resource	CO1: Understand the meaning, definition and functions of HRM.
	NWILC - II		CO1: Know about the concept of human resource planning.
		Management	CO1: Learn about sources of recruitment and selection process.
			CO1: Provide information about types of interview and trainings.
			CO1: Highlight about international human resource management.
	Core –XII	Cost Accounting	CO1: Develop skills needed to apply costing technique for each element of business.
		e e e e e e e e e e e e e e e e e e e	CO1: Gather the knowledge about materials management and inventory control
			techniques.
			CO1: Know about wage payment system.
			CO1: Classify the overheads and apportionment.
			CO1: Understand procedures to calculate cost of products and services.
V	Core – XIII	Auditing	CO1: Understand the role of auditing in accounting for business.
			CO1: Familiarize with provisions of the companies act relating to appointment,
			duties and liabilities of an auditor.
			CO1: Gather knowledge of importance of vouching and internal check in practice of
			various organizations.
			CO1: Analyse the internal check and internal control of audit.
			CO1: Create interest in the minds of students auditing in different business.

	Core – XIV	Income Tax Law &	COL Understand the basic principles of income toy law and residential status
	Core – XIV		r r
		Practice - I	CO1: Application of knowledge for calculation of salary like basic, PF and
			allowance.
			CO1: Gain knowledge about different items include in the salary.
			CO1: Gather information about taxation procedure of self and let-out house
			property.
			CO1: Learn the taxable procedures of income from business and profession.
	Core – XV	Software Development	
		with Visual Programming	project and design a various tool.
			CO1: Building the interface and data types
			CO1: Working of financial and other functions
			CO1: Function procedures and control arrays
			CO1: Creation of database and data report
	Core – XVI	Management Accounting	CO1: Gain basic knowledge of management accounting.
			CO1: Interpret the financial statements through ratio analysis.
			CO1: Know the concepts of fund flow and cash flow analysis.
			CO1: Acquire knowledge on budgetary control and how to prepare budgets.
			CO1: Gain knowledge about computation of marginal costing.
	Core – XVII	Entrepreneurial	CO1: Develop conceptual background of entrepreneurship Competencies.
		Development	CO1: Understand social responsibilities of entrepreneurs and problems and
			prospects of women entrepreneurs.
			CO1: Know about business idea generations.
VI			CO1: Gain knowledge about procedure to set up small scale industry and its
V1			challenges.
			CO1: Get exposures of financial institutions supporting tot the entrepreneurs.
	Core – XVIII	Income Tax Law &	CO1: Understand about calculation of capital gain.
		Practice - II	CO1: Acquire knowledge about the income from other sources.
			CO1: Gain information about the set off and carry forward the losses.
			CO1: Gather the knowledge about general deductions and rules for tax liability.
			CO1: Develop the skills of the students to access the tax liability of an Individuals,
			HUF, Firms and filing of returns.
	Core – XIX	Commerce Practical	CO1: Understand preparation of business forms and applications.
			CO1: Make banking entries and fill the forms.

		COL. Cathor knowledge shout filling of forms in an apparative assisting
		CO1: Gather knowledge about filling of forms in co-operative societies.
		CO1: Prepare agenda and minutes of company meetings.
	D	CO1: Create the tax return forms.
Elective – I	Project Work	CO1: Understand basics of research report.
		CO1: Identification of problem and collections of reviews.
		CO1: Analyses of hypothesis.
		CO1: Gather information about data collection and analysis.
		CO1: Create the skills of the students to prepare the project report.
Elective – II	Fundamentals of	1 1
	Insurance	CO1: Gain information about different types of life insurance and its procedure.
		CO1: Analyse the important theoretical concepts of fire insurance contract and
		settlement.
		CO1: Learn about the types of marine policies, reinsurance and double insurance.
		CO1: Creating the awareness about miscellaneous insurance.
Elective – III	Office Organisation	CO1: Learn the basic concept of modern office and its environment.
		CO1: Know about office organization, manual, authority and responsibility.
		CO1: Gather information of office system and correspondence.
		CO1: Gain knowledge about stationery management, filling system and indexing.
		CO1: Evaluate control and management office furniture's.
Elective – IV	Secretarial Practice	CO1: Understand about concept of company secretary, appointment and duties.
		CO1: Gather essential skills of maintenances of records, communication and
		management.
		CO1: Gain knowledge about depository and dematerialization.
		CO1: Evaluate the role of company secretary and contacting board meeting.
		CO1: Develop knowledge about statutory meeting.
Elective – V	Campus to Corporate	CO1: Understand the basics and over view of corporates.
		CO1: Know about business letters and preparations resumes.
		CO1: Preparation of reports.
		CO1: Learn the basics of English communication.
		CO1: Develop the personal skills.
Elective –	Customer Relationship	CO1: Understand about CRM and building of relationship.
	Management	CO1: Learn about evolution of CRM and creating CRM culture.
		CO1: Gain knowledge about planning and implementation of CRM project.
		Cor. Cam mo wreage about planning and implementation of Citiff project.

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		CO1: Overview the sales force automation.
		CO1: Evaluate marketing initiatives in ECRM.

#### DEPARTMENT OF COMMERCE

# Name of the Programme: M.Com

### **Programme Outcomes (POs):**

Upon completion of the degree requirements, students will be able

S.No	PO	PO Statements
	Number	
1	PO1	Student can acquire comprehensive knowledge in Finance, Accounting, Taxation, International Business and
		Corporate Laws.

2	PO2	Students can equip professional interpersonal and entrepreneurial skills.
3	PO3	All-inclusive outlooks of the program offer a number of value based and job-oriented courses, which ensure that students are trained up-to-date.
4	PO4	Students can meet the academic expectation in the fields of NET, SET and TRB etc.
5	PO5	Students can possess wide spectrum of managerial skills with competency building qualities in specific areas of commerce and other related fields.

# Programme Specific Outcome (PSOs):

S.No	PO Number	PO Statements
1	PSO1	To inculcate the knowledge of business and the techniques of managing the business with special focus on marketing, Insurance and banking theory law and practices.
2	PSO2	To impart the knowledge basic accounting principles and the latest application oriented corporate accounting methods.
3	PSO3	To develop the decision making skill through costing methods and practical application of management accounting principles.
4	PSO4	To enhance the horizon of knowledge in various field of commerce through advertising and sales promotion, auditing and entrepreneurial development.
5	PSO5	To enhance the computer literacy and its applicability in business through latest version on tally and e-commerce principles. To create awareness in application oriented research through research for business decisions.

Course Outcome (COs):

Semester	Course	Title of the course	Course Outcome
	Core – I	Marketing Management	CO1: Identify core concepts of marketing and marketing process.
			CO1: Formulate new product strategy and brand strategies.
			CO1: Understand channels of distribution.
			CO1: Gain knowledge about salesmanship and sales promotion.
			CO1: Create the awareness about concept of advertising and media of
			advertisement.
	Core – II	Accounting for	
		Managerial Decision	decision making.
			CO1: Develop knowledge about ratio analysis and interpretation of financial
			statements.
			CO1: Preparation of fund flow statement and cash flow statement.
			CO1: Get an idea about preparation of various types of budget.
			CO1: Acquire knowledge about standard costing techniques.
	Core – III	Financial Management	CO1: Gain knowledge about basics of financial Management.
I			CO1: Learn about cost of capital and capital budgeting.
			CO1: Understand Financial leverages and capital structure.
			CO1: Acquire Knowledge about dividend policy and dividend theories.
			CO1: Analysis of working capital Management, cash and inventory management.
	Core – IV	Modern Banking	CO1: Acquire knowledge in banking and financial system in India.
			CO1: Know about E-banking and Financial Services.
			CO1: Gain information about mobile banking and telephone banking.
			CO1: Gather knowledge about e-banking, m-banking and internet banking.
	TI T	0 : : 101 :	CO1: Create knowledge regarding recent trends in Indian Banking.
	Elective – I	Organisational Behaviour	CO1: Gain knowledge about concept of organizational behavior.
			CO1: Familiarize with concept of personality determinants and its theories.
			CO1: Learn about concept and theories of motivation.
			CO1: Gain knowledge about individual and group behavior.
			CO1: Create the skills of interpersonal communication and control of organizational conflict.
	Elective II	Duciness Environment	
	Elective – II	Business Environment	CO1: Understand about business environment and formulation of business strategy.
			CO1: Outline about the privaitasation and industrial policy

			COL Beauties the societies and societies are societies and societies are societies and societies are societies and societies and societies are societies and societies are societies and societies are
			CO1: Recognise the capitalism, socialism and mixed economy
			CO1: Gain the knowledge about technical environment and financial institution in
			India Col V
	~		CO1: Know about the concepts of liberalization, Globalization and industrial policy.
	Core – V	Advanced Cost	
		Accounting	CO1: Get deep insight into material cost control and labour cost control.
			CO1: Learn about overheads, its classification, apportionment, reapportionment and
			absorption of overheads.
			CO1: Gain knowledge about job costing and contract costing.
			CO1: Application of knowledge towards process costing, joint and by-products.
	Core – VI	Investment Analysis and	1
		Portfolio Management	CO1: Acquire knowledge about investment strategies and valuation of securities.
			CO1: Learn about fundamental analysis and its sources of information.
			CO1: Gain knowledge about technical analysis and market efficiency.
			CO1: Know about CAPM and risk free lending and borrowings.
	Core – VII	Advanced Business	CO1: Promote skill of applying statistical techniques in business.
		Statistics	CO1: Learn about correlation and regression analysis for research.
II			CO1: Applications and knowledge of probability theorems.
			CO1: Test hypothesis by using of advanced statistical tools.
			CO1: Apply statistical tools in analysis and interpretation of data.
	Core – VIII	E – Commerce	CO1: Familiarize concept of E-Commerce.
			CO1: Carry out procedures for order procurement, order processing and post sales
			services.
			CO1: Know website principles, methods of customer Communication and handle
			electronic payment systems.
			CO1: Analyze the categories of E-Commerce and its applications.
			CO1: Identify security issues of E-Commerce and its applications.
	Elective – III	Financial Markets and	
		Services	CO1: Know about banking functions and investment patterns.
			CO1: Gather knowledge about Merchant banking and its function.
			CO1: Gain information about financial markets, functions and features.
			CO1: Analyse about industrial securities investment.

Elective—IV Management COI: Acquire knowledge about foreign trade, opportunities and challenges. COI: Provide an insight into the sources of finance for foreign trade. COI: Know about balance of payment and recent trends.  COI: Understand export trade policies and organization. COI: Get an idea about institutional infrastructure polices and economic conditions. COI: Understand business research and can frame a research design. COI: Understand concepts of sampling and techniques of sampling. COI: Know about data collection methods and applications of various tools. COI: Interpret data by applying appropriate tests. COI: Draft effective reports that suit the needs of target audience. COI: Coll: Acquire knowledge about issue, forfeiture and re-issue of shares and redemption of preference shares and debentures. COI: Understand preparation of final accounts of joint stock companies. COI: Preparation of final accounts of joint stock companies. COI: Preparation of final accounts of banking and Insurance Companies COI: Computation of liquidators' final statement of A/c and understanding the concept of holding companies. COI: Acquire knowledge about amalgamation, absorption and reconstruction. COI: Computation of final accounts of banking and Insurance Companies COI: Acquire knowledge about recruitment, selection, training and job evaluation of human resources. COI: Acquire knowledge about recruitment, selection, training and job evaluation of human resources and grievances redressal forum.  COI: Create the awareness for management of indiscipline among the employees and grievances redressal forum. COI: Gain knowledge with computation of salary income and house property income. COI: Get an exposure about provisions relating to Income from business and profession and capital gain. COI: Learn about computation of income from other sources, deductions, procedure for set-off and carry forward of losses. COI: Computation of total income and tax liability of an individual.				
Core – IX    Core – IX   Research Methodology   Col: Understand export trade policies and organization.   Col: Guest an idea about institutional infrastructure polices and economic conditions.		Elective – IV	Export – Import	CO1: Acquire knowledge about foreign trade, opportunities and challenges.
Core – IX Research Methodology Col: Understand export trade policies and organization. Col: Get an idea about institutional infrastructure polices and economic conditions. Col: Understand business research and can frame a research design. Col: Understand business research and can frame a research design. Col: Understand concepts of sampling and techniques of sampling. Col: Interpret data by applying appropriate tests. Col: Draft effective reports that suit the needs of target audience. Col: Gain knowledge about issue, forfeiture and re-issue of shares and redemption of preference shares and debentures. Col: Understand preparation of final accounts of joint stock companies. Col: Acquire knowledge about amalgamation, absorption and reconstruction. Col: Computation of liquidators' final statement of A/c and understanding the concept of holding companies. Col: Preparation of final accounts of banking and Insurance Companies Col: Learn about human resource management and role of human resource managers. Col: Learn about human resource planning, job analysis, job specifications etc. Col: Acquire knowledge about recruitment, selection, training and job evaluation of human resources. Col: Develop knowledge relating to causes of conflict and management of conflict. Col: Create the awareness for management of indiscipline among the employees and grievances redressal forum.  Col: Gain knowledge with regard to basic concepts of income tax. Col: Familiarize with computation of salary income and house property income. Col: Get an exposure about provisions relating to Income from business and profession and capital gain. Col: Learn about computation of income from other sources, deductions, procedure for set-off and carry forward of losses.			Management	CO1: Provide an insight into the sources of finance for foreign trade.
Core – IX    Core – IX   Research Methodology   Col: Understand business research and can frame a research design.   Col: Understand business rose search and can frame a research design.   Col: Understand business rose search and can frame a research design.   Col: Understand concepts of sampling and techniques of sampling.   Col: Interpret data by applying appropriate tests.   Col: Draft effective reports that suit the needs of target audience.   Col: Draft effective reports that suit the needs of target audience.   Col: Understand preparation of final accounts of joint stock companies.   Col: Acquire knowledge about amalgamation, absorption and reconstruction.   Col: Computation of liquidators' final statement of A/c and understanding the concept of holding companies.   Col: Preparation of final accounts of banking and Insurance Companies   Col: Acquire knowledge about amalgamation, absorption and reconstruction.   Col: Computation of liquidators' final statement of A/c and understanding the concept of holding companies.   Col: Preparation of final accounts of banking and Insurance Companies   Col: Col: Acquire knowledge about resource management and role of human resource managers.   Col: Learn about human resource planning, job analysis, job specifications etc.   Col: Acquire knowledge about recruitment, selection, training and job evaluation of human resources.   Col: Develop knowledge relating to causes of conflict and management of conflict.   Col: Create the awareness for management of indiscipline among the employees and grievances redressal forum.   Col: Gain knowledge with regard to basic concepts of income tax.   Col: Gain knowledge with regard to basic concepts of income tax.   Col: Gain acquire about computation of salary income and house property income.   Col: Gain acquire about computation of income from other sources, deductions, procedure for set-off and carry forward of losses.				CO1: Know about balance of payment and recent trends.
Core – IX Research Methodology CO1: Understand business research and can frame a research design. CO1: Understand concepts of sampling and techniques of sampling. CO1: Know about data collection methods and applications of various tools. CO1: Interpret data by applying appropriate tests. CO1: Draft effective reports that suit the needs of target audience. CO1: Gain knowledge about issue, forfeiture and re-issue of shares and redemption of preference shares and debentures. CO1: Understand preparation of final accounts of joint stock companies. CO1: Acquire knowledge about amalgamation, absorption and reconstruction. CO1: Computation of liquidators' final statement of A/c and understanding the concept of holding companies. CO1: Preparation of final accounts of banking and Insurance Companies CO1: Acquire knowledge about human resource management and role of human resource managers. CO1: Learn about human resource planning, job analysis, job specifications etc. CO1: Acquire knowledge about recruitment, selection, training and job evaluation of human resources. CO1: Develop knowledge relating to causes of conflict and management of conflict. CO1: Create the awareness for management of indiscipline among the employees and grievances redressal forum.  CO2: Gain knowledge with regard to basic concepts of income tax. CO3: Gain knowledge with computation of salary income and house property income. CO3: Get an exposure about provisions relating to Income from business and profession and capital gain. CO3: Learn about computation of income from other sources, deductions, procedure for set-off and carry forward of losses.				CO1: Understand export trade policies and organization.
COI: Understand concepts of sampling and techniques of sampling. COI: Know about data collection methods and applications of various tools. COI: Draft effective reports that suit the needs of target audience.  Core – X  Advance Corporate Accounting  COI: Gain knowledge about issue, forfeiture and re-issue of shares and redemption of preference shares and debentures. COI: Understand preparation of final accounts of joint stock companies. COI: Computation of liquidators' final statement of A/c and understanding the concept of holding companies. COI: Preparation of final accounts of banking and Insurance Companies COI: Preparation of final accounts of banking and Insurance Companies COI: Acquire knowledge about amalgamation, absorption and reconstruction. COI: Preparation of final accounts of banking and Insurance Companies COI: Acquire knowledge about reround a statement of A/c and understanding the concept of holding companies. COI: Learn about human resource management and role of human resource managers. COI: Acquire knowledge about recruitment, selection, training and job evaluation of human resources. COI: Develop knowledge relating to causes of conflict and management of conflict. COI: Create the awareness for management of indiscipline among the employees and grievances redressal forum.  COI: Gain knowledge with regard to basic concepts of income tax. COI: Familiarize with computation of salary income and house property income. COI: Get an exposure about provisions relating to Income from business and profession and capital gain. COI: Learn about computation of income from other sources, deductions, procedure for set-off and carry forward of losses.				CO1: Get an idea about institutional infrastructure polices and economic conditions.
Core – X  Advance Accounting  Core – X  Advance Accounting  Core – X  Advance Accounting  Core – X  Accounting  Core – XI  III  Core – XII  III  Core – XIII  III  Core – XII  III  Core		Core – IX	Research Methodology	CO1: Understand business research and can frame a research design.
Core – X Advance Accounting  Core – XI  Human Management  Core – XI  III  Core – XI  III  Core – XII  III  Core – XIII  III				CO1: Understand concepts of sampling and techniques of sampling.
Core – X Advance Accounting  Core – XI  III  Core – XI  III  Core – XI  III  Core – XI  III  Core – XII  III  Core – XII  III  Core – XII  III  Core – XII  Income Tax Planning  Core – XII  Income Tax Planning  Core – XII  Core – XII  Core – XII  Core – XII  Income Tax Planning  Core – XII  Core – XIII  Core – XII  Core – X				CO1: Know about data collection methods and applications of various tools.
Core – X Advance Accounting  Corporate Accounting  COI: Gain knowledge about issue, forfeiture and re-issue of shares and redemption of preference shares and debentures.  COI: Understand preparation of final accounts of joint stock companies.  COI: Acquire knowledge about amalgamation, absorption and reconstruction.  COI: Computation of liquidators' final statement of A/c and understanding the concept of holding companies.  COI: Preparation of final accounts of banking and Insurance Companies  COI: Know about human resource management and role of human resource managers.  COI: Learn about human resource planning, job analysis, job specifications etc.  COI: Acquire knowledge about recruitment, selection, training and job evaluation of human resources.  COI: Develop knowledge relating to causes of conflict and management of conflict.  COI: Create the awareness for management of indiscipline among the employees and grievances redressal forum.  COI: Familiarize with computation of salary income and house property income.  COI: Get an exposure about provisions relating to Income from business and profession and capital gain.  COI: Learn about computation of income from other sources, deductions, procedure for set-off and carry forward of losses.				CO1: Interpret data by applying appropriate tests.
Accounting  Accounting  Of preference shares and debentures.  CO1: Understand preparation of final accounts of joint stock companies.  CO1: Acquire knowledge about amalgamation, absorption and reconstruction.  CO1: Computation of liquidators' final statement of A/c and understanding the concept of holding companies.  CO1: Preparation of final accounts of banking and Insurance Companies  CO1: Preparation of final accounts of banking and Insurance Companies  CO1: Preparation of final accounts of banking and Insurance Companies  CO1: Acquire knowledge about human resource management and role of human resource managers.  CO1: Acquire knowledge about recruitment, selection, training and job evaluation of human resources.  CO1: Develop knowledge relating to causes of conflict and management of conflict.  CO1: Create the awareness for management of indiscipline among the employees and grievances redressal forum.  CO1: Gain knowledge with regard to basic concepts of income tax.  CO1: Familiarize with computation of salary income and house property income.  CO1: Get an exposure about provisions relating to Income from business and profession and capital gain.  CO1: Learn about computation of income from other sources, deductions, procedure for set-off and carry forward of losses.				CO1: Draft effective reports that suit the needs of target audience.
III  Core – XI Human Resource Management  Col: Learn about human resource planning, job analysis, job specifications etc. Col: Acquire knowledge about recruitment, selection, training and job evaluation of human resources and grievances redressal forum.  Core – XII Income Tax Planning		Core – X	Advance Corporate	CO1: Gain knowledge about issue, forfeiture and re-issue of shares and redemption
C01: Acquire knowledge about amalgamation, absorption and reconstruction. C01: Computation of liquidators' final statement of A/c and understanding the concept of holding companies. C01: Preparation of final accounts of banking and Insurance Companies C01: Know about human resource management and role of human resource managers. C01: Learn about human resource planning, job analysis, job specifications etc. C01: Acquire knowledge about recruitment, selection, training and job evaluation of human resources. C01: Develop knowledge relating to causes of conflict and management of conflict. C01: Create the awareness for management of indiscipline among the employees and grievances redressal forum.  Core – XII Income Tax and Tax Planning C01: Get an exposure about provisions relating to Income from business and profession and capital gain. C01: Learn about computation of income from other sources, deductions, procedure for set-off and carry forward of losses.			Accounting	of preference shares and debentures.
CO1: Computation of liquidators' final statement of A/c and understanding the concept of holding companies.  CO1: Preparation of final accounts of banking and Insurance Companies  CO1: Preparation of final accounts of banking and Insurance Companies  CO1: Know about human resource management and role of human resource managers.  CO1: Learn about human resource planning, job analysis, job specifications etc.  CO1: Acquire knowledge about recruitment, selection, training and job evaluation of human resources.  CO1: Develop knowledge relating to causes of conflict and management of conflict.  CO1: Create the awareness for management of indiscipline among the employees and grievances redressal forum.  CO2: Gain knowledge with regard to basic concepts of income tax.  CO3: Get an exposure about provisions relating to Income from business and profession and capital gain.  CO3: Learn about computation of income from other sources, deductions, procedure for set-off and carry forward of losses.				CO1: Understand preparation of final accounts of joint stock companies.
Core – XI Human Resource Management Manageme				CO1: Acquire knowledge about amalgamation, absorption and reconstruction.
CO1: Preparation of final accounts of banking and Insurance Companies  Core – XI Human Resource Management  Resource Management  CO1: Know about human resource management and role of human resource managers.  CO1: Learn about human resource planning, job analysis, job specifications etc.  CO1: Acquire knowledge about recruitment, selection, training and job evaluation of human resources.  CO1: Develop knowledge relating to causes of conflict and management of conflict.  CO1: Create the awareness for management of indiscipline among the employees and grievances redressal forum.  Co1: Gain knowledge with regard to basic concepts of income tax.  CO1: Familiarize with computation of salary income and house property income.  CO1: Get an exposure about provisions relating to Income from business and profession and capital gain.  CO1: Learn about computation of income from other sources, deductions, procedure for set-off and carry forward of losses.				CO1: Computation of liquidators' final statement of A/c and understanding the
Core – XI Human Resource Management  Human Resource Management  Col: Know about human resource management and role of human resource managers.  Col: Learn about human resource planning, job analysis, job specifications etc.  Col: Acquire knowledge about recruitment, selection, training and job evaluation of human resources.  Col: Develop knowledge relating to causes of conflict and management of conflict.  Col: Create the awareness for management of indiscipline among the employees and grievances redressal forum.  Core – XII Income Tax and Tax  Planning  Col: Gain knowledge with regard to basic concepts of income tax.  Col: Familiarize with computation of salary income and house property income.  Col: Get an exposure about provisions relating to Income from business and profession and capital gain.  Col: Learn about computation of income from other sources, deductions, procedure for set-off and carry forward of losses.				concept of holding companies.
Management  Manage				CO1: Preparation of final accounts of banking and Insurance Companies
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CO1: Acquire knowledge about recruitment, selection, training and job evaluation of human resources.  CO1: Develop knowledge relating to causes of conflict and management of conflict.  CO1: Create the awareness for management of indiscipline among the employees and grievances redressal forum.  Core – XII Income Tax and Tax Planning CO1: Gain knowledge with regard to basic concepts of income tax.  CO1: Familiarize with computation of salary income and house property income.  CO1: Get an exposure about provisions relating to Income from business and profession and capital gain.  CO1: Learn about computation of income from other sources, deductions, procedure for set-off and carry forward of losses.	111		Management	managers.
of human resources. CO1: Develop knowledge relating to causes of conflict and management of conflict. CO1: Create the awareness for management of indiscipline among the employees and grievances redressal forum.  Core – XII Income Tax and Tax Planning CO1: Gain knowledge with regard to basic concepts of income tax. CO1: Familiarize with computation of salary income and house property income. CO1: Get an exposure about provisions relating to Income from business and profession and capital gain. CO1: Learn about computation of income from other sources, deductions, procedure for set-off and carry forward of losses.				CO1: Learn about human resource planning, job analysis, job specifications etc.
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Core – XII Income Tax and Tax CO1: Gain knowledge with regard to basic concepts of income tax.  Planning CO1: Familiarize with computation of salary income and house property income.  CO1: Get an exposure about provisions relating to Income from business and profession and capital gain.  CO1: Learn about computation of income from other sources, deductions, procedure for set-off and carry forward of losses.				
Core – XII Income Tax and Tax Planning CO1: Gain knowledge with regard to basic concepts of income tax.  CO1: Familiarize with computation of salary income and house property income.  CO1: Get an exposure about provisions relating to Income from business and profession and capital gain.  CO1: Learn about computation of income from other sources, deductions, procedure for set-off and carry forward of losses.				
Planning  CO1: Familiarize with computation of salary income and house property income.  CO1: Get an exposure about provisions relating to Income from business and profession and capital gain.  CO1: Learn about computation of income from other sources, deductions, procedure for set-off and carry forward of losses.				
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profession and capital gain. CO1: Learn about computation of income from other sources, deductions, procedure for set-off and carry forward of losses.			Planning	· · · · · · · · · · · · · · · · · · ·
CO1: Learn about computation of income from other sources, deductions, procedure for set-off and carry forward of losses.				
for set-off and carry forward of losses.				
				-
CO1: Computation of total income and tax liability of an individual.				
				CO1: Computation of total income and tax liability of an individual.

	Elective – V	Resource Management	CO1: Know about Resource management techniques and models.
	Licetive - v	Techniques	CO1: Formulate linear programming problems and solution using simplex method.
		reciniques	CO1: Gather knowledge about transportation and assignment problem.
			CO1: Acquire Knowledge about decision theory using statistical methods.
			CO1: Familiarise CPM and PERT, techniques of analysis, network time series and
			trend analysis.
	Elective – VI	Retail Marketing	CO1: Apply principles, practices, and concepts used in retail marketing
	Elective – VI	Retail Walketing	management.
			CO1: Describe complex nature and environment of retail marketing management
			together with the buying and selling of goods, services, and ideas to the final
			consumer.
			CO1: Understand various types of retail stores and retail service quality
			management.
			CO1: Learn about the retail pricing and techniques.
			CO1: Gain knowledge about the concept of retail channel management.
	Core – XIII	Indirect Tax	CO1: Understand basic concepts of indirect Tax and its principles.
			CO1: Know about customs act and its powers.
			CO1: Learn about basics of GST.
			CO1: Develop skills in preparation of GST.
			CO1: Create the skills for filling of return and registration procedures.
	Core – XIV	Services Marketing	CO1: Gain knowledge about concepts of service marketing.
			CO1: Familiarize with concept of service marketing mix, logistics and supply chain
			management.
IV			CO1: Learn about transportation service and marketing strategies.
			CO1: Get deep insight into tourism marketing concept.
			CO1: Know about the concept of Courier and telecommunication service.
	Core – XV	Project Work	CO1: Understand basics of research report in the commerce field.
			CO1: Know about identification of problem selections and collections of reviews.
			CO1: Gain knowledge about framing of hypothesis.
			CO1: Gather information about data collection and analysis.
			CO1: Develop the skills of preparation of project report.
	Elective – VII	Insurance and Risk	
		Management	CO1: Learn about Life insurance policies, procedures and Settlement.

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			CO1: Enrich the students about fire, marine and other insurance policies.
			CO1: Gain knowledge about various provisions regarding IRDA Act.
			CO1: Know about risk management and control by management and corporations.
	Elective – VIII	Strategic Management	CO1: Understand concepts and functions of strategies management.
			CO1: Gain knowledge about modernization and disinvestment.
			CO1: Acquire knowledge about functional strategies, logistics and HRM.
			CO1: Know about strategy implementation and relationship.
			CO1: Evaluation of controlling strategic management.
	EDC – I	<b>Business Communication</b>	CO1: Know about various modern methods of communication and communication
			networks.
			CO1: Learn about how to write the business letter, layout, kinds and functions etc.
			CO1: Know about writing of sales letter, enquiry, and goodwill letter.
			CO1: Prepare circular letter and agency letter.
			CO1: Demonstrate to write bank correspondence.
	EDC – II	Principles of Commerce	CO1: Understand basic concepts of business, trade and commerce.
			CO1: Learn about different forms of business organization.
			CO1: Know about concept of partnership, types, functions etc.
			CO1: Gain knowledge about concepts and functions of joint stock companies.
			CO1: Acquire concept of co-operative society and public enterprise.
	EDC – III	Principles of Accounting	CO1: Understand fundamental accounting concepts, principles, conventions and
			final accounts.
			CO1: Learn about preparation of journal, ledger, trial balance etc.
			CO1: Impart knowledge with relevance to preparation of subsidiary books.
			CO1: Know about preparation final accounts of companies.
			CO1: Create knowledge regarding methods of providing depreciation.