

B.Com.

Program outcomes

On completion of the program:

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

PO 2: Learners will be equipped to join the industry or setup own entities, peruse further professional and other courses.

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

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

Specific Programme Outcome

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

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

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

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

PSO5: to enable students with ICT skills through MS Excel and enrich their knowledge for career enhancement.

Semester I

Course Outcomes

Course Outcome	Accountancy and Financial Management - I
CO I	Learner came to know compulsory accounting standards issued by ICAI, its relevance to India in maintenance of accounts, disclosure and revenue recognition
CO II	Learner came to know various methods of stock valuation; methods which are recognised under AS-2, impact on profit if a method is changed.
CO III	Learner came to know what is capital exp. and revenue exp. And distinction between them; its importance in preparation of final accounts.
CO IV	Learner got the skill of preparing Final account of sole proprietary concern of manufacturing unit and trading unit.
CO V	Learner developed the skill of preparing final accounts for departmental store, allocation of cost among different depts. On suitable basis
CO VI	Learner developed the skill of accounting of hire purchase transactions, calculation of interest, depreciation etc

Course Outcomes

Course Outcome	Mathematical and Statistical Techniques-I
CO I	Students will be able to understand concept of Shares and Mutual fund, able to determine profit, rate of interest etc for the investment.
CO II	Students will be able to apply counting principles like combination and permutation in various problems
CO III	Students will know how to determine optimal solution graphically
CO IV	Students will be able to apply mean, mode, median, standard deviation etc. In different areas of commerce accounts and economics
CO V	Students will be able to calculate probability of basic real-life problems

Course Outcomes

Course Outcome	Business communication - I
CO I	The program aims to develop communication skill.
CO II	To build confidence to face the challenges of the corporate world.
CO III	Create awareness shapes attitudes and overall improves interaction between people.

Course Outcomes

Course Outcome	Introduction to Business and Service Sector I
CO I	Understanding Concept of Traditional and modern businesses
CO II	Clear New Trends in Business. e.g Privatization, Liberalization & Globalization
CO III	Obtaining the knowledge about Elements of Business Environment.
CO IV	Knowledge about Feasibility and Project Report.
CO V	Understanding the concept of Entrepreneurship, Entrepreneur and Women Entrepreneur.

Course Outcomes

Course Outcome	Foundation Course-I
CO I	Students are made to understand the religious, linguistic and cultural diversity of the Indian society and its characteristics
CO II	Students are able to describe the nature of inequality and its causes and consequences on the society.
CO III	Students are made to understand the nature of inequality caused due to these problems and find the solution.
CO IV	Students are able to understand the nature of preamble, features of the constitution and significance of fundamental duties
CO V	Students are able to understand working of the local self-government like municipal corporation, Z.P. Gram Panchayat etc

Semester II Course Outcomes

Course Outcome	Accountancy and Financial Management - II
CO I	Learner got the understanding of Single entry and how to
CO II	Learner develop the skill of preparing branch accounts its relevance and ascertainment of branch profit.
CO III	Learner came to know what is consignment sale, its relevance, accounting of transactions in the books of consignor and consignee and ascertaining consignment profit.
CO IV	Learner got the understanding of various types of general insurance; how to ascertain stock on the date of fire, calculation of claim when insurance cover is more or less than stock.

Course Outcomes

Course Outcome	Mathematical and Statistical Techniques-II
CO I	Students will be able to use derivatives for solving various commercial problems
CO II	Students will be able to calculate annuity, EMI and interest for their personal as well as real life investments.
CO III	Students will be able to correlate different entities and are able to give a linear relation between those values
CO IV	Students will be able to apply concept of time series or index numbers to analyse a business.
CO V	Students will have basic idea of probability and its distributions

Course Outcomes

Course Outcome	Business communication - I
CO I	To learn the principles of effective communication so that they can communicate with confidence in the corporate world.
CO II	Understands the techniques of group discussion. The guidelines of preparing for the Interview along with the knowledge of drafting different formats of letters like enquiry, sales, marketing, claim, adjustments, appointment and termination.
CO III	Enhances understanding the effective use of communication technology

Course Outcomes

Course Outcome	Introduction to Business and Service Sector II
CO I	Understanding the concept and classification of Services.
CO II	Cleaning marketing Mix For Service (4Ps)
CO III	Getting Knowledge about Scope and opportunities in Service Sector.
CO IV	Knowledge about Recent Trends in Service Sector. E.g BPO, KPO, LPO, ERP.
CO V	Getting the knowledge about E- Commerce and scope and population of e-commerce

Course Outcomes

Course Outcome	Foundation Course-II
CO I	Students are able to understand the meaning of basic concepts related to globalization and its impact on the Indian economy
CO II	Students are made to understand the significance of basic human life and fundamental rights in the modern society
CO III	Students are able to understand nature of environmental problems and their duty towards protection of the environment
CO IV	Students are able to explain the causes of stress, conflict, aggression and violence.
CO V	Students able to understand various techniques like Yoga, meditation, etc. as the tools to manage stress.

Semester III Course Outcomes

Course Outcome	Accountancy and Financial Management – III (Financial Accounting)
CO I	Students will understand the process of preparation of final account of admission, retirement and death of partners. Be able to analyses the profit/loss of firm at time of pre and post admission, retirement and death of partners. Able to understand accounting treatment of Goodwill during admission, retirement and death of partner. Final Account of Partnership firms with various adjustments
CO II	Students come to know the meaning of dissolution in depth. Get knowledge of internal and external liabilities. Methods of piecemeal distribution of cash. Distribution of cash among the external and internal liabilities appropriately.
CO III	Understand the meaning and concept of Amalgamation. Purpose of amalgamation and the methods of amalgamation Will able to understand accounting procedure
CO IV	Will understand the concept and need of conversion of partnership firm into a company. Methods of Purchase Consideration

Course Outcomes

Course Outcome	Accountancy and Financial Management – V (Introduction to Management Accounting)
CO I	Students would explain the significance of basic concept, importance & functions of Management Accounting

CO II	Students would illustrate the Vertical format of financial statements, and also tools of financial analysis such as Trend Analysis, Comparative Analysis and Common Size Statement.
CO III	Students would calculate the various ratios and would be able to discuss the significance and use of the various ratios.
CO IV	Students would be able to prepare cashflow statements using Indirect method.
	Students would calculate the estimated working capital requirement of the entity.

Course Outcomes

Course Outcome	Business Law - I
CO I	To give the brief idea about the framework of Indian Business Law.
CO II	Explain the students with case law studies related to business law.
CO III	Prepare Students about the legal aspects of business.

Course Outcomes

Course Outcome	Management: Functions and Challenges (Commerce- III)
CO I	Learners are expected to know the meaning of management, evolution of management thoughts and be able to compare ancient and modern management approach.
CO II	Learners are expected to apply the process of Planning in day-to-day activities. They should be able to use Decision Making Techniques while making decisions
CO III	Learners are expected to understand the bases of departmentation in various companies.
CO IV	They should also understand the importance of motivation and leadership with proper controls. Learners are expected to know the challenges faced by man

Course Outcomes

Course Outcome	Foundation Course-III
CO I	The successful completion of course will enable the learner to understand the remedial measures taken to address human right issues.
CO II	It will help create awareness and empathy among learners about various issues faced by marginalized sections of society
CO III	It will help ingrain social responsibility and participatory approval towards society.

Semester IV

Course Outcomes

Course Outcome	Accountancy and Financial Management – IV (Financial Accounting)
CO I	Students will learn about the meaning of companies, its types and procedure of formation of company.
CO II	Students will learn the concept of redemption of preference shares, sources of redemption, accounting procedure of redemption and preparation of balance sheet of the company immediately after redemption.
CO III	Students shall get the knowledge of basis of redemption, methods of redemption, conversion of debentures, redemption of both preference shares and debentures and preparation of balance sheet of the company immediately after redemption
CO IV	Students shall understand the concept of profit prior to incorporation and its treatment in accounts

Course Outcomes

Course Outcome	Accountancy and Financial Management – VI (Auditing)
CO I	Learners will be able to understand basics of Auditing Concepts and Techniques and their application in Audit
CO II	The learner shall be able to comprehend Standards on Quality Control (SQC)s and New/Revised Standards (Auditing, Review and Others) issued under the Clarity Project
CO III	Learners shall possess the knowledge of interpreting the Audit Report of the Companies through cases and examples with reference to New/Revised Standards (Auditing, Review and Others)
CO IV	Learners shall be able to read and comment on Annual Reports of the companies listed on BSE with reference SA 700-799, Audit Conclusions and Reporting

Course Outcomes

Course Outcome	Business Law - II
CO I	Prepare Students with laws related to Consumers protection Act, IPR, Company Act, partnership Act which will help the students to have complete legal knowledge of Business.
CO II	Provides legal knowledge to the students about Right to information act

Course Outcomes

Course Outcome	Commerce IV (Production and Finance)
CO I	The learner is expected to understand the production process of industries and the inventory control techniques followed by them.
CO II	The learner is expected to know the various Quality Management processes and techniques adopted by companies.
CO III	The learner is expected to have a complete understanding of all components of the Indian financial system.
CO IV	The learner is expected to differentiate between different types of market players.
CO V	A desired outcome is that the learner is motivated to become more financially included by participating in financial markets

Course Outcomes

Course Outcome	Foundation Course-IV
CO I	The successful completion of the course will help learners to become aware of contemporary rights and their role in building a healthy society
CO II	It will impart detailed knowledge about latest technologies, their applications and limitations. This will help in bringing a sense of responsibility with respect to usage of technology among learners.
CO III	It will help improve interpersonal and soft skills among learners to make them

S. Y. B. A. Course Outcome

Course Outcome	Advertising – I
CO I	Students are expected to know the meaning of advertising and its importance to brand building.
CO II	They are also expected to get empowered as consumers and learn how to bring accountability to advertising.
CO III	Students learn about the emergence of media as well as study about the technological advancements/ growth of media industry in India
CO IV	To explain the different forms of advertising and stimulate interest

Course Outcome

Course Outcome	Advertising – II
CO I	Get an understanding of advertising as a tool of Integrated Marketing Communication.
CO II	Obtain knowledge about economic and social impact of advertising and thereby ethical aspects in advertising
CO III	Understand different types of advertising and role of advertising agency.
CO IV	Be aware of various mediums of advertising and understand its benefits and disadvantages.
CO V	Learn about techniques of using and creating Copy, Slogan, headlines, illustrations and logo for effective construction of advertisements.

(Semester V)

Course Outcomes

Course Outcome	Financial Accounting and Auditing – VII (Financial Accounting)
CO 1	Obtaining the knowledge of preparation of final accounts, banks and insurance company
CO 2	Obtaining the knowledge of procedure of buy back shares
CO 3	Exposure to valuation of equity shares, debentures and securities
CO 4	Getting knowledge of responsibilities of ethical behavior for accountants such as CSR and Financial Reporting

Course Outcomes

Course Outcome	Financial Accounting and Auditing – VIII (Cost Accounting)
CO 1	1. Clear concepts of Cost, Costing and Cost Accounting
CO 2	2. Getting knowledge about Material Cost, Labour Cost and Overheads
CO 3	3. Obtaining the knowledge of classification of costs and preparation of cost sheets

Course Outcomes

Course Outcome	Export Marketing- I
CO 1	1. To understand the main concept of export marketing. Eg. Blanket permit, duty draw back and dumping etc.
CO 2	2. Understanding the importance of Export Marketing and Promotion Organisation in India
CO 3	3. Understanding of procedure for obtaining export finance

Course Outcomes

Course Outcome	Purchasing & Store Keeping - I
CO 1	1) To give the knowledge about the materials management and material requirement planning.
CO 2	2) Study the Material research & E- Material Management.
CO 3	3) To explain the scientific purchasing
CO 4	4) To learn the purchase procedure ie. National Purchase procedure & International Purchase procedure

Course Outcomes

Course Outcome	Direct Tax- I
CO 1	1. Understanding the concept of Direct Tax
CO 2	2. Understanding the basic terms E.g Assessee, assessment year, annual value, business, capital assets, income, person, previous year, transfer.
CO 3	3. Obtaining the knowledge of Heads of Income. e.g Salary, House Property, profits and gain of business or profession, Capital gains, other sources.
CO 4	4. Knowledge about Deduction form total Income. E.g S 80, S 80C, S80CCC, S 80D, S 80DD, S 80E, S 80 U S 80 TTA.

Course Outcomes

Course Outcome	Marketing and Human Resource Management - V
CO 1	1. Clearing concepts of Traditional Marketing and Modern Marketing
CO 2	2. Knowledge about essentials of good Management Information System
CO 3	3. Understanding importance of Marketing Mix
CO 4	4. Clear concepts of Human Resource Management, Human Resource Planning, Human Resource Development

(Semester VI)
Course Outcomes

Course Outcome	Financial Accounting and Auditing – IX (Financial Accounting)
CO 1	Treatment of Amalgamation, Internal and External Reconstruction of companies.
CO 2	Getting knowledge of Liquidation of Companies.
CO 3	Getting knowledge of underwriting of shares and debentures ⁶
CO 4	Understanding of accounting for Limited Liability Partnership and Liquidation Companies ⁶

Course Outcomes

Course Outcome	Financial Accounting and Auditing – X (Cost Accounting)
CO 1	Exposure to reconciliation of cost and financial accounts
CO 2	Treatment of Contract Costing, Process Costing,
CO 3	Getting knowledge of Marginal Costing, Standard Costing

Course Outcomes

Course Outcome	Export Marketing - II
CO 1	Understanding role of financial institutions
CO 2	Explanation of the registration of export procedure with different authorities
CO 3	Understanding Export trade and documents and incentives used in it
CO 4	Understanding the Export pricing, export Quotation, Marketing Strategy and calculation of FOB Price.

Course Outcome	Purchasing & Store Keeping - II
CO 1	Create awareness about Store keeping & material handling.
CO 2	Understands the techniques of Store accounting & Store Record.
CO 3	Information about how to control inventory control.
CO 4	To learn the concepts, Nature, importance, & Challenges of logistics. & Supply chain management

Course Outcomes

Course Outcome	Indirect Tax - II
CO 1	Knowledge in detailing about Concept of Goods and service tax Act 2017.
CO 2	Understanding type of GST in India. (CGST, SGST, IGST, UTGST).
CO 3	Clear the concept of Supply and information about levy and Collection of Tax.
CO 4	Getting the knowledge about Input Tax credit and computation payment of GST.
CO 5	Obtaining the knowledge of Registration Under GST Law

Course Outcomes

Course Outcome	Marketing and Human Resource Management - VI
CO 1	Understanding knowledge about role of Human Resource Manager
CO 2	Understanding recent trends in Human Resource Management
CO 3	

MASTER OF COMMERCE (ADVANCED ACCOUNTANCY)

PROGRAM OUTCOME

- PO 1:** To provide a systematic and rigorous learning and exposure to Banking and Finance related disciplines.
- PO 2:** To train the student to develop conceptual, applied and research skills as well as competencies required for effective problem solving and right decision making in routine and special activities relevant to financial management and Banking Transactions of a business.
- PO 3:** To acquaint a student with conventional as well as contemporary areas in the discipline of Commerce.
- PO 4:** To enable a student well versed in national as well as international trends.
- PO 5:** To facilitate the students for conducting business, accounting and auditing practices, role of regulatory bodies in corporate and financial sectors nature of various financial instruments.
- PO 6:** To provide in-depth understanding of all core areas specifically Advanced Accounting, International Accounting, Management, Security Market Operations and Business Environment, Research Methodology and Tax planning.

PROGRAM SPECIFIC OUTCOME

After Completing Masters in Commerce students are able to: -

- PSO1:** Develop an ability to apply knowledge acquired in problem solving.
- PSO2:** Ability to work in teams with enhanced interpersonal skills and communication.
- PSO3:** The students can work in different domains like Accounting, Taxation, HRM, Banking and Administration.

PSO4: Ability to start their own business.

PSO5: Ability to work in MNCs as well as pvt, and public companies.

PSO6: To develop team work, leadership and managerial and administrative skills.

PSO7: Students can go further for professional courses like CA/ CS/CMA/CFA

PSO8: Plan and undertake independent research in a chosen discipline.

COURSE OUTCOMES

MCOM PART- I

Course Outcome	Strategic Management
CO 1	Devise strategic approaches to managing a business successfully in a global context
CO 2	Develop and prepare organizational strategies that will be effective for the current environment.
CO 3	Explain the importance, scope and concept of Strategy and Strategic Management Process
	Economics for Business Decisions
CO 1	Apply demand and supply analysis to explain how prices and output are determined in different markets
CO 2	Utilize game theory to analyze political economic problems.
CO 3	Compare and contrast common market structures
	Cost and Management Accounting
CO 1	Use Cost Accounting Methods to Optimize the Use of People, Resources, and Materials.
CO 2	To analyze Reports to Make Sound Pricing Decisions.
CO 3	Apply the Decision-Making tools from Marginal Costing i.e. CVP, BEP
	Business Ethics and Corporate Social Responsibility
CO 1	Acquire a set of skills and tools for evaluating ethical issues
CO 2	Apply tools and ideas acquired during the course to practical CSR problems
CO 3	Explain the importance, scope and functions of Corporate social responsibility towards the Society

COURSE OUTCOMES

MCOM PART- II

Course Outcome	E - Commerce
CO 1	Assess e commerce requirement of a business
CO 2	Demonstrate an understanding of the foundations and importance of E-commerce Explain regulatory environment of ecommerce.
	Research Methodology for Business
CO 1	Perform robust research through the application of accepted applied research methodologies.
CO 2	Apply fundamental skills in formulating research problems
CO 3	Explain the Concept & Features of a good research design and the difference between Qualitative research and Quantitative research approaches.
	Corporate Finance
CO 1	Provide the conceptual background for corporate financial analysis from the point of corporate value creation
CO 2	Evaluate different management decisions and their influence on corporate performance
CO 3	Develop analytical skills this would facilitate the decision making in business situations
	Macro-Economic Concepts and Applications
CO 1	Utilize a simple contemporary economic model such as the aggregate supply/aggregate demand model and describe the interrelationships among prices, income and interest rates as they affect consumption, saving and investment.
CO 2	Use and apply a wide range of economic models to analyze contemporary and historical macroeconomic events, and formulate and propose appropriate macroeconomic policies.
CO 3	Define fiscal and monetary policies and how these affect the economy.

COURSE OUTCOMES

MCOM PART- III

Course Outcome	Advanced Financial Accounting
CO 1	Prepare final accounts of banking companies
CO 2	Prepare final accounts of insurance companies following the statutory requirements
CO 3	Prepare the final accounts of cooperative societies
	Advanced Cost Accounting
CO 1	Identify and Assign Costs to Activities.
CO 2	Apply costing methods and techniques appropriate to a variety of different businesses
CO 3	Explain Strategic Cost Management and its importance
	Direct Tax
CO 1	Practice as a tax consultant in various areas under the IT ACT
CO 2	Apply the provisions of income tax laws in calculating income of various assesses
CO 3	Explain the Deductions to be made in Computing Total Income

COURSE OUTCOMES

MCOM PART- IV

Course Outcome	Corporate Financial Accounting
CO 1	Demonstrate knowledge of accounting standards and IFRS
CO 2	Aware of various requirements of corporate reporting
CO 3	Interpret consolidated financial reports
	Indirect Tax- Introduction to Goods and Service Tax
CO 1	Make use of knowledge of GST rules in taking managerial decisions in various tax related matters
CO 2	Analyze and understand the implications of GST on your business.
CO 3	Know “place of supply rules” and applicability of the same under GST
	Financial Management
CO 1	Decide form and amount of short-term financing that best suits a given corporate need based on historical and projected analysis
CO 2	Select and apply techniques in managing working capital
CO 3	Apply the tools from financial management this would facilitate the decision making i.e. Capital Budgeting, Ratio Analysis.

