

## **DEPARTMENT OF COMMERCE**

### **A. PROGRAMME OUTCOMES (PO)**

- Acquire conceptual knowledge of financial accounting and to impart skills for recording various kinds of business transactions.
- Demonstrate knowledge of major theories and models in key areas of organisational behaviour.
- Analyse organisational problems and generate realistic solutions based on current academic research in organisational behaviour.
- Demonstrate a knowledge of key concepts underlying quantitative decision analysis.
- Acquire domain knowledge
- Strengthen critical thinking and reasoning skills
- Develop effective communication skills
- Imbibe human values, inclusiveness attitude and socio-cultural sensitivity
- Build up self-esteem and competence to face challenges
- Attain life-readiness through problem-solving skills and competencies
- Demonstrate a knowledge of key concepts underlying quantitative decision analysis
- Critically evaluate new ideas, research findings, methodologies, and theoretical frameworks in a specialised field of study.

### **B. PROGRAMME SPECIFIC OUTCOME (PSO)**

- To build a strong foundation in accounting, management and business subjects
- To prepare students for a variety of career options in accounting, management and business related fields
- To equip students with skills and knowledge to excel in their future careers
- To develop critical thinking skills in students
- To prepare students enter Masters programmes like M.Com, M.B.A and pursue professional programmes like C.A, CMA, C.S. etc.
- To develop entrepreneurial skills in students

### **C. COURSE OUTCOMES (CO)**

<b>Semester</b>	<b>Course Code</b>	<b>Title of the Course</b>	<b>Course Outcome</b>
I	CO1CRT01	Dimensions and Methodology of Business Studies	<ul style="list-style-type: none"><li>• To understand business and its role in society</li><li>• To have an understanding of Business ethics and CSR</li><li>• To familiarise students with the various dimension of business environment and the role of Technology integration in business.</li></ul>

			<ul style="list-style-type: none"> <li>To familiarises students the importance of Business Research.</li> </ul>
	CO1CRT02	Financial Accounting I	<ul style="list-style-type: none"> <li>Prepare Financial Statements of companies in accordance with Generally Accepted Accounting Principles.</li> <li>Employ problem solving skills in Single Entry Accounts</li> <li>Employ problem solving skills Royalty Accounts</li> <li>Employ problem solving skills in Farm Accounts</li> </ul>
	CO1CRT03	Corporate Regulations and Administration	<ol style="list-style-type: none"> <li>To have a basic level knowledge in the incorporation, administration and winding up of corporates under The Companies Act 2013.</li> <li>To develop cognitive skills to analyse, evaluate and synthesise information about corporations and its various stakeholders.</li> <li>To develop skills to identify and resolve various legal and business related issues of corporates.</li> <li>To develop a commitment to engendering lawful, ethical and socially reasonable corporate behaviour.</li> </ol>
	CO1CMT01	Banking and Insurance	<ul style="list-style-type: none"> <li>To familiarize the students with the basic concepts and practice of banking and Insurance</li> <li>To familiarize the students with the changing scenario of Indian banking and insurance Sector</li> <li>To make the students explore with the fundamental principles of banking and insurance</li> <li>To prepare students for a professional base in the fields of banking and insurance, thus making it easier to secure jobs in these sectors.</li> </ul>
II	CO2CRT04	Financial Accounting II	<ol style="list-style-type: none"> <li>To acquaint students with the preparation of books of accounts of various types of business activities</li> <li>To develop the application of important accounting standards in the field of accounting</li> </ol>

			<p>3. To create awareness on the existing method of accounting procedure followed</p> <p>4. To equip the students to gain advanced knowledge in the field of accounting</p>
	CO2CRT05	Business Regulatory Framework	<ul style="list-style-type: none"> <li>• The course is intended to familiarise the students with the legal framework influencing business decisions.</li> <li>• To enable the students to apply the provisions of business laws in business activities.</li> <li>• To make students able to analyse the differences between various types of contract and provisions of various elements of contract.</li> <li>• To acquaint pupils to distinguish between Bailment and Pledge and Indemnity and Guarantee.</li> </ul>
	CO2CRT06	Business Management	<p>1. To familiarise the students with concepts and principles of management.</p> <p>2. To familiarise the students with the application of different techniques of management</p> <p>3. To help the students to understand how the business strategies help in effective utilisation of organisational resources.</p> <p>4. The course is intended to familiarise the students with the various managerial functions of the organisation.</p>
	CO2CMT0 2	Principles of Business Decisions	<ul style="list-style-type: none"> <li>• To familiarise the students with the economic principles and theories underlying various business decisions.</li> <li>• To equip the students to apply the economic theories in different business Situations.</li> <li>• To familiarise students with demand and price theory, and various concepts related to it.</li> <li>• To enable students to analyse production and its functions, cost and its related concepts.</li> </ul>

III	CO3CRT07	Corporate Accounts I	<ul style="list-style-type: none"> <li>• Prepare Financial Statements of companies in accordance with Generally Accepted Accounting Principles.</li> <li>• Employ problem solving skills in investment accounts of shares and Debentures</li> <li>• Employ problem solving skills in Insurance Accounts and settlement of claims</li> <li>• Gain Proficiency in Joint Stock Company accounts</li> </ul>
	CO3CRT08	Quantitative Techniques for Business- 1	<ul style="list-style-type: none"> <li>• To make the students understand the role of statistics and quantitative techniques</li> <li>• To enable the students with familiarize basic tools in statistics</li> <li>• To acquaint them with measures of central tendency and dispersion</li> <li>• To make students aware about interpolation and extrapolation</li> </ul>
	CO3CRT09	Financial Markets and Operations	<ol style="list-style-type: none"> <li>1. To Understand the broad concepts and mechanism of functioning of various financial markets.</li> <li>2. To familiarise the students with financial market operations in India</li> <li>3. To help students to appreciate and understand how financial markets and institutions operate.</li> <li>4. To Demonstrate an awareness of the current structure and regulation of the Indian financial services sector.</li> </ol>
	CO3CRT10	Marketing Management	<ol style="list-style-type: none"> <li>1. The objective of this course is to provide a sound understanding of the basic of marketing management and their applications in the business and industry</li> <li>2. To help students to understand the concept of marketing and its applications</li> <li>3. To help the students for applications of</li> </ol>

			marketing principles in business and industry 4. To make the students aware of modern methods and techniques of marketing.
	CO3OCT01	Finance and Taxation- Goods and Services Tax (Optional 1)	<ul style="list-style-type: none"> <li>To provide the basic knowledge of the taxation</li> <li>To understand the indirect tax system in India before and after gst</li> <li>To understand the evolution and implementation of GST in India</li> <li>To understand tax rate and procedure under GST.</li> </ul>
IV	CO4CRT11	Corporate Accounts II	<ul style="list-style-type: none"> <li>To acquaint them with the preparation Insurance Accounts</li> <li>To Familiarize them with preparation of financial statements of Banks</li> <li>To employ problem solving skills in Companies Amalgamation, Absorption , Internal and External reconstruction</li> <li>To understand the theory and practice of liquidation of companies</li> </ul>
	CO4CRT12	Quantitative Techniques for Business- II	<ul style="list-style-type: none"> <li>The course is provided to familiarise the students with the various quantitative techniques</li> <li>To enable the students to apply the practical problems and to obtain the analysis</li> <li>The course is provided for the practical application about various statistical methods</li> <li>To enable the students to know about the statistical tools like estimation in business decision making.</li> </ul>
	CO4CRT13	Entrepreneurship Development and Project Management	<ul style="list-style-type: none"> <li>To develop entrepreneurial spirit among students</li> <li>To empower students with sufficient knowledge to start up their venture with confidence</li> <li>To mould young minds to take up challenges and become employer than seeking employment and to make them aware of the opportunities and support for entrepreneurship in India</li> </ul>

			<ul style="list-style-type: none"> <li>• To evaluate and utilise relevant theories and concepts underpinning resolution of innovation management problems</li> </ul>
	CO4OCT01	Finance and Taxation- Financial Services (Optional 2)	<ul style="list-style-type: none"> <li>• To understand the role and function of the financial system in the country.</li> <li>• To give an awareness on the current structure and regulations of the Indian Financial Services sector.</li> <li>• Knowledge on financial products and services.</li> <li>• Awareness on Innovative Investment Avenues.</li> </ul>
V	CO5CRT14	Cost Accounting - 1	<ul style="list-style-type: none"> <li>• To familiarise the students with cost concepts and knowledge, such as terminology, fundamental principles, classifications, generalizations and methods.</li> <li>• To make the students learn the fundamentals of cost accounting as a separate system of accounting</li> <li>• To make students understand the various inventory cost flow assumptions like (FIFO, LIFO, Simple Average Cost, Weighted average) along with different practical problems.</li> <li>• To demonstrate ability to calculate wages and overheads under different methods.</li> </ul>
	CO5CRT15	Environment Management and Human Rights	<ul style="list-style-type: none"> <li>• To acquaint pupils with the different renewable and non-renewable resources: natural resources and associated problems.</li> <li>• Make students conversant with recent developments such as Green Accounting, Green Marketing, Green Accounting, and Green Washing.</li> <li>• Make students understand about environmental pollution, various social issues and the environment.</li> <li>• To familiarise student with Human rights as well as its national and</li> </ul>

			international implications.
	CO5CRT16	Financial Management	<ul style="list-style-type: none"> <li>To familiarise the students with the functional areas and principles of financial management.</li> <li>To build a thorough understanding of the central ideas and theories of modern finance</li> <li>To relate theory to practice so that students learn the practical applications of Financial Management concepts</li> <li>To acquaint students with different investment and dividend decisions and concepts.</li> </ul>
	CO5OCT01	Income Tax- I	<ul style="list-style-type: none"> <li>To know the basic concept of Income</li> <li>To identify the residential status and scope of total income</li> <li>To compute income from Salary</li> <li>To acquaint them to compute income from House property</li> <li>To compute taxable profits and gains of Business and Profession.</li> </ul>
		open course Aided (CAPITAL MARKET AND INVESTMENT MANAGEMENT)	<ul style="list-style-type: none"> <li>To give the students an overall idea about Capital market.</li> <li>To familiarise the students with capital market operations in India.</li> <li>To familiarize the students with the nature and functioning of the capital market in India and enable them to learn management of investments.</li> <li>Make students acquainted with investment management and its different avenues.</li> </ul>
VI	CO6CRT17	Cost Accounting - 2	<ul style="list-style-type: none"> <li>Familiarise Students with Job and Batch Costing</li> <li>Understand theory and practice of Contract Costing</li> <li>To develop problem solving skills in Marginal Costing</li> <li>Awareness on Budgeting and its techniques</li> </ul>
	CO6CRT18	Advertisement and Sales Management	1. To make an awareness of the strategy, concepts and methods of

			<p>advertising and sales promotion</p> <p>2.To know the career choices and personal skill set required to succeed in the advertising industry.</p> <p>3.To analyse advertising and sales promotion issues critically, systematically and creatively to identify problems, and to propose and evaluate alternative approaches to solving these problems.</p> <p>4.To understand the advanced theories of communication relating to advertising.</p>
	CO6CRT19	Auditing and Assurance	<p>1. To familiarize the students with the principles and procedure of auditing.</p> <p>2. To enable the students to understand the duties and responsibilities of auditors and to undertake the work of auditing.</p> <p>3. To acquaint students with internal control and various concepts related to it.</p> <p>4. To familiarise students with special audits and investigation</p>
	CO6CRT20	Management Accounting	<ul style="list-style-type: none"> <li>• To acquaint the students with management accounting techniques for the analysis</li> <li>• To familiarise students with interpretation of financial statements</li> <li>• To acquaint students on the basic framework of financial reporting.</li> <li>• To understand preparation of Cash flow Statement</li> </ul>
	CO6OCT01	Income Tax- II	<ul style="list-style-type: none"> <li>• To make an understanding and computation of Total Income.</li> <li>• To make an awareness on clubbing and set off Provisions</li> <li>• To get an overview regarding returns to be filed by an individual and assessment procedure.</li> <li>• To get an awareness about income tax authorities and its powers and functions.</li> </ul>