#### PG DEPARTMENT OF COMMERCE – B.COM

#### **Programme outcomes**

After completion of this programme the students were able to:

Po1: Attain the fundamentals of commerce and enhancing comprehensive application of all the subjects.

**Po2:** Enhance the skills in the field of marketing, finance and overall administration abilities of the Company.

Po3: Gain specializations in Accounting, costing, banking, and finance and marketing.

Po4: Acquire entrepreneurial skills and provide employment opportunities to the society.

Po5: Compose the students to face upcoming challenges in the industry and business.

**Po6:** Identify business opportunities and become an entrepreneur.

#### **Programme specific outcomes**

After completion of this programme the students were specifically able to:

**PSO 1** Paraphrase the field of E Commerce and digital platforms.

PSO 2 Articulate in the area of corporate sectors and its operations.

**PSO 3** Enhance the skills of Entrepreneurial attitude and create an impact on social life.

## DEPARTMENT OF COMMERCE - B.COM COURSE OUTCOMES

### FINANCIAL ACCOUNTING – CPZ1A

#### Course Outcome

- **CO1** Exemplify to prepare and analyse the financial statements.
- CO2 Acquire the basic concept of accounting terms.
- CO3 Journalize the ability to rectify the errors in bank reconciliation statement.
- CO4 Exposed to various methods of depreciation and insurance accounting.
- **CO5** Demonstrate insight into single and double entry system of accounting.

CO6 Determine the basics concepts of financial accounting.

#### **BUSINESS COMMUNICATION - CPZ1B**

#### **Course Outcome**

After completion of this course students will able to:

- CO1 Acquire the basic concept of business communication.
- CO2 Exposed to effective business letter.
- CO3 Paraphrase the concept of various correspondences.
- CO4 Contrast to various business reports and meeting.
- CO5 Recognize the various business communications.
- **CO6** Classify the effective means of business communications.

# DEPARTMENT OF COMMERCE - B.COM COURSE OUTCOMES

### **BUSINESS ECONOMICS - CDZIA**

### **Course Outcome**

- CO1 Paraphrase the importance of business economics and its terms.
- **CO2** Articulate the basic knowledge of the demand and supply functions.
- CO3 Diagnose the factors of consumer behavior.
- **CO4** Compute the concept of Law of variable proportion.
- **CO5** Enumerate and identify the types of market and product pricing.
- CO6 Identify and develop the in depth knowledge of business economics.

## ADVANCED FINANCIAL ACCOUNTING – CPZ2A

### **Course Outcome**

After completion of this course students will able to:

- CO1 Abridge the ability to prepare and analyse the branch account.
- CO2 Acquire concept of departmental accounting.
- CO3 Build the ability to interpret hire purchase and installment system.
- CO4 Exposed to various methods of depreciation and insurance accounting.
- CO5 Demonstrate the concept of partnership accounts.
- CO6 Acquire in depth knowledge of financial accounting

## DEPARTMENT OF COMMERCE - B.COM COURSE OUTCOMES

### INDIAN ECONOMY- CDZ2A

### **Course Outcome**

After completion of this course students will able to:

- **CO1** Articulate the basic characteristics on economy.
- CO2 Analyze the major problem of Indian economy.
- CO3 Demonstration of various revolutions that contributed to economic development.
- CO4 Acquire concept of new economic policy and role of industries in development.
- **CO5** Contrast the concept of Economic development under five years plan.

**CO6** Give comprehensive knowledge of various revolutions contributed to Indian economy Demand.

### PRINCIPLES OF MANAGEMENT – CPZ2B

### **Course Outcome**

After completion of this course students will able to:

- **CO1** Demonstrate the importance of principles of management.
- **CO2** Paraphrase the importance of planning and decision making in an organization.
- CO3 Interpret the nature of organization and its types.
- CO4 Acquire concept of various authorizes and responsibilities of an organization.
- **CO5** Demonstrate the notion of directing, co-coordination and control in the management.
- CO6 Enumerate the process of management functions.

## DEPARTMENT OF COMMERCE - B.COM COURSE OUTCOMES

## **CORPORATE ACCOUNTING – CPZ3A**

### **Course Outcome**

After completion of this course students will able to:

**CO1** Articulate the fundamental concepts of corporate accounts like Issue of Shares, Underwriting of Shares

**CO2** Critically analyse and work on redemption of preference shares and debentures.

**CO3** Build the ability to interpret Company Final Accounts in the Revised Format – Profit & Loss Account and Balance Sheet

CO4 Exposed the knowledge on methods of Valuation of Shares and Goodwill

CO5 Demonstrate the concept of internal reconstruction.

**CO6** Acquire in depth knowledge of financial statement legislations to different transactions and events and in preparation and presentation of financial statements of business entities.

### **BUSINESS LAWS – CPZ3B**

### **Course Outcome**

After completion of this course students will able to:

- **CO1** Generalize the understanding of Indian Contract Act.
- CO2 Abridge the fundamental terms of contract.
- CO3 Optimize the basic concept of valid contract.
- **CO4** Exposed the skill towards performance of contract.
- CO5 Articulate the fundamentals of Sales of Goods Act.
- CO6 Attain in depth knowledge of modern marketing and consumer rights.

## DEPARTMENT OF COMMERCE - B.COM COURSE OUTCOMES

## **BANKING THEORY LAW AND PRACTICE – CPZ3C**

## **Course Outcome**

After completion of this course students will able to:

**CO1** Articulate the fundamental concepts and theories that explain the function and evolution of banking and finance.

CO2 Acquire in depth functions of RBI.

**CO3** Demonstrate insight into the role of money and other financial assets within a modern monetary economy.

CO4 Exposed the concept on various types of bank account.

CO5 Demonstrate the concept of endorsement.

**CO6** Acquire in depth terms and functions of banking and financial institutions to acquire skills necessary to successfully carve a career in financial services.

## MARKETING – CPZ3D

### **Course Outcome**

After completion of this course students will able to:

- **CO1** Articulate the fundamental concepts and functions of marketing.
- **CO2** Extrapolate the knowledge on market segmentation and consumer behavior.
- **CO3** Optimize the basic concept of market mix and product policy.
- **CO4** Exposed the knowledge towards channel of distribution in the market.
- **CO5** Interpret the role and importance of modern trend in marketing.

**CO6** Attain in-depth concept of modern marketing which enhance the skill of effectiveness of marketing ideas.

## DEPARTMENT OF COMMERCE - B.COM COURSE OUTCOMES

## ADVANCED CORPORATE ACCOUNTING – CPZ3A

### **Course Outcome**

After completion of this course students will able to:

**CO1** Articulate the fundamental concepts of company accounts- amalgamations, absorption & reconstruction.

**CO2** Critically analyse and work on holding company and Preparation of Consolidated Final Statement of Accounts.

CO3 Build the ability to interpret Final statements of Banking companies and Insurance companies.

CO4 Expose the concept on Preparation of Liquidator's Final statement of Account.

**CO5** Demonstrate the concept of Human Resources Accounting & Computerized Accounting Meaning.

**CO6** Attain in depth skills of company accounts and to apply specific Accounting Standards and legislations to different transactions and events of business entities.

#### **COMPANY LAW – CPZ4B**

#### **Course Outcome**

After completion of this course students will able to:

**CO1** Generalize the understanding of the procedural aspects of the incorporation of a company.

- CO2 Abridge the fundamental terms and types of shares capital and debentures.
- **CO3** Optimize the knowledge of various types directors.
- **CO4** Articulate the fundamental provisions of meeting and resolutions of a company.
- **CO5** Expose to various negotiable instruments for winding up of a company.
- **CO6** Illuminate the fundamental provisions and rules of a company.

## DEPARTMENT OF COMMERCE - B.COM COURSE OUTCOMES

### FINANCIAL SERVICES – CPZ4C

#### Course Outcome

After completion of this course students will able to:

- **CO1** Generalize the concept of financial services.
- **CO2** Describe the basic concepts and theories of banking and finance evolution.
- CO3 Abridge the basic concept of Indian money market and stock exchange.
- **CO4** Exposed the skill towards leasing.
- **CO5** Articulate the fundamentals origin and growth of venture capital.

**CO6** Demonstrate insight into the financial services to successfully carve a career in financial services.

#### **BUSINESS TAXATION – CPZ4D**

#### **Course Outcome**

After completion of this course students will able to:

- **CO1** Describe the provisions and objective of tax system in India.
- CO2 Paraphrase the concepts of central excise duty.
- CO3 Abridge the concept of customs duty.
- **CO4** Exemplify the provisions and importance of Sales tax Act.
- **CO5** Articulate the fundamentals concepts of value added tax.

**CO6** Demonstrate insight into the basic concepts of business taxation and enable them to learn computation of income.

## DEPARTMENT OF COMMERCE - B.COM COURSE OUTCOMES

### **INDIRECT TAXATION – CPZ4D**

#### **Course Outcome**

After completion of this course students will able to:

- **CO1** Describe the objective and types of tax in India.
- CO2 Paraphrase the concepts of Goods and service tax.
- CO3 Abridge the concept of taxation proceeding.
- **CO4** Exemplify the GST audit.
- **CO5** Articulate the fundamentals concepts of custom duty.

**CO6** Demonstrate insight into the basic concepts of indirect taxation and enable them to learn computation of income.

### **ELEMENTS OF COST ACCOUNTING – CPZ5A**

#### **Course Outcome**

After completion of this course students will able to:

- **CO1** Articulate the fundamental concepts of cost accounting.
- **CO2** Critically analyse and work on cost sheet.
- **CO3** Build the ability to interpret material costing.
- CO4 Journalize the concept of labour costing.
- CO5 Demonstrate the concept of overheads costing.
- CO6 Comprehend in-depth concept of cost accounting.

## DEPARTMENT OF COMMERCE - B.COM COURSE OUTCOMES

### PRACTICAL AUDITING - CPZ5B

#### Course Outcome

- **CO1** Articulate the meaning and importance of auditing.
- **CO2** Summarize the concepts of vouching and verification in auditing.
- CO3 Contrast the auditing standards and procedures.
- CO4 Interpret the powers and duties of auditor.
- **CO5** Demonstrate the trends in auditing.
- **CO6** Comprehend various aspects of audit of business accounts.

### **ENTREPRENEURIAL DEVELOPMENT – CPZ5C**

#### **Course Outcome**

After completion of this course students will able to:

- CO1 Paraphrase the classification and functions of Entrepreneurs.CO2 Describe the concepts of entrepreneurial development.
- **CO3** Contrast an entrepreneurial project and its essential elements.
- **CO4** Ascertain the role of an entrepreneurial Development Program.
- **CO5** Determine the role of an entrepreneur in economic growth.
- CO6 Integrate the elements of success of entrepreneurial ventures.

## DEPARTMENT OF COMMERCE - B.COM COURSE OUTCOMES

## FINANCIAL MANAGEMENT – CPZ5D

#### **Course Outcome**

- CO1 Demonstrate the roles and importance of finance function.
- CO2 Describe the theories of capital structures.
- CO3 Articulate the basic concept related to cost of capital.
- CO4 Ascertain the factors affecting dividend.
- **CO5** Determine the factor influencing working capital and its importance.
- CO6 Emphasize on management of funds and its allocation.

## **INCOME TAX LAW AND PRACTICE I – CVZ5A**

#### **Course Outcome**

After completion of this course students will able to:

- **CO1** Describe the provisions in the income tax law.
- CO2 Articulate the basic concept related to various heads of income.
- CO3 Ascertain the provisions of income from house property.
- CO4 Determine the concept of assessment.
- **CO5** Familiar with the e-filing and submission of returns.
- CO6 Comprehend the technical terms related to Income Tax.

# DEPARTMENT OF COMMERCE - B.COM COURSE OUTCOMES

### ADVANCED COST ACCOUNTING - CPZ6A

#### **Course Outcome**

- **CO1** Articulate the fundamental concepts of contract costing.
- **CO2** Critically analyze of process costing.
- CO3 Build the ability to interpret operational costing.
- CO4 Journalize the concept of marginal costing.
- CO5 Demonstrate the concept of standard costing.
- CO6 Comprehend various concept of cost accounting.

### **MANAGEMENT ACCOUNTING - CPZ6B**

#### **Course Outcome**

After completion of this course students will able to:

- **CO1** Articulate the meaning and importance of management accounting.
- **CO2** Summarize the concepts of financial statement analysis.
- **CO3** Contrast the theory of ratio analysis.
- CO4 Journalize the concept of marginal costing and cash flow analysis.
- CO5 Demonstrate the concept of budgetary control & capital budgeting control.
- CO6 Acquire various aspects of management accounting and its applicability in business entity.

# DEPARTMENT OF COMMERCE - B.COM COURSE OUTCOMES

## **BUSINESS ENVIRONMENT – CPZ6C**

### **Course Outcome**

- CO1 Paraphrase the notion of business environment.
- **CO2** Interpret the Government and business relations in India.
- **CO3** Contrast the elements of social environment culture.
- CO4 Ascertain the economic environment and its impact.
- CO5 Determine the factor influencing global environment.
- **CO6** Estimate the various factors of environment and strategic decisions.

## INCOME TAX LAW AND PRACTICES -II - CVZ6A

#### **Course Outcome**

After completion of this course students will able to:

CO1 Ascertain the provisions of capital gains.
CO2 Articulate the basic concept related to income from other sources.
CO3 Familiars with the concept of clubbing of income.
CO4 Determine the concept related to deduction of gross income.
CO5 Integrate the concept of income tax authorizes.
CO6 Comprehend the technical terms related to Income Tax.

# DEPARTMENT OF COMMERCE - B.COM COURSE OUTCOMES

### HUMAN RESOURCES MANAGEMENT – CVZ6B

#### **Course Outcome**

- CO1 Demonstrate the basic concept of human resource management.
- CO2 Compare various methods of training and development.
- CO3 Summarize the compensations, benefits of the management.
- **CO4** Attribute the needs and functions of trade union.
- **CO5** Determine the benefits of human resource audit.
- CO6 Articulate the skills and concepts required to resolve HRM problems.

#### PG DEPARTMENT OF COMMERCE – M.COM

#### **Programme outcomes**

After completion of this programme the students were able to:

**Po1:** Articulate in-depth grasping comprehension of all core areas.

Po2: Making decisions at personal and professional level.

**Po3:** Enhance managerial and analytical skills to meet the challenges of ever changing business Environment at national and global level.

**Po4:** Facilitate the students for conducting business, accounting and auditing practices, role of Regulatory bodies in corporate and financial sectors nature of various financial instruments.

Po5: Pursue research in the area of marketing, finance, human resources.

**Po6:** Prepare the abecedarian with the strong foundation for selecting their future career in the field of corporate sectors.

#### **Programme specific outcomes**

After completion of this programme the students were specifically able to:

**PSO 1** Demonstrate the ability in the field of social Research.

PSO 2 Attributes the details of accounting field and technological intelligence.

**PSO 3** Evolve the students towards industry of digital marketing and management services.