

SHRI CHINAI COLLEGE OF COMMERCE AND ECONOMICS

Dr. S. Radhakrishnan Marg. Andheri (East), Mumbai – 400 069

PROGRAMME OUTCOMES (POs)

Our College offers Under-graduate Programs in Bachelor of Commerce (B.Com), Bachelor of Management Studies (BMS), and B.Com. (A&F), B.Com (B & I), B.Com (F.M)

- **PO1:** Interdisciplinary Knowledge: Demonstrate knowledge and understanding of a variety of subjects and apply it to their workplace.
- **PO2:** Higher Education Foundation: Facilitate conceptual and practical understanding of domain knowledge for higher education pursuit.
- **PO3:** Practical Applications: Create accounting books by integrating principles and relevant software. Data analysis, taxation rules application, costing systems determination Product and service marketing training, Start your own business and analyse economic trends.
- **PO4:** Critical Thinking - Examine contextual knowledge from various angles and compare it to real-world business scenarios.
- **PO5:** Effective Communication - Speak, read, write, and listen effectively to all stakeholders using suitable media.
- **PO6:** Holistic Development: Recognize the significance of values, ethics, emotional intelligence, and personal development.
- **PO7:** Environmental and Sustainability: Analyse the business concerns and actions that affect the environment and long-term sustainability.
- **PO8:** Effective citizenship: ability to show compassionate social concern and equity-centred national development, as well as the ability to act with informed awareness of concerns and volunteer in civic life

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PROGRAMME SPECIFIC OUTCOMES – B.COM

- **PSO1:** Developing accounting, management, costing, banking, auditing, taxation, marketing, and entrepreneurial abilities.
- **PSO2:** Analyse a business environment and operations.
- **PSO3:** Recognizing and adapting to the roles of businessmen, entrepreneurs, managers, and consultants, as well as applying critical decision-making and analytical skills to solve complex problems.
- **PSO4:** Discover ethical perspectives on various aspects of business and how it operates

COURSE OUTCOMES FOR B.COM PROGRAM

SEMESTER I

Sr. No.	Course component	Course	Course Outcome
1	Discipline Specific Elective (DSE) Course	Accountancy and Financial Management – I	CO1: To Understand fundamental concepts of accounting standards and how to calculate inventory valuation. CO2: Prepare sole trader concern or manufacturing account. CO3: Analyse transactions pertaining to departmental final accounts in order to make effective managerial decisions. CO4: Calculate traders' hire purchase transactions and necessary financial disclosures using accounting methods.

2	Discipline Related Elective (DRE) Course	Commerce – I	<p>CO1: To Study about modern business developments and concept and aims of business.</p> <p>CO2: To understanding the impact of business environment on it’s functioning and knowing the different types of business environment.</p> <p>CO3: To Study the process of business unit formation and legislative obligations in formation.</p> <p>CO4: To understand the concept of entrepreneurs and its types.</p>
3	Discipline Related Elective (DRE) Course	Business Economics- I	<p>CO1: To Understand tools and concepts of business economics in order to have a successful business.</p> <p>CO2: Analyse demand to compute and forecast sales for better business decisions.</p> <p>CO3: Examine production laws to determine optimal in the production process.</p> <p>CO4: For effective business application, compute various cost concepts, including break-even.</p>
4	Ability Enhancement compulsory Course (AECC)	Business Communication – I	<p>CO1: To understand various elements of communication as well as modern communication modes.</p> <p>CO2: To study about various barriers to corporate communication, as well as topics of business ethics and human rights.</p> <p>CO3: Create business and personnel correspondence to improve your ability to communicate effectively in the workplace.</p> <p>CO4: To improve managerial effectiveness, improve linguistic and soft skills.</p>
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5	Ability Enhancement compulsory Course (AECC)	Environmental Studies	<p>CO1: Understanding of relevant and ecosystem components to help preserve them.</p> <p>CO2: To find long-term solutions, evaluate the availability, utilisation, and conservation of environmental resources, as well as the problems associated with them.</p> <p>CO3: To understand issues associated with population growth and emerging issues of environmental and human health protection.</p> <p>CO4: To understand urbanisation and its challenges, as well as smart and sustainable cities for improving quality of life.</p> <p>CO5: Identify thematically significant features of the world through map reading and filling.</p>
6	Skill Enhancement Course (SEC)	Foundation Course I	<p>CO1: To become responsible citizens, explain multicultural, linguistic, and regional diversity in society.</p> <p>CO2: To Analyse gender and disability stratification concepts in order to foster mutual concern for members of society.</p> <p>CO3: To study about disparities and inequalities that exists in society in order to effect ethical change.</p> <p>CO4: Examine the Indian Constitution system for long-term practices.</p> <p>CO5: Highlight the important aspects of political processes in urban and rural areas in order to be active citizens.</p>
7	Core Courses(CC)	Mathematical and	
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		Statistical Techniques – I	<p>CO1: To learn about a share, face value, market value, dividend, equity shares preferential shares, bonus shares, Understand the concept of Mutual fund, Calculate Net Income after considering entry load, dividend, change in Net Asset Value (N.A.V) and exit load and Understand the Systematic Investment Plan (S.I.P).</p> <p>CO2: To learn about a permutation, combination, compute number of possible ways and how to use in real life applications.</p> <p>CO3. To learn about a mean, median, mode, Quartiles, standard deviation and how to use in real life application.</p> <p>CO4. To learn about a decision making problem</p>
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SEMESTER II

Sr. No.	Course component	Course	Course Outcome
1	Discipline Specific Elective (DSE) Course	Accountancy and Financial Management – II	<p>CO1: Prepare final accounts from incomplete records to analyse the financial performance and position of sole trader businesses.</p> <p>CO2: To understand accounting procedure for consignment transactions.</p> <p>CO3: To learn the accounting procedure of branch accounting in terms of its various methods.</p> <p>CO4: To study fire insurance claims.</p>
2	Discipline Related Elective (DRE) Course	Commerce – II	<p>CO1: To understand the concepts in service sector and its marketing strategies.</p> <p>CO2: To understand retailing concept in India and its prospects.</p>

			<p>CO3: To know the new trends in the ITES, banking, and logistics service sectors.</p> <p>CO4:To learn the different types of E – commerce and its uses in modern business</p>
3	Discipline Related Elective (DRE) Course	Business Economics- II	<p>CO1: To understand pricing and profitability of perfect competition and monopoly market structures for better business understanding.</p> <p>CO2:To know pricing and output decisions in Imperfect competitive markets for effective business management.</p> <p>CO3: Analyse pricing methods in order to make efficient managerial decisions based on consumer value.</p> <p>CO4: To understand value of investment by capital budgeting techniques for better managerial decisions.</p>
4	Ability Enhancement compulsory Course (AECC)	Business Communication – II	<p>CO1: To Know presentation skills for effective business communication.</p> <p>CO2: Understand the features of interviews, meetings, and public relations to influence group communication for effective team formation.</p> <p>CO3: To Study about effective business writing skills with respect to preparing trade letters.</p> <p>CO4: To study about language abilities through detailed reports, business ideas, and summaries in order to make better managerial judgments.</p>
5	Ability Enhancement	Environmental Studies – II	<p>CO1: To study about various issues related to</p>
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	compulsory Course (AECC)		<p>waste management for sustainable society.</p> <p>CO2: To study about the environment crisis related to agriculture and industrial development for adopting sustainable practices.</p> <p>CO3: To learn about the impact of tourism on environment to explore its potential in India</p> <p>CO4: To understand the importance of environmental movements and management in India to save environment with the help of technological applications</p> <p>CO5: To study about thematic cartographical significant features of Mumbai and Konkan - map reading and filling</p>
6	Skill Enhancement Course (SEC)	Foundation Course – II	<p>CO1: To understand the changing business trends in the Indian society with global context.</p> <p>CO2: To Study about fundamental values for righteous human behaviour and lifelong learning.</p> <p>CO3: To learn about different environmental components to contribute towards sustainable development.</p> <p>CO4: To understand issues of stress and conflicts for developing ethical values in the society</p> <p>CO5: To understand managerial skills to build peace and harmony in the society</p>
7	Core Courses(CC)	Mathematical and Statistical Techniques – II	<p>CO1: To learn about a Simple and Compound interest and how to use in real life application.</p> <p>CO2: To learn about a correlation and regression and how to use in real life application.</p> <p>CO3: To learn about Index Number and time series and how to use in real life application.</p>
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CO4:To learn about a Probability distribution, Poisson distribution, Binomial Distribution and Normal Distribution and how to use in real life application.

SEMESTER III

Sr. No.	Course component	Course	Course Outcome
1	Discipline Specific Elective (DSE) Course	Accountancy and Financial Management – II	<p>CO1:Preparation of Partnership Final Accounts- Admission /Retirement& Death of a partner</p> <p>CO2:Preparation Piecemeal Distribution of Cash & its Method</p> <p>CO3:Amalgamation of Partnership firm and calculation of purchase consideration</p> <p>CO4:To study about Sale or conversion of partnership firm into limited company</p>
2	Discipline Specific Elective (DSE) Course	Introduction to Management Accounting	<p>CO1:To analyses summarise Financial data collection, decision making, reporting, presentation</p> <p>CO2: To study and analyse financial statement – Balance sheet and revenue statement in vertical form and also study about trend analyses, comparative and common size statement</p> <p>CO3:To understand and calculate different types of ratio balance sheet ratio, revenue statement and combine ratio</p> <p>CO4:To understand capital budgeting for taking investment decision &its methods</p>
3	Discipline Related Elective (DRE) Course	Commerce – III	<p>CO1: To understand different concepts of management and evolution of management thoughts: classical approach to modern approach.</p> <p>CO2:To study about different concepts of</p>

			<p>planning and decision making with special reference to impact of technology for better managerial decisions</p> <p>CO3: To learn the concepts of organizing, organization structure and delegation of authority for effective team building.</p> <p>CO4: To understand the concepts of motivation, leadership and controlling for effective management.</p>
4	Discipline Related Elective (DRE) Course	Business Economics – III	<p>CO1: To understand the role, importance and nature of macroeconomic variables with trade cycles to achieve a healthy economy.</p> <p>CO2: To study about Keynesian economics through the aggregate demand and supply model for improving the liquidity in the financial markets.</p> <p>CO3: To study about the IS-LM model and theory of employment to identify problems caused at macroeconomic level.</p> <p>CO4: To understand the role of demand and supply of money, inflation and its importance to achieve economic stability</p>
5	Skill Enhancement Course (SEC)	Advertising – I	<p>CO1: To study about effective promotion plans by outlining the IMC and advertising concepts.</p> <p>CO2: To learn Ad agency and the range of advertising career options</p> <p>CO3: To understand the impact of economic, social, ethical, and legal aspects for developing effective advertising strategy.</p> <p>CO4: To understand the future of advertising by learning about brand building, special purpose advertising, and current trends.</p>
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6	Skill Enhancement Course (SEC)	Foundation Course –III	<p>CO1: To understand the issues relating to human rights violations and its redressal.</p> <p>CO2: To understand the issues of environment and human rights, and the mechanisms to cope with it.</p> <p>CO3: To study about scientific attitude toward technology and its application in daily life.</p> <p>CO4: To study about effective listening, communication, self-awareness, Body language, leadership skills, Interviews and Presentation.</p>
7	Core Courses(CC)	Business Law –I	<p>CO1: To understand contract concepts and their essential elements.</p> <p>CO2: To study contract performance and modes of discharge, as well as remedies for breach of contract.</p> <p>CO3: To understand the special contracts of indemnity, guarantee bailment, pledge, and agency.</p> <p>CO4: To study about the provisions and relevance of The Sale of Goods Act, 1930.</p> <p>CO: To study about legal provisions relating to The Negotiable Instruments Act, 2015.</p>

SEMESTER IV

Sr. No.	Course component	Course	Course Outcome
1	Discipline Specific Elective (DSE) Course	Accountancy and Financial Management – IV	<p>CO1:To study the nature and formation of different types of companies and issues of Various types of shares and debentures</p> <p>CO2:To understand the methods of redemption of shares</p> <p>CO3:To study the terms and methods of issues of debentures as per provision of companies act</p>

			CO4: To study separate and combine columnar profit and loss account pre and post incorporation of allocation of expenses and income
2	Discipline Specific Elective (DSE) Course	Financial Accounting and Auditing-Auditing	<p>CO1:To study about auditing concepts, types of errors and frauds concepts</p> <p>CO2:To understand audit, planning, procedures and documentation and overall audit approach pertaining to audit programme and working papers</p> <p>CO3:To understand audit technique's and internal audit such as internal control, internal audit, audit sampling, and test check</p> <p>CO4:To verify and vouch audit income and audit expenditures</p>
3	Discipline Related Elective (DRE) Course	Commerce – IV	<p>CO1:To understand production and inventory management concepts to improve the overall performance of the firm</p> <p>CO2: To study about different use of quality management systems and tools to improve the quality of production process and service management</p> <p>CO3: To know regulatory and financial structure of the Indian financial system.</p> <p>CO4: To understand recent financial trends in the current business environment.</p>
4	Discipline Related Elective (DRE) Course	Business Economics – IV	<p>CO1: To understand the role of government in building an economy with special reference to the principle of Maximum Social Advantage.</p> <p>CO2: To study about public revenue, tax structures and economic effects of taxation on savings and investments.</p>
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			<p>CO3: To study about public expenditure and public debt for economic sustainability of the country.</p> <p>CO4: To understand fiscal and deficit management through the FRBM Act.</p>
5	Skill Enhancement Course (SEC)	Advertising – II	<p>CO1:To study about traditional and new age advertising media and importance regulations in media research</p> <p>CO2:To understand advertising campaign, advertising budgets and media plans for effective promotion</p> <p>CO3: To study about the fundamentals of creativity and its application in ad campaign.</p> <p>CO4:To understand the importance of print and broadcast advertising during its pre and post testing periods</p>
6	Skill Enhancement Course (SEC)	Foundation Course –IV	<p>CO1: To understand the significance of contemporary rights & procedures to file grievances to promote harmony and equality in the country</p> <p>CO2: To understand ecology and environment principles for sustainable development.</p> <p>CO3: To study about modern technologies & its applications in overall scientific development of society.</p> <p>CO4: To learn competitive exams and soft skills for better career options.</p>
7	Core Courses(CC)	Business Law –II	<p>CO1:To understand concept, classification, MOA, AOA and Prospects of companies Act 2013</p> <p>CO2:To study about members of company,</p>
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			<p>different types of director and types of meeting</p> <p>CO3:To learn partnership Act 1932 including rights , duties, types of partners also to understand LLP Act 2008</p> <p>CO4: Consumer protection Act 2019 is a law to protect the interest of the consumers. The Competition Act 2002, To prevent the activities that have an adverse effect on competition in India</p> <p>CO5:To study about IPR that is copyrights, trademarks and patent rights</p>
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SEMESTER V

Sr. No.	Course component	Course	Course Outcome
1	Discipline Specific Elective (DSE) Course	Financial Accounting and Auditing – VII Financial Accounting	<p>CO1:Preparation of companies final account in relation to AS I and adjustment thereof</p> <p>CO2:To study the internal reconstruction and capital reduction of companies as per the legal provision</p> <p>CO3:To understand legal provision and compliance of condition of buy back shares</p> <p>CO4:To study and prepare Investment Account as per AS 13 for shares and debentures</p> <p>CO5:To know ethical behaviour for professional account and financial reports</p>
2	Discipline Specific Elective (DSE)	Financial Accounting and Auditing – VII Cost	CO1: To understanding basic concept of cost

	Course	Accounting	Accounting. CO2: To study about store document, Inventory valuation and control. CO3: To determine labour turnover, utilisation and remuneration system. CO4: To understand function and analysis of overheads. CO5: To study cost sheet, different cost unit for different purpose. CO6: To understand and reconcile cost account and financial account.
3	Discipline Related Elective (DRE) Course	Commerce V	CO1: To understand marketing concepts and techniques, research, and consumer behaviour for business sustainability CO2: To study about Marketing mix, product decision, product life cycle, branding, brand equity, packaging, product and service positioning and pricing CO3: To learn marketing decisions, supply chain management, promoting and integrated marketing communication, sales management, personal selling CO4: To know key marketing decisions relating to marketing ethics, careers, successful brands, and recent trends in marketing.
4	Discipline Related Elective (DRE) Course	Business Economics V	CO1: To understand New Economic Policy 1991 and foreign investment policy measures, SDGs for improving social and economic indicators CO2: To study about National Agricultural policy -
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			<p>2000, agricultural pricing finance, and marketing development during the post-reform period for the Indian economy's sustainability</p> <p>CO3:To learn policy measures, industrial pollution, and service sector during post reform period in business</p> <p>CO4: Examine recent banking trends and the role of financial markets in the country's economic growth.</p>
5	Ability Enhancement Course (AEC)	Direct & Indirect Taxation Paper – I	<p>CO1: To study basic concept of direct tax and also determined scope of total income and residential status of assessee.</p> <p>CO2: To learnt from heads of income i.e. Income from salary, HP, business or Profession, Other sources, Capital Gain.</p> <p>CO3: To understand deduction total income of various section.</p> <p>CO4: To ascertain and study of Total income for individual.</p>
6	Ability Enhancement Course (AEC)	Computer Systems & Applications Paper – I	<p>CO1: Able to understand the difference between an operating system and an application program, and what each is used for in a computer.</p> <p>CO2: Approach to study and learning at a distance, and helped to improve your confidence as an independent learner.</p> <p>CO3: Able to Navigate your way around Microsoft Excel, create and work with a new workbook, open and navigate within workbooks and worksheets.</p> <p>CO4: Able to make changes to data in a workbook understand and work with ranges in a worksheet.</p> <p>CO5: Able to use font formatting techniques, align the contents of cells in a number of ways.</p>

CO6: Able to understand basic concepts of how a database stores information via tables. Understand SQL syntax used with MySQL.

CO7: Able to learn how to retrieve and manipulate data from one or more tables. Learn how to filter data based upon multiple conditions. Update and insert data into the existing tables.

SEMESTER VI

Sr. No.	Course component	Course	Course Outcome
1	Discipline Specific Elective (DSE) Course	Financial Accounting and Auditing – IX Financial Accounting	<p>CO1:To know the concept of Amalgamation of companies and its method</p> <p>CO2: To study the foreign currency transaction and its treatment.</p> <p>CO3:To understand meaning of liquidation of company and prepare the liquidators final statement of Account</p> <p>CO4: To understand the concept of underwriting of shares and debentures as per Company Act.</p> <p>CO5: To study of provision and preparation of final Account of LLP.</p>
2	Discipline Specific Elective (DSE) Course	Financial Accounting and Auditing – X Cost Accounting	<p>CO1:To understand the concept of cost control account and preparation of cost control account</p> <p>CO2: To study the contract costing and finding contract profit.</p> <p>CO3: To know the Process costing and preparation of process cost.</p> <p>CO4:To analysis of marginal cost and standard cost</p> <p>CO5: To study the emerging concept of cost accounting.</p>

3	Discipline Related Elective (DRE) Course	Commerce VI	<p>CO1:To study about Human Resource Management (HRM) with Human Resource Planning (HRP), recruitment & selection processes for optimum use of human resource</p> <p>CO2:To know the functions of HR manager with regards to Human Resource Development (HRD), performance appraisal and career planning of employees.</p> <p>CO3: Analyse the various HR competencies in order to improve human relations in an organisation.</p> <p>CO4: Identify the trends and challenges in HRM in changing business environment.</p>
4	Discipline Related Elective (DRE) Course	Business Economics VI	<p>CO1: To understand theories and gains of international trade to help boost the economy.</p> <p>CO2:To learn commercial policy including trade barriers and international economy integration for promotion of foreign trade</p> <p>CO3:To study about balance of payment and WTO</p> <p>CO4: Examine the forex market and the RBI's role in managing foreign investment.</p>
5	Ability Enhancement Course (AEC)	Indirect Taxation Paper – II	<p>CO1: To study the different concept of GST.</p> <p>CO 2: To determined Levy and collection of tax.</p> <p>CO 3: To understand the time, place and value of supply.</p> <p>CO 4: To compute input tax credit and payment of tax.</p> <p>CO 5: Need of registration as per GST law.</p>
6	Ability	Computer Systems &	

<p>Enhancement Course (AEC)</p>	<p>Applications Paper – II</p>	<p>CO 1: Able to understand the advantages of stored procedures along with storing data using variables and functions. Boost your hire ability through innovative and independent learning.</p> <p>CO 2: Able to understand the concept of data-driven program execution flow control in Visual Basic programming.</p> <p>CO 3: Able to understand additional Visual Basic controls. Use the Frame control. Check Box controls to select some of many, option Button controls to select one of many, introduce the List Box control and the Combo Box control.</p> <p>CO 4: Able to understand loops to do repetition</p> <p>CO 5: Able to understand Visual Basic applications. To understand how to perform operations and store results.</p> <p>CO 6: Able to understand, create and work with formulas and functions understand and use formula cell referencing.</p> <p>CO 7: Able to understand and use the number formatting features in Excel format rows and columns in a worksheet.</p>
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PROGRAMME SPECIFIC OUTCOMES – BMS

- **PSO1:** Identify management problems and issues in order to recommend appropriate solutions.
- **PSO2:** Examine the business and market environment.
- **POS3:** Create marketing strategies and employ ethical business practices.
- **POS4:** Develop long-term business plans and event reports.

COURSE OUTCOMES FOR BMS PROGRAM

SEMESTER I

Sr. No.	Course component	Course	Course Outcome
1	Elective Course	Introduction to Financial Accounts	<p>CO1: Gain knowledge about the accounting principles, Indian and Global accounting standards using modern tools and techniques.</p> <p>CO2: Identify accounting transactions relating to receipts and expenditure and rectifying errors in bank reconciliation statements.</p> <p>CO3: Use accounting skills to solve problems of depreciation and trial balance</p> <p>CO4: Interpret accounts of sole trading and manufacturing concerns in order to improve its profitability and performance</p>
2	Elective Course	Business Law	<p>CO1: To learn about Contract Act, 1872 & Sale of Goods Act, 1930</p> <p>CO2: To learn negotiate instrument act 19781, Consumer protection act 1986</p> <p>CO3: To impart knowledge on Company Law.</p>

			CO4: Deep insight on intellectual property rights.
3	Elective Course	Business Statistics	<p>CO1: To learn about mean, median, mode, quartiles, standard deviation and how to use in real life application.</p> <p>CO2: To learn about time series and how to use in real life.</p> <p>CO3: To learn about index number and how to use in real life application.</p> <p>CO4: To learn about decision theory, decision making problem and how to use in real life application.</p>
4	Ability Enhancement Compulsory Course (AECC)	Business Communication - I	<p>CO1: Make student understand the different aspects of communication and the modern modes of communication such as digital modes, internet etc.</p> <p>CO2: Understand barriers in business communication, analysis of business ethics and human rights.</p> <p>CO3: How to do business and personnel correspondence to build effective corporate skills.</p> <p>CO4: Development of language and imparting soft skills to become effective in communication.</p>
5	Skill Enhancement Course	Foundation Course - I	<p>CO1: To comprehend Indian societies heterogeneous character</p> <p>CO2: To raise awareness about the gender gap in society</p> <p>CO3: To grasp the concept of diversity as distinction and disparity as inequality.</p> <p>CO4: To comprehend the idea and structure of India's constitution, as well as the various government bodies that operate at various levels of government administration.</p>
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			CO5: To raise awareness about India's rising social problems
6	Core Course (CC)	Foundation of Human Skills	<p>CO1: Understanding of Human Nature. How they work in different environment.</p> <p>CO2: Understand Group Behaviour, team effectiveness, group dynamics. Analysing the aspects of interviews, meetings. Role of public relations for effective team building.</p> <p>CO3: Impart knowledge on Organizational Culture and Motivation at workplace. How to motivate employees.</p> <p>CO4: Manage Organisational Change, Creativity and Development and Work Stress.</p>
7	Core Course (CC)	Business Economics - I	<p>CO1: Introducing Indian Economy, importance.</p> <p>CO2: Understand Demand Analysis, forecasting.</p> <p>CO3: Impart knowledge on Supply and Production Decisions and Cost of Production</p> <p>CO4: Evaluate Market structure: Perfect competition and Monopoly and Pricing and Output Decisions under Imperfect Competition</p>

SEMESTER II

Sr. No.	Course component	Course	Course Outcome
1	Elective Course (EC)	Principles of Marketing	<p>CO1: Understand basic concepts of marketing</p> <p>CO2: Understand marketing environment, market research, how consumer behaviour works to achieve marketing goals.</p> <p>CO3: Deep analysis on marketing mix for better marketing strategies.</p>

			CO4: Analyse and understand marketing segmentation, product targeting and product, brand positioning of markets liaison with current trends for effective marketing decisions.
2	Elective Course (EC)	Industrial Law	<p>CO1: Study Laws Related to Industrial Relations and Industrial Disputes</p> <p>CO2: Understand Laws Related to Health, Safety and Welfare</p> <p>CO3: Understand Social Legislation</p> <p>CO4: Understanding Laws Related to Compensation Management</p>
3	Elective Course (EC)	Business Mathematics	<p>CO1: To learn about simple and compound interest and how to use in real life application.</p> <p>CO2: To learn about permutation and combination and how to use in real life application.</p> <p>CO3: To learn about Derivatives, function and how to use in real life application.</p> <p>CO4: To learn about Numerical analysis and how to use in real life application.</p>
4	Ability Enhancement Compulsory Courses (AECC)	Business Communication - II	<p>CO1: Develop presentation skills; take presentations in class to development of presentation skills.</p> <p>CO2: Understand group communication by analysing the aspects of interviews, meetings. Role of public relations for effective team building.</p> <p>CO3: Writing skills with help of trade letters, business letters. CO4:Develope language writing skills by practicing detailing</p> <p>CO4: Understanding reports, business proposals (sales, contract, and bidding) and summary making</p>
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			for better managerial decisions.
5	Skill Enhancement Course	Foundation Course - II	<p>CO1: To have a better understanding of the effects of globalisation on Indian society</p> <p>CO2: The purpose of this lesson is to teach the concepts of human rights and fundamental rights.</p> <p>CO3: To comprehend the significance of the environment and long-term development</p> <p>CO4: Recognize variables that contribute to stress and conflict in today's world</p> <p>CO5: Awareness of Indian society's social problems, challenges, and solutions</p>
6	Core Course	Business Environment	<p>CO1: Identify different environmental elements of business. Analysing environment. Internal and External environment basics.</p> <p>CO2: Analysing detailed political and legal environments for business operational decisions with live examples.</p> <p>CO3: Discuss the impact of socio-cultural, technological, and competitive environments for business development with live examples.</p> <p>CO4: Understand international environment, MNC, Trade, FDI, Globalisation for international strategically decisions.</p>
7	Core Course	Principles of Management	<p>CO1: Explain various concepts of management and evolution of management thoughts: classical approach to modern approach.</p> <p>CO2: Explain planning, steps, importance, types and decision making in business.</p> <p>CO3: Learn various concepts of organizing,</p>
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importance.
 Organization structure, types and delegation of authority in management.

CO4: Understand the importance, functions of directing, leadership (types), coordination & controlling for effective management. Use of live examples is necessary to understand the subject.

SEMESTER III

Sr. No.	Course component	Course	Course Outcome
1	Ability Enhancement Compulsory Courses (AECC)	Information Technology in Business management - I	<p>CO1: Learn the basic concepts of Information technology and its role in management</p> <p>CO2: Acquire practical knowledge in the office automation through MS Office software</p> <p>CO3: Use internet, email, websites, domains and security therein</p> <p>CO4: Recognize the importance of security aspects of IT in business.</p>
2	Core Courses (CC)	Business Planning and Entrepreneurial Management	<p>CO1: Explain basics of entrepreneurship, role, importance, its theories and to become entrepreneur.</p> <p>CO2: Explain different types of entrepreneurs for grabbing opportunities in market.</p> <p>CO3: Explain how to start new business. Generate new ideas.</p> <p>CO4: Understand venture development and new trends in entrepreneurship.</p>
3	Core Courses (CC)	Accounting for Managerial Decisions	<p>CO1: Understanding Analysis and Interpretation of Financial statements with basic accounting fundamentals.</p>

			<p>CO2: Explain Ratio analysis and Interpretation</p> <p>CO3: Explain Cash flow statement</p> <p>CO4: Understand Working capital, concepts of business finance and its importance in managing a business</p>
4	Core Courses (CC)	Strategic Management	<p>CO1: Explain concepts of strategic management, objectives, importance for better decision making.</p> <p>CO2: Understand levels of strategy formulation, types to gain competitive advantage.</p> <p>CO3: Evaluate strategy implementation for business prosperity.</p> <p>CO4: Determine how to evaluate strategy, product, service, current, future etc.</p>
5	Skill Enhancement Courses (SEC)	Foundation Course III (Environmental Management)	<p>CO1: To discuss the learning of an organisation as a collective system and its role towards environmental management</p> <p>CO2: To explain the constituents of ecological systems and adverse effects on environment by organisations</p> <p>CO3: To inform students about sustainable business practices that can benefit both the organisation and the environment</p> <p>CO3: To explore environmental concepts and resources</p>
6	Finance Groups (Electives)	1. Equity and Debt Market	<p>CO1: Explain concepts of financial market- debt market and equity market</p> <p>CO2: Study dynamics of equity market</p> <p>CO3: Gain knowledge about players in Debt Market</p>
25			

			CO4: Examine approaches to valuation of equity and bonds
7	Finance Groups (Electives)	2. Corporate Finance	<p>CO1: The objectives to develop a conceptual frame of finance function</p> <p>CO2: To acquaint the participants with the tools techniques and process of financial management in the realm of financial decision making</p> <p>CO3: The course aims at explaining the core concepts of corporate finance and its importance in managing a business</p> <p>CO4: To provide understanding of nature, importance, structure related to corporate finance</p>
8	Marketing Groups (Electives)	1. Consumer Behaviour	<p>CO1: Understand basics of consumer behaviour in market.</p> <p>CO2: Determine individual determinants of consumer behaviour and see how it impacts the business.</p> <p>CO3: Evaluate consumer behaviour environment for effective marketing strategies.Strategical development using consumer behaviour.</p> <p>CO4: Analyse how consumer make decision in different environment and how company can stay updated with new trends to enhance customer value.</p>
9	Marketing Groups (Electives)	2. Advertising	<p>CO1: Understand legal and ethical aspects of advertising.</p> <p>CO2: Explain planning and promotional mix strategies.</p> <p>CO3: Impart creativity in advertising to attract target audience. How to convert suspects in</p>
26			

customers.

CO4: Understand the requirement of budget, effectiveness of ad campaign, current industry trends in advertising to become competitive.

SEMESTER IV

Sr. No.	Course component	Course	Course Outcome
1	Core Course	Business Economics II	<p>CO1: To understand what is Macroeconomic Data and Theory, Circular flow of aggregate income and expenditure, Short run economic fluctuations</p> <p>CO2: To explain Money, Inflation and Monetary Policy- Money Supply, Demand for Money, Money and prices, Inflation, Monetary policy</p> <p>CO3: Explain data analysis and interpretations for better decision making.</p> <p>CO4: To analyse the importance of research report writing.</p>
2	Core Course	Business Research Methods	<p>CO1: Understand basics of research, type, needs, importance of research.</p> <p>CO2: Understand methods of data collection and processing for problem findings and solutions.</p> <p>CO3: Explain data analysis and interpretations for better decision making.</p> <p>CO4: Understand importance of research report writing.</p>
3	Core Course	Production and Total Quality Management	<p>CO1: Explain production management, importance, difference between operation and production. Plant layout and location for better decisions.</p>

			<p>CO2: Understand material management, types, importance for continuous flow of production.</p> <p>CO3: Explain Total Quality Management parameters, six sigma, Kaizen etc. Understand the role of quality, parameters.</p> <p>CO4: Adapt quality improvement strategies and international certifications for business standards.</p>
4	Ability Enhancement Compulsory Course	Information Technology in Business Management	<p>CO1: Understand managerial decision making and functional areas of MIS</p> <p>CO2: Explain emerging trends in ERP, CRM, SCM</p> <p>CO3: Analyse the relationship between database management and data warehouse approaches</p> <p>CO4: Explain concepts like BPO, KPO and cloud computing</p>
5	Skill Enhancement Course	Foundation Course - IV (Ethics and Governance)	<p>CO1: Understand importance of contemporary rights & procedures to file grievances for harmony & equality in the country.</p> <p>CO2: Determine approaches to understand ecology and environment principles for sustainable development.</p> <p>CO3: Analyse modern technologies & its applications in overall scientific development of society.</p> <p>CO4: Understanding basics of competitive exam and enhance soft skill for growth.</p>
6	Marketing Groups (Electives)	Integrated Marketing Communication	<p>CO1: Understand basic concepts and promotional tools of the IMC.</p> <p>CO2: Explain strategies of advertising and sales promotions as</p>
28			

			<p>IMC to enhance effectiveness.</p> <p>CO3: Evaluate direct marketing, public relations, publicity, and personal selling in business strategies.</p> <p>CO4: Evaluate the ethics in IMC and its current trends to remain competitive.</p>
7	Marketing Groups (Electives)	Event Marketing	<p>CO1: Understand Event marketing.</p> <p>CO2: Evaluate strategies of Segmenting, Targeting and Positioning of Events and Concept of Product in Events</p> <p>CO3: Impact of Pricing and Promotion in Events</p> <p>CO4: Evaluate current Trends and Challenges in Event Marketing.</p>
8	Finance Groups (Electives)	Corporate restructuring	<p>CO1: To impart knowledge relating to legal, accounting and practical implementation of corporate restructuring.</p> <p>CO2: Outline the accounting procedures for internal reconstruction and revival of financially sick companies.</p> <p>CO3: Illustrate purchase consideration and methods of amalgamation of companies.</p> <p>CO4: Gain knowledge on Impact of Reorganization on the Company</p>
9	Finance Groups (Electives)	Strategic cost management	<p>CO1: To equip the students with knowledge about strategic cost management. Learners should develop skills of analysis, evaluation and synthesis in cost and management accounting.</p> <p>CO2: Outline the accounting procedures for Activity Based Management and Activity Based Budgeting:</p>
29			

			<p>CO3: Understand Cost Audit & Management Audit under companies Act, with reference to strategic assessment of cost & managerial performance-</p> <p>CO4: Measure the efficiency in production and effectiveness of cost managers to identify the causes of variances.</p>
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SEMESTER V

Sr. No.	Course component	Course	Course Outcome
1	Compulsory Courses	Logistics and Supply Chain Management	<p>CO1: Understand basic of logistics and supply chain management, difference, customer service and demand forecasting, distribution, bullwhip effect.</p> <p>CO2: Understand logistic mix.</p> <p>CO3: Evaluate inventory, logistic costing, performance management, logistic network analysis to gain competitive advantage in the market.</p> <p>CO4: Describe recent trends in logistics and supply chain management to sustain in global market.</p>
2	Compulsory Courses	Corporate Communication and Public Relations	<p>CO1: Focus on key concepts, relevance, and ethical and legal aspects in corporate communication. Also analyse theories and implement in practical aspect of business.</p> <p>CO2: Understand importance of PR in business to build corporate image.</p> <p>CO3: Evaluate communication for effective development of its strategies for different stakeholders.</p> <p>CO4: Look into latest technological trend in</p>

			communication channel to improve networking and global corporate image
3	Finance Groups (Electives)	Investment Analysis and Portfolio Management	<p>CO1: Impart understand the terms which are often confronted while reading newspaper, magazines etc for better correlation with the practical world. Introduction to investment environment</p> <p>CO2: To understand various models and techniques of security and portfolio analysis. Evaluate risk return relationship.</p> <p>CO3: Compute sources of Income under different heads as per section 14</p> <p>CO4: Explain Portfolio Management and Security Analysis, Theories, Capital Asset Pricing Model and Portfolio Performance Measurement</p>
4	Finance Groups (Electives)	Commodity and Derivatives Market	<p>CO1: Impart the concepts related to Commodities and Derivatives market</p> <p>CO2: study the various aspects related to options and futures. Detailed insight on Futures and Hedging</p> <p>CO3: To acquaint learners with the trading, clearing and settlement mechanism in derivatives market. Evaluate Options and Option Pricing Models</p> <p>CO4: Understand Trading, Clearing & Settlement In Derivatives Market and Types of Risk</p>
5	Finance Groups (Electives)	Financial Accounting	<p>CO1: Understanding how to prepare of final accounts of companies</p> <p>CO2: study the various Underwriting of Shares & Debentures</p> <p>CO3: To acquaint learners Accounting of Transactions of Foreign Currency</p>
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			CO4: Understand Investment Accounting (w.r.t. Accounting Standard- 13). Ethical Behaviour and Implications for Accountants
6	Finance Groups (Electives)	Direct Taxes	<p>CO1: Outline the basic concepts and terms involved in direct taxation.</p> <p>CO2: To understand various models and techniques of security and portfolio analysis</p> <p>CO3: To acquaint the learners with various concepts of finance</p> <p>CO4: Illustrate Theories, Capital Asset Pricing Model and Portfolio Performance Measurement</p> <p>CO5: Assess total income of individual in order to determine tax liability.</p>
7	Marketing Group - (Electives)	Service Marketing	<p>CO1: Evaluate basics of service marketing strategies to get customer loyalty.</p> <p>CO2: Understand different service marketing mix to gain competitive position in marketing.</p> <p>CO3: Develop service quality; fill gaps for giving better management experience.</p> <p>CO4: Evaluate current trends and ethical aspects of services marketing</p>
8	Marketing Group - (Electives)	E-Commerce and Digital Marketing	<p>CO1: Understand basic concept of Ecommerce, Commerce, study the impact, latest trends and their application in various industry.</p> <p>CO2: Determine e-business and its Application for competitive business.</p> <p>CO3: Latest trends on payment, security in IT,</p>
32			

			<p>privacy & legal issues in e-commerce, M commerce for ethical practices.</p> <p>CO4: Understand and study latest developments in digital platform for competitive advantage.</p>
9	Marketing Group - (Electives)	Sales and Distribution Management	<p>CO1: Understand difference between sales and marketing. Also focus on various elements of sales and distribution management for efficient strategies.</p> <p>CO2: Illustrate market analysis and selling approach for business growth and expansion, diversification for growth.</p> <p>CO3: Evaluate basics of distribution channel, strategies for better relationship with channel partners.</p> <p>CO4: Focus on evaluation, ethics in sales to achieve organisational goals, customer loyalty.</p>
10	Marketing Group - (Electives)	Customer Relationship Management	<p>CO1: Explain various components of CRM to get new customer and retain existing ones.</p> <p>CO2: Understand marketing initiatives, customer service and database management for long term customer relationship.</p> <p>CO3: Discuss process of building CRM strategies for competitive business.</p> <p>CO4: Study latest trends, technological developments, and ethical issues in the field of CRM.</p>

SEMESTER VI

Sr.	Course component	Course	Course Outcome
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No.			
1	Marketing Group - (Electives)	1. Brand Management	<p>CO1: Explain basics of brand, brand image. Focus how brand should become successful to earn profit. Explain importance of brand management.</p> <p>CO2: Analyse brand marketing programs to remain competitive, attract new customers.</p> <p>CO3: Evaluate brand equity, importance to establish corporate image.</p> <p>CO4: Analyse on brand strategies for expansion.</p>
2	Marketing Group - (Electives)	2. Retail Marketing	<p>CO1: Gain knowledge on concepts, formats, and emerging trends in retailing for market development.</p> <p>CO2: Understand profile of retail consumers, development of retail strategy.</p> <p>CO3: Evaluate concept of merchandise management, importance and retail pricing to increase market.</p> <p>CO4: Understand store management, legal and ethical issues in retailing for competitive advantage.</p>
3	Marketing Group - (Electives)	3. International Marketing	<p>CO1: Understand international marketing, importance, need, trading blocs, international trade for globalization.</p> <p>CO2: Understand international market environment, study how it works for better decisions.</p> <p>CO3: Understand international marketing mix decisions for competitive advantage.</p> <p>CO4: Evaluate international marketing plan for global reach.</p>

4	Marketing Group - (Electives)	4. Media Planning and Management	<p>CO1: Understand basics media and media planning for future strategies.</p> <p>CO2: Evaluate and compare various media mix and upcoming media to form media strategy for promotional techniques.</p> <p>CO3: Evaluate and identify media budgeting, buying, and scheduling for better strategies.</p> <p>CO4: Learn about media measurement and evaluation of media buys for gaining competitive advantage.</p>
5	Finance Groups (Electives)	1. Strategic Finance Management	<p>CO1: To discuss the needs of current market scenario and upgrade the learner's skills and knowledge for long term sustainability</p> <p>CO2: To familiarize students towards the changing scenario in Banking Sector</p> <p>CO3: To acquaint learners with contemporary issues related to financial management.</p> <p>CO4: To explain financial management in banking sector and working capital financing.</p>
6	Finance Groups (Electives)	2. Indirect Tax	<p>CO1: To explain concepts of GST and its terminology</p> <p>CO2: To Illustrate various transactions for supply and identify levy of a particular tax.</p> <p>CO3: To analyze the concepts of supply, time, place, and value for charging GST.</p> <p>CO4: To compute input tax credit for payment of GST.</p>
35			

			CO5: To illustrate provisions related to registration under GST act.
7	Finance Groups (Electives)	3. Innovative Financial Services	<p>CO1: To familiarize the learners with the fundamental aspects of various issues associated with various Financial Services</p> <p>CO2: To give a comprehensive overview of emerging financial services in the light of globalization.</p> <p>CO3: To introduce the basic concepts, functions, process, techniques and create an awareness of the role, functions and functioning of financial services.</p>
8	Finance Groups (Electives)	4. International Finance	<p>CO1: To familiarize the student with the fundamental aspects of various issues associated with International Finance. To understand introduction of Finance.</p> <p>CO2: to give a comprehensive overview of International Finance as a separate area in International Business. Foreign Exchange Markets, Exchange Rate Determination & Currency Derivatives</p> <p>CO3: To introduce the basic concepts, functions, process, techniques and create an awareness of the role, functions and functioning of International Finance in this Globalised Market.</p> <p>CO4: To understand Foreign Exchange Risk, Appraisal & Tax Management</p>
9	Core Course	Operational Research	<p>CO1: To learn about game theory and how to use in real life application.</p> <p>CO2: To learn about sequencing problem and how to use in real life application.</p>
36			

			<p>CO3: To learn about transportation problem, assignment problem and how to use in real life application.</p> <p>CO4: To learn about CPM, PERT and how to use in real life application.</p>
10	Ability Enhancement Course	Project Work	<p>CO1: To research about any company of student's choice and evaluate company's performance. Here the students will be guided by subject teacher for better understanding. This will help for decision making and enhance management skills</p>

PROGRAMME SPECIFIC OUTCOMES – B.com (Accounting & Finance)

- **PSO1:** To prepare students to exploit opportunities being newly created in the Accounting and Finance profession
- **PSO2:** To prepare adequate basic understanding about Accounting and Financial education among the students.
- **POS3:** To give and adequate exposure to operational environment in the field of Accounting and Finance
- **POS4:** To inculcate training and practical approach by using modern technology amongst the students in the field of Accounting and Finance

COURSE OUTCOMES FOR B.com (Accounting & Finance) PROGRAM

SEMESTER I

Sr. No.	Course component	Course	Course Outcome
1	Elective Courses (EC)	Financial Accounting (Elements of Financial Accounting) - I	CO1: Analyse the Accounting Standards Issued by ICAI and Inventory Valuation CO2: Prepare Final Accounts CO3: Apply accounting procedure for Departmental Accounts CO4: Apply accounting procedure for Hire Purchase

2	Elective Courses (EC)	Cost Accounting (Introduction and Element of cost) - I	<p>CO1: Outline the conceptual terminologies of cost accounting.</p> <p>CO2: Examine material and inventory control for managerial effectiveness in inventory decisions.</p> <p>CO3: Compute statements of labour cost and earning with consideration of bonus, incentives systems using expert theories.</p> <p>CO4: Illustrate the concepts of over / under absorption of overheads and overhead rate.</p>
3	Elective Courses (EC)	Financial Management (Introduction to Financial Management) - I	<p>CO1: Explain the basic concepts Financial Management</p> <p>CO2: Explain the concepts in Valuation</p> <p>CO3: Analyse the Leverage</p> <p>CO4: Identify the Types of Financing & Cost of Capital</p>
4	Ability Enhancement Compulsory Course (AECC)	Business Communication - I	<p>CO1: Explain the different aspects of communication and the modern modes of communication.</p> <p>CO2: Analyse the different obstacles in business communication, aspects of business ethics and human rights.</p> <p>CO3: Design business and personnel correspondence for effective business communication skills.</p> <p>CO4: Develop language and soft skills to enhance managerial effectiveness.</p>
5	Skill Enhancement Courses (SEC)	Foundation Course - I	<p>CO1: To comprehend Indian society's heterogeneous character</p> <p>CO2: To raise awareness about the gender gap in society</p>

			<p>CO3: To grasp the concept of diversity as distinction and disparity as inequality.</p> <p>CO4: To comprehend the idea and structure of India's constitution, as well as the various government bodies that operate at various levels of government administration.</p> <p>CO5: To comprehend the idea and structure of India's constitution, as well as the various government bodies that operate at various levels of government administration.</p>
6	Core Courses (CC)	Commerce (Business Environment) - I	<p>CO1: Identify various elements of business environment for sustainability.</p> <p>CO2: Analyse the political and legal environments for business operational decisions.</p> <p>CO3: Interpret the impact of socio-cultural, technological, and competitive environments for business development.</p> <p>CO4: Describe the international business environment for gaining opportunities in global markets.</p>
7	Core Courses (CC)	Business Economics - I	<p>CO1: Elaborate on the tools and concepts of business economics for effective business operations.</p> <p>CO2: Analyse demand for computing and forecasting sales for effective business decision making.</p> <p>CO3: Examine production laws and cost concepts including break-even for effective business application.</p> <p>CO4: Evaluate pricing, output decisions and profitability of perfect and imperfect competitive markets for effective business management.</p>
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CO5: Justify pricing practices for determining customer value in effective managerial decisions.

SEMESTER II

Sr. No.	Course component	Course	Course Outcome
1	Elective Courses (EC)	Financial Accounting (Special Accounting Areas) - II	<p>CO1: Prepare Accounts from Incomplete Records</p> <p>CO2: Apply accounting procedure for consignment transactions.</p> <p>CO3: Explain the application of branch accounting with respect to its deferent methods.</p> <p>CO4: Ascertain fire insurance claims.</p>
2	Elective Courses (EC)	Auditing (Introduction and Planning) - I	<p>CO1: Gain knowledge about auditing concepts, errors, frauds, and true & fair view.</p> <p>CO2: Outline the planning, procedures, and documentation for analytical review of audit reports.</p> <p>CO3: Evaluate audit techniques like internal control, internal check.</p> <p>CO4: Internal audit to prepare ethical financial statements.</p>
3	Elective Courses (EC)	Innovative financial services	<p>CO1: Gain knowledge about financial service, factoring and forfeiting.</p> <p>CO2: Understanding about Merchant bankers Underwriters, securitization.</p> <p>CO3: Evaluate Lease and Hire-Purchase, housing finance, venture capital.</p> <p>CO4: Provide understanding on consumer finance and credit rating.</p>

4	Ability Enhancement Compulsory Course (AECC)	Business Communication - II	<p>CO1: Develop presentation skills for effective business communication.</p> <p>CO2: Influence group communication by understanding the aspects of interviews, meetings and public relations for effective team building.</p> <p>CO3: Build effective business writing skills with respect to preparing trade letters</p> <p>CO4: Make up language writing skills by detailing reports, business proposals and summary making for better managerial decisions.</p>
5	Skill Enhancement Courses (SEC)	Foundation Course - II	<p>CO1: To have a better understanding of the effects of globalisation on Indian society</p> <p>CO2: The purpose of this lesson is to teach the concepts of human rights and fundamental rights.</p> <p>CO3: To comprehend the significance of the environment and long-term development</p> <p>CO4: Recognize variables that contribute to stress and conflict in today's world</p> <p>CO5: Awareness of Indian society's social problems, challenges, and solutions</p>
6	Core Courses (CC)	Business Law (Business Regulatory Framework) - I	<p>CO1: Explain the concepts of contract with its essential elements.</p> <p>CO2: Outline performance of contract and modes of discharge of contract along with remedies on breach of contract.</p> <p>CO3: Describe the special contracts of indemnity, guarantee, bailment, pledge, and agency.</p> <p>CO4: Elaborate the provisions and relevance of The Sale of Goods Act, 1930.</p> <p>CO5: Explain the legal provisions relating to The</p>
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			Negotiable Instruments Act, 2015.
7	Core Courses (CC)	Business Mathematics	<p>CO1: To learn about shares and mutual funds and combination and how to use in real life application.</p> <p>CO2: To learn about Ratio, proportion, percentage and combination and how to use in real life application.</p> <p>CO3: To learn about profit and loss and how to use in real life application.</p> <p>CO4: To learn about simple and compound interest and how to use in real life application</p>

SEMESTER III

Sr. No.	Course component	Course	Course Outcome
1	Elective Courses (EC)	Financial Accounting (Special Accounting Areas) - III	<p>CO1: Demonstrate the aspects of partnership final accounts in case of admission, retirement and death of partner.</p> <p>CO2: Construct piecemeal distribution statement for appropriate realization of assets and payment of liabilities.</p> <p>CO3: Identify the accounting process and entries for amalgamation of firms.</p> <p>CO4: Apply conversion method for partnership firm into a limited company.</p>
2	Elective Courses (EC)	Cost Accounting (Methods of Costing) - II	<p>CO1: Outline the conceptual terminologies of cost accounting.</p> <p>CO2: Formulate reconciliation statement for expenses and incomes recorded in cost accounts and financial accounts.</p> <p>CO3: Construct contract account to identify profit or loss on the basis of its level of completion.</p>

			CO4: Examine the concept of process costing to understand the optimum utilization of resources in production cycle.
3	Elective Courses (EC)	Taxation - II (Direct Taxes Paper- I)	<p>CO1: Outline the basic concepts and terms involved in direct taxation.</p> <p>CO2: Calculate total income of assessee by determining the residential status.</p> <p>CO3: Compute sources of income under different heads as per Section 14.</p> <p>CO4: Illustrate different deductions available for an individual as per Section 80.</p> <p>CO5: Assess total income of individual in order to determine tax liability.</p>
4	Ability Enhancement Compulsory Course (AECC)	Information Technology in Accountancy - I	<p>CO1: To create awareness among students with regards to changing and upgrading technologies in the fields of IT in accounting.</p> <p>CO2: Making students understand office productivity tools and promoting electronic commerce.</p> <p>CO3: Exploring students towards the technical concepts used in a Finance firm for IT software applications like MS- word, MS-excel and PPT.</p> <p>CO4; Recognize the importance of security aspects of IT in business.</p>
5	Skill Enhancement Courses (SEC)	Foundation Course in Commerce (Financial Market Operations) - III	<p>CO1: Understand overview of the Financial System</p> <p>CO2: Explain financial market - Bond Market and Debt Market.</p> <p>CO3:Analyse the different Financial Instruments- Liquidity, Maturity, Safety and Yield REPO, TBs, Equities, Bonds, Derivatives, others</p>
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			CO4: To study various financial services.
6	Core Courses (CC)	Business Law (Business Regulatory Framework) II	<p>CO1:Gain knowledge with regards to Partnership Act 1932</p> <p>CO2: Understand the concept of Factory Acts</p> <p>CO3: Understand the rights of employees.</p> <p>CO4: Understand the liability of partners, duties their rights</p>
7	Core Courses (CC)	Business Economics II	<p>CO1: Analyse nature of key macroeconomic variables and tenets of Keynesian economics through the aggregate demand and supply model for improving the liquidity in the economy.</p> <p>CO2: Illustrate the IS-LM model, theory of employment, inflation, and its importance to achieve economic stability.</p> <p>CO3: Evaluate the role of government in public expenditure, public debt.</p> <p>CO4: Understand the role of government in fiscal and deficit management for economic sustainability of the country.</p>

SEMESTER IV

Sr. No.	Course component	Course	Course Outcome
1	Elective Courses (EC)	Financial Accounting (Special Accounting Areas) - IV	<p>CO1: Prepare Final Accounts of Companies</p> <p>CO2: Outline Redemption of Preference Shares Redemption of Debentures</p> <p>CO3: Examine the concept Profit Prior to Incorporation</p> <p>CO4: Apply Accounting Standards 11 for</p>

			treatment of sale and credit transactions of foreign currency
2	Elective Courses (EC)	Management Accounting (Introduction to Management Accounting)	<p>CO1: Implement the concepts of management accounting in the decision-making process of an organization.</p> <p>CO2: Compare and analyze financial data by using different ratios to make financial decisions as investors, lenders and creditors.</p> <p>CO3: Evaluate working capital requirements and operating cycle for organizational sustainability.</p> <p>CO4: Analyse investment decisions relating to capital budgeting for effective financial sustainability.</p>
3	Elective Courses (EC)	Taxation - III (Direct Taxes- II)	<p>CO1: To study Clubbing of Income & Set Off & Carry Forward of Losses</p> <p>CO2: Computation of Tax liability of Individual & HUF & Computation of Income of Partnership Firm</p> <p>CO3: Examine the concept of Return of Income – Tax, Deduction at Source, Advance Tax Interest Payable</p> <p>CO4: Identify the Tax Planning & Ethics in Taxation</p>
4	Ability Enhancement Compulsory Course (AECC)	Information Technology in Accountancy - II	<p>CO1: Able to understand the difference between an operating system and an application program, and what each is used for in a computer.</p> <p>CO2: Design computerized accounting and auditing systems.</p> <p>CO3: Comprehend MIS with respect to accounting.</p> <p>CO4: Understand the technical aspects of accounting in the area of accounting and finance.</p>
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5	Skill Enhancement Courses (SEC)	Foundation Course in Management (Introduction to Management) - IV	<p>CO1: Understand the Basic Management Concepts</p> <p>CO2: Gain knowledge on Process of Planning</p> <p>CO3: Understand the Principles of organization, Formal and Informal organization - features, advantages and disadvantages Centralisation and decentralisation – factors, merits and demerits</p> <p>CO4: Understand the Importance of Staffing</p> <p>CO5: Understand the Importance of directing, Principles of Directing and Leadership trails and Styles</p>
6	Core Courses (CC)	Business Law (Company Law) - III	<p>CO1: Understand the relevant Acts applicable for starting a company</p> <p>CO2: Gain knowledge of various sections governing of public offer.</p> <p>CO3: Learn various sections governing the issue of share capital</p> <p>CO4: Learn various sections governing the issue of debentures.</p>
7	Core Courses (CC)	Research Methodology in Accounting and Finance	<p>CO1: Identify components of research to undertake research process in Accounting and Finance.</p> <p>CO2: Examine the methods of data collection and processing for better research outcomes.</p> <p>CO3: Analyse the data and interpret to arrive at effective decisions.</p> <p>CO4: Demonstrate research report writing skills of a given problem for making strategic choice</p>

SEMESTER V

Sr. No.	Course component	Course	Course Outcome
1	Elective Courses (EC)	Cost Accounting - III	<p>CO1: Examine the concepts in uniform costing and inter –firm comparison</p> <p>CO2: Analyse integrated system and non-integrated system of accounts</p> <p>CO3: Compute the operating cost</p> <p>CO4: Ascertain the process costing – equivalent units of production and inter process profit</p> <p>CO5: Analyse the activity based costing system</p>
2	Elective Courses (EC)	Financial Management - II	<p>CO1: Students understand dividend policies and its impact on shareholders.</p> <p>CO2: Students learn to make decisions of appropriate capital structure for organization</p> <p>CO3: Students are able to manage liquidity and holding optimal level of liquid assets.</p> <p>CO4: Acquire analytical attitude while solving financial issues.</p>
3	Elective Courses (EC)	Taxation - IV (Indirect Taxes - II)	<p>CO1: Explain concepts of GST and its terminology</p> <p>CO2: Illustrate various transactions for supply and identify levy of a particular tax.</p> <p>CO3: Analyse the concepts of supply, time, place, and value for charging GST.</p> <p>CO4: Compute input tax credit for payment of GST.</p> <p>CO5: Illustrate provisions related to registration under GST act.</p>
	Elective Courses (EC)	International Finance	<p>CO1: Students gain knowledge of foreign exchange markets.</p>

4			<p>CO2: Students understand the concepts of derivatives, futures and options in foreign exchange markets.</p> <p>CO3: Students learn about foreign exchange exposure</p> <p>CO4: Get idea about risk management.</p>
5	Core Courses (CC)	Financial Accounting - V	<p>CO1: Outline underwriting of shares and debentures, and accounting treatment based on type of underwriting.</p> <p>CO2: Apply accounting treatment for buy back of shares</p> <p>CO3: Apply accounting standards 14 - amalgamation, absorption & external reconstruction</p> <p>CO4: Prepare final accounts for internal reconstruction</p> <p>CO5: Prepare liquidator's final statement in case of winding up of companies</p>
6	Core Courses (CC)	Financial Accounting - VI	<p>CO1: Prepare final accounts of banking company</p> <p>CO2: Prepare final accounts of insurance company</p> <p>CO3: Explain the concepts of non-banking financial companies</p> <p>CO4: Apply accounting method for valuation of goodwill & shares</p> <p>CO5: Apply accounting for limited liability partnership</p>

SEMESTER VI

Sr.	Course component	Course	Course Outcome
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No.			
1	Elective Courses (EC)	Cost Accounting - IV	<p>CO1: Analyse Budgeting and Budgetary Control.</p> <p>CO2: Solve practical problems based on marginal costing, at different production and profitable levels for better managerial decisions.</p> <p>CO3: Measure the efficiency in production and effectiveness of cost managers to identify the causes of variances.</p>
2	Elective Courses (EC)	Financial Management - III	<p>CO1: Explain different aspects of business valuation</p> <p>CO2: Elaborate on the legal provisions regarding mergers and acquisitions</p> <p>CO3: Gain knowledge about corporate restructuring and takeovers</p> <p>CO4: Illustrate provisions related lease and hire purchase financing</p> <p>CO5: Demonstrate working capital financing</p>
3	Elective Courses (EC)	Taxation - V (Direct Taxes- II)	<p>CO1: Compute payment of tax and refunds, returns</p> <p>CO2: Outline the accounts, audit, assessment and records</p> <p>CO3: Illustrate the concepts of custom act</p> <p>CO4: Illustrate provisions related foreign trade policy</p>
4	Elective Courses (EC)	Security Analysis and Portfolio Management	<p>CO1: learn how to manage their portfolios and how to value it.</p> <p>CO2: Gain knowledge about fundamental and technical analysis.</p> <p>CO3: Students are made aware about the efficient</p>

			<p>market theory</p> <p>CO4: Evaluate the aspects of CAPM.</p>
5	Core Courses (CC)	Financial Accounting – VII	<p>CO1: Prepare final account for electricity company</p> <p>CO2: Compute statements of final accounts for co-operative society</p> <p>CO3: Apply accounting treatment for investment accounting & mutual fund</p> <p>CO4: Outline the IFRS and Indian accounting standard</p>
6	Project Work	Project Work II	<p>CO1: Execute independent research projects on various topics relevant to the study.</p> <p>CO2: Evaluate research-based and scholarly literature.</p> <p>CO3: Apply suitable research design.</p> <p>CO4: Compose the research report and bibliography in the most effective way.</p>

PROGRAMME SPECIFIC OUTCOMES – B.com (Banking & Insurance)

- **PSO1:** Assess emerging trends in the banking and insurance industries in order to provide better business solutions in national and international markets.
- **PSO2:** Prepare investment portfolios by analysing the financial aspects of banking and insurance.
- **POS3:** Indicate managerial abilities in banking and insurance-related fields.
- **POS4:** For a sustainable economy, use ethical principles in financial endeavours.

COURSE OUTCOMES FOR B.com (Banking & Insurance) PROGRAM

SEMESTER I

Sr. No.	Course component	Course	Course Outcome
1	Skill Enhancement Courses (SEC)	Foundation Course – I	CO1: To comprehend Indian society's heterogeneous character CO2: To raise awareness about the gender gap in society CO3: To grasp the concept of diversity as distinction and disparity as inequality. CO4: To comprehend the idea and structure of India's constitution, as well as the various

			<p>government bodies that operate at various levels of government administration.</p> <p>CO5: To comprehend the idea and structure of India's constitution, as well as the various government bodies that operate at various levels of government administration.</p>
2	Core Course (CC)	Business Economics -I	<p>CO1: To learn tools and concepts of business economics for effective business operations.</p> <p>CO2:To understand demand for computing and forecasting sales for effective business decision making</p> <p>CO3:To study about production laws and different cost concepts with break-even for effective business application</p> <p>CO4: Analyse pricing, output decisions and profitability of perfect and imperfect competitive markets for effective business management.</p> <p>CO5: Analyse pricing strategies to determine customer value for effective managerial choices.</p>
3	Elective Courses (EC)	Financial Accounting I	<p>CO1: Explain the basic concepts, Journal Entry, Ledger and Bank Reconciliation Statement.</p> <p>CO2. Apply the accounting standards to understand managerial decisions and financial statements.</p> <p>CO3: Construct financial records of an organization.</p> <p>CO4: Apply accounting methods to calculate hire purchase transactions of traders and relevant financial disclosures.</p>
4	Elective Courses (EC)	Principles of Management	<p>CO1: Gives the brief understanding of management in banking and insurance sector.</p> <p>CO2: Focuses on management process.</p>

			<p>CO3: Explains Organization Structure of Banking and Insurance companies</p> <p>CO4: Describes the Indian and International leaders gracing banking and insurance sector.</p>
5		Quantitative Methods- I	<p>CO1.To learns about mean, median, mode, quartiles, graph and how to use in real life application.</p> <p>CO2. To learn about standard deviation, quartiles deviation, range and how to use in real life application.</p> <p>CO3. To learn about Index number and how to use in real life application.</p> <p>CO4. To learn about Insurance and how to use in real life application.</p>
6	Elective Course (EC)	Environmental management Financial Services	<p>CO1: To understand the financial system in banking and insurance for economic development of a country.</p> <p>CO2: To study about functioning of banking and insurance companies to attain economic growth.</p> <p>CO3:To know the management, regulations and development in banking and insurance companies for growth and sustainability</p> <p>CO4: To know the regulatory and development framework of banking and insurance companies for ethical and sustainable business operations.</p>
7	Ability Enhancement Compulsory Course (AECC)	Business Communication – I	<p>CO1: To understand the different aspects of communication and the modern modes of communication.</p> <p>CO2: Examine the various barriers to business communication, business ethics, and human rights.</p> <p>CO3: To Create personnel and business correspondence with effective business</p>
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communication techniques in mind.

CO4: To increase managerial effectiveness, develop your language and soft skills.

SEMESTER II

Sr. No.	Course component	Course	Course Outcome
1	Skill Enhancement Courses (SEC)	Foundation Course – II	<p>CO1: To have a better understanding of the effects of globalisation on Indian society</p> <p>CO2: The purpose of this lesson is to teach the concepts of human rights and fundamental rights.</p> <p>CO3: To comprehend the significance of the environment and long-term development</p> <p>CO4: Recognize variables that contribute to stress and conflict in today's world</p> <p>CO5: Awareness of Indian society's social problems, challenges, and solutions</p>
2	Elective Courses (EC)	Financial Accounting	<p>CO1: To Learn about the different valuation methodologies are used to value goodwill and shares.</p> <p>CO2: To Know the provisions governing share repurchases.</p> <p>CO3: Define, explain and solve simple problems redemption of preference shares</p> <p>CO4: Solve easy issues with various debenture redemption mechanisms.</p>
3	Elective Course (EC)	Business Law	<p>CO1: Describe the Indian legal system's provisions for social harmony and peace.</p>

			<p>CO2: Describe the key elements of the Indian Constitution.</p> <p>CO3: Identify how the contract will be performed, how it will be discharged, and the remedies for breach of the contract.</p> <p>CO4: To learn about the Sale of Goods Act of 1930 and the special contracts of indemnity, guarantee, bailment, pledge, and agency.</p> <p>CO5: Describe The Negotiable Instruments Act of 2015's legal requirements.</p> <p>CO6: To understanding of the IT Act to ensure cyber safety and security to achieve efficient government.</p>
4	Elective Course (EC)	Principles and Practice of Banking and Insurance	<p>CO1:To study about concepts, functions, and regulations in banking for effective banking operations</p> <p>CO2: Analyse the banking industry's structure and rules to promote rapid nation's economic growth.</p> <p>CO3: Describe how risk management has evolved over time and how it applies to modern insurance practises.</p> <p>CO4: To study about the business environment in insurance sector with regard to Indian context.</p>
5	Core Course (CC)	Quantitative Methods	<p>CO1: To learn about testing of hypothesis and how to use in real life application.</p> <p>CO2: To learn about linear programming problem and how to use in real life application.</p> <p>CO3: To learn about Economics Indicators and how to use in real life application.</p> <p>CO4: To learn about Statistical Investment Management and how to use in real life application.</p>
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6	Core Courses (CC)	Organisational Behaviour	<p>CO1: Gives the information about models of OB and different motivational theories.</p> <p>CO2: Explains the group dynamics in the banking and insurance sector.</p> <p>CO3: Provides knowledge of organizational culture and change management in the banking and insurance sector.</p> <p>CO4: Explains the framework of organization development</p>
7	Ability Enhancement Compulsory Course (AECC)	Business Communication - II	<p>CO1: This course helps students to build their presentation skill also, remove their stage fear and speaking before their audience.</p> <p>CO2: This course helps students to put their point or point of view very clearly and in precise manner in the group.</p> <p>CO3: This course helps students to understand the different types of communication and different types of methods of letter writing. Further, this course helps students to understand the importance of language in the communication</p>

SEMESTER III

Sr. No.	Course component	Course	Course Outcome
1	Skill Enhancement Courses (SEC)	Foundation Course (An Overview of Banking and insurance)	<p>CO1: In-depth knowledge on banking sector emphasises on banking industry, banking legislation and various functions of banks.</p> <p>CO2: To study the role of commercial banks, its functions and about its products and services and also provide in dept. knowledge on bank ombudsman.</p> <p>CO3: Provide a complete descriptive knowledge on universal banking as well as role of technology in banking.</p>

			CO4: It provides the understanding of micro finance in context to business and also provides a complete guide on financial inclusion.
2	Elective Courses (EC)	Management Accounting	<p>CO1: Apply management accounting concepts to an organization's decision-making process</p> <p>CO2: Study financial data using various ratios to make financial decisions as an investor, Debtors, Lenders.</p> <p>CO3: Regarding organisational sustainability, evaluate working capital requirements and compute operational cycle.</p> <p>CO4: Study and compute the working capital requirements of a manufacturer and trader and explain the operating cycle.</p>
3	Core Courses (CC)	Direct Taxation	<p>CO1: Define the key phrases used in the Income Tax Act.</p> <p>CO2: Study fundamental principles in direct taxation in relation to total income and residence</p> <p>CO3: Compute income from salaries, house property, capital gains, other sources and profits and gains from business and profession.</p> <p>CO4: Calculate taxable income after deducting the section 80 deduction.</p>
4	Ability Enhancement Compulsory Course (AECC)	Information Technology Banking and insurance	<p>CO1: Apply the knowledge and understanding of e-commerce and cyber security.</p> <p>CO2 :Analyse the various conceptual and legal aspects of e-banking provisions</p> <p>CO3: Demonstrate skills on MS-Word and MS Excel for carrying out smooth banking processes.</p> <p>CO4: Evaluate the importance of cyber security, privacy, and ethical issues for secured monetary transactions.</p>
5	Core Course (CC)	Financial Market	CO1: To understand structure and characteristics
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			<p>of Indian financial system along with regulatory institutions.</p> <p>CO2: To study about the Indian financial markets operate and function in order to advance the country's economy.</p> <p>CO3:To understand about structure of commodities market in India including participants and exchanges national, international levels</p> <p>CO4: Describe the derivatives market and manages the underlying assets and risks to achieve investment goals.</p>
6	Elective Courses (EC)	Organisation Behaviour	<p>CO1: In-depth understanding of individual behaviour related to personality, learning, perception, workplace emotions and individual decision making.</p> <p>CO2: Enables the knowledge of group communication, power and politics, negotiation, transactional analysis model, virtual team, group cohesiveness and group decision making in the banking and insurance sector.</p> <p>CO3: Comprehensive understanding about dynamics of banking and insurance organizations through organization structure, organization structure differentiations and organization climate</p> <p>CO4: To Understanding practical implementation of the components of organizational behaviour in banking and insurance sector.</p>
7	Elective Courses (EC)	Financial Management – I	<p>CO1: To study the importance of finance and financial management in corporate world. To discuss the objectives of the firm.</p> <p>CO2: To examine the financial goal setting and to study the time value of money.</p> <p>CO3:To discuss the different technique of capital budgeting for investment decision</p>
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			<p>CO4: To evaluate the project and measurement of cost of capital.</p> <p>CO5: To study theories of capital structure and dividend policies. To analyse EBIT-EPS for financial decision.</p>
SEMESTER IV			
Sr. No.	Course component	Course	Course Outcome
1	Skill Enhancement Courses (SEC)	Foundation Course – IV (Overview of Insurance Sector)	<p>CO1: Discusses the concepts life insurance.</p> <p>CO2: Enables the in-depth knowledge of health insurance.</p> <p>CO3: Describes the home and motor insurance.</p> <p>CO4: Analysis of role of insurance in logistics.</p>
2	Core Course (CC)	Corporate and Securities Law	<p>CO1: Describe the corporate law principles and how they apply to the banking and insurance industries.</p> <p>CO2: To understand Securities Contracts Regulation Act of 1956's regulatory framework for stock exchange.</p> <p>CO3: Describe the SEBI's components and its rules for investor protection and disclosure issues.</p> <p>CO4: Describe the depository's and its participants' legal framework.</p>
3	Elective Courses (EC)	Financial Management – I	<p>CO1: To Understand working capital needs, working capital cycle and instruments needed to finance working capital requirements</p> <p>CO2:To Study about the cash management, receivables, and inventory for managerial effectiveness</p> <p>CO3: Demonstrate knowledge of financial planning and budgeting</p> <p>CO4: To Determine financial policy and company strategy in order to achieve long-term financial</p>
60			

			discipline.
4	Elective Courses (EC)	Entrepreneurship Management	<p>CO1: The clearance of basic concepts related to entrepreneur, theories of entrepreneurship, entrepreneurial skills etc.</p> <p>CO2: It provides the understanding of business planning which includes forms of entrepreneurial structure, analysis of critical factors for starting a new enterprise and how to make a feasible business plan.</p> <p>CO3: Highlights of key area of new ventures like marketing, operation, finance and human resource management.</p> <p>CO4: Enables the knowledge of evolving concepts in entrepreneurship.</p>
5	Ability Enhancement Compulsory Course (AECC)	Information Technology in Banking and Insurance	<p>CO1: Understand e-business and the different models of e- business</p> <p>CO2: Identify the recent technological changes in banking industry and statutory regulations for dealing with fraudulent transactions</p> <p>CO3: Explain the importance of information technology in banking and insurance</p> <p>CO4: Apply knowledge of MS-Office packages for institutional automation.</p>
6	Elective Courses (EC)	Cost Accounting	<p>CO1: Explain the many factors and components of total cost in order to improve cost control.</p> <p>CO2: Compose an estimated cost sheet to determine the product price, as well as a cost reconciliation statement and financial records.</p> <p>CO3: Regarding better managerial decisions, solve practical problems based on marginal costs at various production and profit levels</p> <p>CO4: Determine the reasons of deviations by measuring production efficiency and the efficacy</p>
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			of cost management.
7	Core Course (CC)	Business Economics – II	<p>CO1: To increase the economy's liquidity, examine the nature of important macroeconomic variables and Keynesian economic principles using the aggregate demand and supply model.</p> <p>CO2: To study about the IS-LM model, theory of employment, inflation, and its importance to achieve economic stability</p> <p>CO3: To understand the role of government in public expenditure, public debt, and fiscal and deficit management for economic sustainability of the country.</p> <p>CO4: To understand theories of international trade, Commercial policies for promotion of foreign trade, basics of forex market and its importance to balance of payment to help boost the economy.</p>

SEMESTER V

Sr. No.	Course component	Course	Course Outcome
1	Elective Courses	Strategic Management	<p>CO1: Discusses an overview of strategic management in banking and insurance sector.</p> <p>CO2: It helps to understand different environments for strategic management in banking and insurance sector.</p> <p>CO3: Unfolds corporate level strategies.</p> <p>CO4: Gives insight of how to activate, implement, evaluate and control strategies in banking and insurance sector.</p>
2	Elective Courses	International Banking Finance	<p>CO1: To understand Fundamentals of international finance.</p> <p>CO2: To study about International capital market.</p> <p>CO3: To learn Foreign exchange markets and</p>

			<p>practicals.</p> <p>CO4: To understand Risk management.</p> <p>CO5: To know about International banking operation</p>
3	Ability Enhancement Course(AEC)	Research Methodology	<p>CO1: Enables to understand components of research to undertake research process in banking and insurance sectors</p> <p>CO2: Gives the understanding about data collection in the research and processing of data.</p> <p>CO3: Provides the knowledge of data analysis and interpretation in research</p> <p>CO4: Familiarity of advanced statistical techniques and research reports</p>
4	Elective Courses (EC)	Business Ethics and Corporate Governance	<p>CO1: Provide information on ethics as well on business ethics.</p> <p>CO2: It provides a complete knowledge on ethical theories and also about application of ethical theories in business.</p> <p>CO3: Explains the conceptual framework corporate governance.</p> <p>CO4: Provides understanding of genesis of corporate governance in India and also on implementation of corporate governance.</p> <p>CO5: It helps to understand business ethics in global economy and issues related to Scams.</p>
5	Elective Courses	Financial Service Management	<p>CO1: To study the fund and non- fund based financial services and to study the role of merchant banking.</p> <p>CO2: To study the role and importance of mutual funds organisation to examine the scope of factoring and forfeiting at national and international level.</p>
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			<p>CO3: To discuss the role of securitization in Indian and at abroad. To discuss the various types of financial derivatives.</p> <p>CO4: To study the importance of housing finance and consumer finance in India.</p> <p>CO5: To evaluate the overview of Depository system in India. To study the procedure of pledge and hypothecation.</p>
6	Elective Courses (EC)	Financial Reporting and Analysis	<p>CO1: Legal provision in banking regulation act, relating to accent, statutory reserve including cash revenue and liquidity ratio classification of advances.</p> <p>CO2: Regulation and presentation of corporate financial accounts for insurance company. Study of accounting policy for annual report and listed insurance company.</p> <p>CO3: Relevant provision of companies act related to preparation of final accounts as per companies act.</p> <p>CO4: Introduction and meaning of ethical behaviour, financial reporting. Importance and principal based approach and ethics.</p> <p>CO5: Introduction to first time adoption of international finance, reporting standards, scope, objectives exemption from IFRS and presentation and disclosure.</p>

SEMESTER VI

Sr. No.	Course component	Course	Course Outcome
1	Elective Courses	Human Resource Management	<p>CO1: Provides framework of human resource management</p> <p>CO2: Will enable the students to acquire</p>

			<p>knowledge of HR Procurement</p> <p>CO3: Comprise knowledge about HR planning and recruitment.</p> <p>CO4: Understanding of training & development and compensation structure in banking and insurance sector.</p>
2	Core Courses	Central Banking	<p>CO1: It provides an overview of central banking.</p> <p>CO2: It helps to understand policy frame work for RBI, Macroeconomics policies, monetary policy and so on.</p> <p>CO3: It helps to highlight supervisory role of RBI.</p> <p>CO4: Information about Role of central banks in other countries.</p> <p>CO5: In this we specifically try to understand and study central banking in cyber world.</p>
3	Elective Courses	International Business	<p>CO1:To understand importance, nature of international business including different business environment</p> <p>CO2:To study about different institutional support to international business with integration between counties</p> <p>CO3:To know international marketing and Human resource management</p> <p>CO4:To learn about export import and documentation</p>
4	Elective Courses	Turnaround Management	<p>CO1: The study of this module helps students to understand the basics of the functioning of the business.</p> <p>CO2: The study of this module helps to understand the reasons and symptoms of a sick unit.</p> <p>CO3: The study of this module summarizes how a sick unit can be turned around by using various</p>
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			<p>mechanism and expertise.</p> <p>CO4: The study of this module helps students to learn about various business models that are revolutionary to the growth of business.</p> <p>CO5: The study of this module elaborates and explains the subject turnaround management and a skill and how rational decision making helps the company to experience a turnaround.</p>
5	Elective Courses (EC)	Security Analysis and Portfolio Management	<p>CO1: To understand Portfolio management introduction and process.</p> <p>CO2: To study about Portfolio management valuation.</p> <p>CO3: To know Fundamental analysis.</p> <p>CO4: To learn Technical analysis.</p> <p>CO5: To study about Efficient market theory and capm.</p>
6	Ability Enhancement Course (AEC)	Project Work in Banking & Insurance	<p>CO1: To carry out independent research projects on various study-related topics.</p> <p>CO2: Analyse academic and research-based literature.</p> <p>CO3: Use an appropriate research design.</p> <p>CO4: To Write your research report and bibliography as efficiently as possible.</p> <p>CO5: To Develop a career in research.</p>

PROGRAMME SPECIFIC OUTCOMES – B.com (Financial Market)

- **PSO1:** To learn about the intricacies of financial markets and excel in the field of investment and share market.
- **PSO2:** Analytical skills and presentation skills regarding financial and capital markets.
- **POS3:** Dealing with the financial problems of business and their solutions
- **POS4:** Professional education for stock market professionals

COURSE OUTCOMES FOR B.com (Financial Market) PROGRAM

SEMESTER I

Sr. No.	Course component	Course	Course Outcome
1	Skill Enhancement Courses (SEC)	Foundation course - I	CO1: To comprehend Indian society's heterogeneous character CO2: To raise awareness about the gender gap in society CO3: To grasp the concept of diversity as distinction and disparity as inequality. CO4: To comprehend the idea and structure of

			<p>India's constitution, as well as the various government bodies that operate at various levels of government administration.</p> <p>CO5: To comprehend the idea and structure of India's constitution, as well as the various government bodies that operate at various levels of government administration.</p>
2	Elective Courses (EC)	Financial Accounting – I	<p>CO1: To familiarise students with accounting ideas, procedures, and standards, as well as techniques for preparing financial statements for a partnership firm.</p> <p>CO2: To provide an overview of ESOP, Debentures, and Bonus Shares.</p> <p>CO3: Explain the classification of expenditure and incomes into capital and revenue.</p> <p>CO4: Understand Depreciation Accounting, Issue of Shares and Debentures, and Presentation of Company Final Accounts</p>
3	Elective Courses	Business Mathematics	<p>CO1: To learn about shares and mutual funds and combination and how to use in real life application.</p> <p>CO2: To learn about Ratio, proportion, percentage and combination and how to use in real life application.</p> <p>CO3: To learn about profit and loss and how to use in real life application.</p> <p>CO4: To learn about simple and compound interest and how to use in real life application</p>
4	Core Courses (CC)	Business Environment	<p>CO1: Provides the framework of business, its environment and environmental analysis.</p> <p>CO2: Delivers the information related business and society.</p> <p>CO3: Elucidates contemporary Issues like</p>
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			<p>Corporate Social Responsibility, Corporate Governance and Social Audit</p> <p>CO4: Explains international environment</p>
5	Elective Courses	Introduction to Financial System	<p>CO1:To understand overview of financial system</p> <p>CO2:To study about Financial Market like Capital Market, Money Market, Foreign Exchange Market, Commodity Market, Derivative Market</p> <p>CO3:To study about Financial Regulators</p> <p>CO4:To study about different Financial Instruments</p>
6	Core Courses	Business Economics -I	<p>CO1: To learn tools and concepts of business economics for effective business operations.</p> <p>CO2: To understand demand for computing and forecasting sales for effective business decision making</p> <p>CO3: To study about production laws and different cost concepts with break-even for effective business application</p> <p>CO4: Analyse pricing, output decisions and profitability of perfect and imperfect competitive markets for effective business management.</p> <p>CO5: Analyse pricing strategies to determine customer value for effective managerial choices.</p>
7	Ability Enhancement Compulsory Course (AECC)	Business Communication – I	<p>CO1: To understand the different aspects of communication and the modern modes of communication.</p> <p>CO2: Examine the various barriers to business communication, business ethics, and human rights.</p> <p>CO3: To Create personnel and business correspondence with effective business communication techniques in mind.</p> <p>CO4: To increase managerial effectiveness,</p>

develop your language and soft skills.

SEMESTER II

Sr. No.	Course component	Course	Course Outcome
1	Skill Enhancement Courses (SEC)	Foundation Course – II	CO1: To have a better understanding of the effects of globalisation on Indian society CO2: The purpose of this lesson is to teach the concepts of human rights and fundamental rights. CO3: To comprehend the significance of the environment and long-term development CO4: Recognize variables that contribute to stress and conflict in today's world CO5: Awareness of Indian society's social problems, challenges, and solutions
2	Elective Courses (EC)	Business Statistics	CO1: To learn about mean, median, mode, quartiles, graph and how to use in real life application. CO2: To learn about range, standard deviation. Quartiles deviation and how to use in real life application. CO3: To learn about linear programming problem and how to use in real life application. CO4: To learn about correlation and regression and how to use in real life application.
3	Elective Courses (EC)	Principle of Management	CO1: Familiarising the concept of management. CO2: Gives insight of planning and decision making CO3: Provides the knowledge of organising in the finance industry

			CO4: Delivers the knowledge of management control.
4	Ability Enhancement Compulsory Course (AECC)	Business Communication – II	<p>CO1: This course helps students to build their presentation skill also, remove their stage fear and speaking before their audience.</p> <p>CO2: This course helps students to put their point or point of view very clearly and in precise manner in the group.</p> <p>CO3: This course helps students to understand the different types of communication and different types of methods of letter writing. Further, this course helps students to understand the importance of language in the communication.</p>
5	Skill Enhancement Courses (SEC)	Environmental Science	<p>CO1: To understand the Environment- structure, components and typology Biodiversity- Classification, value, threats to biodiversity</p> <p>CO2: To understand the importance of resources, Definition, importance and classification of natural resources</p> <p>CO3: To know more about the Economic activities-nature and pattern- primary, secondary and tertiary sectors</p> <p>CO4: Environment management- Concept, need and relevance of environmental education</p>
6	Ability Enhancement Compulsory Course (AECC)	Computer Skill- I	<p>CO1: Able to understand the difference between an operating system and an application program, and what each is used for in a computer.</p> <p>CO2: Able to understand, create and work with formulas and functions understand and use formula cell referencing.</p> <p>CO3: Able to Learn how to retrieve and manipulate data from one or more tables. Learn how to filter data based upon multiple conditions. Update and insert data into the existing tables.</p>
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			<p>CO4: Able to Understand the advantages of stored procedures along with storing data using variables and functions. Boost your hire ability through innovative and independent learning.</p> <p>CO5: Making students understand office productivity tools and promoting electronic commerce.</p>
7	Elective Courses (EC)	Financial Accounting – II	<p>CO1: To comprehend proper business transaction identification, recording, classification, and summarising.</p> <p>CO2:To understand the computation of Profit/Loss for the year and to know the Business financial situation</p> <p>CO3:Acknowledge how to categorise expenditures and receipts</p> <p>CO4:Understanding how to analyse and comprehend financial statements in order to enhance performance Future profitability and performance</p>

SEMESTER III

Sr. No.	Course component	Course	Course Outcome
1	Ability Enhancement Elective Courses (AEEC)	Foundation Course –III (Money Market)	<p>CO1:To understand Money market and how central bank effectively control</p> <p>CO2:To learn about regulatory framework of money markets like RBI, FIMMDA,FEDAI, NDS-OM</p> <p>CO3:To study about different money market instruments</p> <p>CO4:To study about recent developments in money market</p>
2	Discipline Related		

	Elective Courses (DRE)	Debt Market – I	<p>CO1: To understand the concepts of Debts Market</p> <p>CO2: To understand the role and importance of the Debts Markets</p> <p>CO3: To Understand the concepts of instruments and players of debts markets</p> <p>CO4:To Understand the concepts of bonds and valuation of bonds</p>
3	Elective Courses (EC)	Commodity Market	<p>CO1: It provides a complete introduction about commodity market.</p> <p>CO2: It provides the understanding of commodity market in India which includes commodity exchanges, role of information technology, equity market and commodity market, logistics and warehouse and so on.</p> <p>CO3: It focuses on functions, role, trading, clearing methods, futures of commodity exchanges.</p> <p>CO4: It provides guidance on strengthening commodity markets in India.</p>
4	Ability Enhancement Compulsory Course (AECC)	Computer Skill –II	<p>CO1: Approach to study and learning at a distance, and helped to improve your confidence as an independent learner.</p> <p>CO2: Able to Navigate your way around Microsoft Excel, create and work with a new workbook, open and navigate within workbooks and worksheets.</p> <p>CO3: Able to make changes to data in a workbook understand and work with ranges in a worksheet.</p> <p>CO4: Explain emerging trends in ERP, CRM, SCM</p>
5	Discipline Related Elective(DRE) Courses	Portfolio Management	<p>CO1: Learn about an overview of all the existing projects, programs, processes, and organization resources.</p> <p>CO2:Understand the company's main operations and ensures that all resources are prioritised and</p>
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			<p>distributed effectively in the enterprise</p> <p>CO3: SWOT analysis of different investment avenues with investors' goals against their risk appetite.</p> <p>CO4: It helps in the generation of big earnings while also protecting those earnings from risk.</p>
6	Ability Enhancement Compulsory Course	Business Law	<p>CO1:To Helps to understand the concepts of Contract and its application along with contract of indemnity, guarantee, bailment and agency</p> <p>CO2: To Understand the concepts in sale of goods act like, seller, buyer, unpaid seller, etc...</p> <p>CO3: To Understand the concepts of negotiable instrument, different types of instrument, differences between all 3 types of instruments along with all required rules and regulations of 3 instruments.</p>
7	Core Courses (CC)	Management Accounting	<p>CO1: Define and explain management accounting's scope.</p> <p>CO2: Prepare the financial statements required for analysis.</p> <p>CO3:Compute various balance sheet and income statement ratios for the purpose of analysis</p> <p>CO4:Study and compute the working capital requirements of a manufacturer and trader and explain the operating cycle</p>

SEMESTER IV

Sr. No.	Course component	Course	Course Outcome
1	Ability Enhancement	Foundation Course – IV (Foreign Exchange	CO1: To understand Foreign Exchange Market

	Elective courses (AEEC) Courses	Market)	<p>CO2:To study aboutFOREX market in India and FERA Vs. FEMA, Pre-liberalization Exchange Rate Regime in India and Hawala market</p> <p>CO3:To study about Operational aspects of foreign exchange market and foreign exchange contracts</p> <p>CO4:To Know about Foreign Exchange Arithmetic and Risk Management</p>
2	Elective Courses (EC)	Commodity Derivatives	<p>CO1: To introduce Financial and Derivative terms to students and Students will be helpful to read and understand the financial views in the market.</p> <p>CO2: Students will gain numerical understanding of trading futures and Students will understand the phycology of the investor in different situation.</p> <p>CO3: The Mechanism of SEBI will be explained to the students to understand fair transactions and To understand banking deal with stock trading clearance so can track transaction.</p> <p>CO4: To know Governing rules & penalties and To know ways to resolve the issues.</p>
3	Discipline Related Elective(DRE) Courses	Debt Market – II	<p>CO1: To understand the basic concepts, Fixed income mathematics, Yield curve, Duration & Convexity.</p> <p>CO2: To Learn about the valuation of simple debt instrument, valuation of bond, Bond prices & Interest rates.</p> <p>CO3: Valuation of convertible bond, valuation of options, black-schools option Pricing models.</p> <p>CO4: To understanding the bond trader’s arsenal of economic indicators, inflation, money policy, government deficits.</p>
4	Core Courses (CC)	Corporate Finance	<p>CO1: Create a conceptual framework for the finance function and learn about the tools, tactics, and procedures of financial management in the</p>
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			<p>arena of decision making.</p> <p>CO2: Explain the fundamental ideas of corporate finance and their significance in business management.</p> <p>CO3: Understand the nature, importance, and structure of finance-related topics, as well as provide knowledge about financial sources.</p> <p>CO4: The ultimate purpose of corporate finance is to maximize the value of a business through planning and implementation of resources, while balancing risk and profitability.</p>
5	Elective Courses (EC)	Merchant Banking	<p>CO1: It provides a brief and precise knowledge and information about merchant banking.</p> <p>CO2: It helps to understand and gain information on Initial public offer, SEBI guidelines and so on.</p> <p>CO3: This topic emphasis on Depository receipts, ADRs, GDRs, EDRs, IDRs, and credit rating.</p> <p>CO4: It provides information regarding issue of bonds and debentures.</p>
6	Ability Enhancement Compulsory Course	Business Law - II	<p>CO1: To Understand the concepts of membership, prospectus, meeting as per the Indian Companies Act, 2013</p> <p>CO2: To Understand the concepts of Patent, Copy Rights and Trade Mark. Also, all rules and regulations in relation to the same</p> <p>CO3: To Understand the concepts of Indian Partnership Act, 1932 and Limited Liability Partnership, 2008.</p> <p>CO4: Understand the concepts of consumer protection law, all rules and regulations and law relating to file the complaint.</p>
7	Core Courses (CC)	Business Economics – II	<p>CO1: To increase the economy's liquidity, examine</p>
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			<p>the nature of important macroeconomic variables and Keynesian economic principles using the aggregate demand and supply model.</p> <p>CO2:To study about the IS-LM model, theory of employment, inflation, and its importance to achieve economic stability</p> <p>CO3: To understand the role of government in public expenditure, public debt, and fiscal and deficit management for economic sustainability of the country.</p> <p>CO4:To understand theories of international trade, Commercial policies for promotion of foreign trade, basics of forex market and its importance to balance of payment to help boost the economy.</p>
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SEMESTER V

Sr. No.	Course component	Course	Course Outcome
1	Core Courses (CC)	Business Ethics & Corporate Governance	<p>CO1: Provide information of business ethics.</p> <p>CO2: Explains the conceptual framework corporate governance.</p> <p>CO3: Enables the understanding of corporate governance and share rights.</p> <p>CO4: Provides understanding of corporate governance forums and legislative framework of corporate governance in India</p>
2	Elective Courses (EC)	Corporate Accounting	<p>CO1: Journal entry and balance sheet of redemption of preference share.</p> <p>CO2: Journal entry and balance sheet of redemption of debentures.</p> <p>CO3: Journal entry and balance sheet of internal re-construction.</p> <p>CO4: Journal entry and balance sheet of</p>

			<p>amalgamation of companies.</p> <p>CO5: Profit prior in-cooperation.</p>
3	Applied Component Group	Direct Tax	<p>CO1: Introduction to assess year, Annual value, Capital assets, determining of residential status of individual and scope of income.</p> <p>CO2: Identifying heads of income, salary, housing property, business and profession.</p> <p>CO3: Computation of heads of income, capital gain, income from other sources exclusion from total income.</p> <p>CO4:Computation and identification of deduction under chapter VI- A Computation of taxable income of individual.</p>
4	Elective Courses (EC)	Marketing in Financial Services	<p>CO1: The study of this module will help students to understand the foundation of services marketing. It will cover all aspects of services like characteristics, classification, growth etc. enabling them to understand the weightage of service sector in the economy.</p> <p>CO2: The study of this module will enable student to identify the various marketing tools that are widely used by the service sector for the promotion of the services and lead to customer satisfaction.</p> <p>CO3: The study of this module highlights the challenges and issues that are faced while providing and experiencing services. It elaborates as to how services are provided through various channels and the importance of synchronization between the channels.</p> <p>CO4: The study of this module helps students to understand the dynamics of service sector in the 21st century. It also focuses on how social media, HR, Ethics etc. play a valuable role leading to customer satisfaction</p>
5	Core Courses (CC)	Financial Derivatives	<p>CO1: To Learn derivatives and its participants with knowledge on committees and Aligning learners</p>
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			<p>with global derivatives market with India.</p> <p>CO2: Learners will be upgraded with working of F&O.</p> <p>CO3: Learners will be able to calculate cost of carry, option pricing and They will be able to differentiate on factors affecting option premium.</p> <p>CO4: Learners will work on TCS: Trading, Clearing and Settlement. They will be able to work on volatility margin, initial margin and MTM.</p>
6	Elective Courses (EC)	Equity Research	<p>CO1: To Learn Research on Financial Markets and data collection and analysis methods.</p> <p>CO2: Learners will be upgraded with working of research analyst and The learners will be able to have working knowledge on Equity market strategies.</p> <p>CO3: Learners will be upgraded with working of Economics and Fundamental Analysis.</p> <p>CO4: The learners will be able to have knowledge on corporate actions and Learners will be upgraded with working of Quality and Governance system in respect of the companies.</p>

SEMESTER VI

Sr. No.	Course component	Course	Course Outcome
1	Elective Courses (EC)	Organisation Behaviour	<p>CO1: Comprises concepts of organization behaviour</p> <p>CO2: Gives understanding of interpersonal relationship.</p>

			<p>CO3: Enables to understand group and team behaviour</p> <p>CO4: Familiarize about stress and change management for better job satisfaction</p>
2	Elective Course	Indirect Tax – GST	<p>CO1: Introduction to indirect tax, Study of basics for taxation, Study for the needs of GST, Legislative frame work of GST, Implementation of GST.</p> <p>CO2: Concept of supply and taxable events, Study of scope of supply, Supply for consideration of business, Importance of services, Supply of goods or services under taxable event.</p> <p>CO3: Time of supply, introduction to time and supply and determining tax liability, Time and supply of goods and services, Changes in the rate of tax.</p> <p>CO4: Nature and place of supply, Study of inter and intra state of supply, Place of supply of goods within India, Place of supply of imports and services within India.</p> <p>CO5: Value of supply, Introduction to provision (Sec. 15) for value of supply, Supply of unrelated person, price is the sole consideration, Valuation as per the role.</p> <p>CO6: Input tax credit and computing of GST, Eligibility for taking input tax credit, to study whether ITC can be taken, Apportion for credit and blocked credit, Input tax credit in special consideration.</p>
3	Core Courses	Risk Management	<p>CO1: Conceptual understanding of Risk management.</p> <p>CO2: It helps to analyse and evaluate different types of risk.</p>
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			<p>CO3: Provides understanding of Foreign Exchange risk.</p> <p>CO4: Understanding of Exchange rate risk.</p>
4	Elective Courses	Strategic Corporate Finance	<p>CO1: To highlight the practical implementation of strategic corporate financial methods.</p> <p>CO2: To study the different sources of finance and infrastructure projects financing</p> <p>CO3: To discuss the company valuation principles, valuation enhancement tools and techniques. To study management buying and management buyout. To discuss financial due diligence.</p> <p>CO4: To highlight credit analysis with quantitative methodologies and risk management choices.</p>
5	Elective Courses (EC)	Venture Capital and Private Equity	<p>CO1: Conceptual understanding of venture capital and private equity.</p> <p>CO2: It helps to understand structure and valuation approaches of venture capital and private equity.</p> <p>CO3: It enables to understand different strategies adopted by private equity firms</p> <p>CO4: Provides understanding of Exit strategies for private equity.</p>
6	Core Courses (CC)	Project Work	<p>CO1: To carry out independent research projects on various study-related topics.</p> <p>CO2: Analyse academic and research-based literature.</p> <p>CO3: Use an appropriate research design.</p> <p>CO4: To Write your research report and bibliography as efficiently as possible.</p>

