



Rayat Shikshan Sanstha's,

**Shri. Sadguru Gangagir Maharaj Science, Gautam Arts and
Sanjivani Commerce College, Koargaon, Dist- Ahmednagar**

(NAAC Accredited with "B++" Grade & Affiliated to Savitribai Phule Pune University, Pune)
Maharashtra, India- 423601

Department of Commerce & Management

Programme Outcomes (PO), Programme Specific Outcomes (PSO) and Course Outcomes (CO)

❖ **Bachelor of Commerce (B. Com)**

❖ **Programme Outcomes (PO)**

PO 1: Primary Knowledge:

After completing graduation, students can get primary knowledge about Commerce, Accounting, Costing, Banking, Finance, Administration and Marketing.

PO 2: Management Skills:

The programme provides administrative abilities as trained professionals required for Industries, banking sectors, insurance companies, financing companies, transport agencies, warehousing, private organizations and public organizations etc.

PO 3: Problem Analysis:

Learners can apply the intensive knowledge of accountancy, business law, economic principles and taxation to complex commercial problems.

PO 4: Professional Ethics:

After completion of the programme, graduates can work as - Accountant, Auditor, Consultant, Company Secretary, Business Analyst, Finance Officer, Sales Analyst, Junior Analyst, Tax Accountant, Stock Broker, Economist, Business Development Trainee.

PO 5: Professional skills:

A student can opt for LLB after B.Com. Business Law is one of the best options in it.

PO 6: Specialization in Area:

After completing graduation, students can get skills regarding various aspects like Marketing Manager, Selling Manager, and overall Administration abilities of the Company.

PO 7: Job Oriented Skill:

Capability of the students to make decisions at personal & professional level will increase after completion of this course.

❖ **Bachelor of Commerce (B. Com)**

❖ **Programme Specific Outcomes (PSO):**

PSO 1: Skills:

Students will be able to apply basic skills learnt in commerce necessary for analysis of various problems in accounting, marketing, business economics, management and finance.

PSO 2: Scope:

By goodness of preparation they can turn into a Manager, Accountant, Management Accountant, Cost Accountant, Bank Manager, Auditor, Company Secretary, Teacher, Professor, Stock Agents, Government employees and so on.,

PSO 3: Different Professional Exams:

Students will prove themselves in different professional exams like C.A., C S, CMA, MPSC, and UPSC As well as other coeres.

PSO 4: Personality Development:

The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day to day business activities.

PSO 5: Practical skills:

Students can also get the practical skills to work as an accountant, audit assistant, tax consultant, and computer operator. As well as other financial supporting services.

PSO 6: Application:

Students will learn relevant Advanced accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.

PSO 7: Research:

Students will be able to do their higher education and can make research in the field of finance and commerce.

PSO 8: Specializations:

Students will gain thorough systematic and subject skills within various disciplines of banking, finance, auditing and taxation, accounting, management, communication, computer, marketing, costing, administration etc.

❖ Course Outcomes (CO):				
❖ F.Y.B.COM Semester - I & II (Compulsory/ Core Courses)				
Sr. No.	Class	Semester	Name of the Course	Course Outcomes
1	F.Y.B.COM	Semester I & II	Financial Accounting I & II	CO 1. To impart the knowledge of various accounting concepts. CO 2. To create awareness about application of these concepts in business world. CO 3. To instill knowledge about accounting procedures, methods and techniques. CO 4. To acquaints them with a practical approach to accounts writing by using software packages. CO 5. To impart skills regarding Computerized Accounting.
2	F.Y.B.COM	Semester I & II	Business Economics (Micro) I & II	CO 1. To expose Students of Commerce to basic microeconomic concepts and inculcate an analytical approach to the subject matter. CO 2. To stimulate student interest by showing the relevance and use of various economic theories. CO 3. To apply economic reasoning to problems of business. CO 4. To analyze and interpret charts and graphs. CO 5. To understand basic theories, concepts of micro economics and their application.
3	F.Y.B.COM	Semester I & II	Compulsory English I & II	CO 1. To offer relevant and practically helpful pieces of prose and poetry to students so that they not only get to know the beauty and communicative power of English but also its practical application. CO 2. To expose students to a variety of topics that dominates the contemporary socioeconomic and cultural life. CO 3. To develop oral and written communication skills of the students so that their employability enhances CO 4. To develop overall linguistic competence and communicative skills of students.
4	F.Y.B.COM	Semester I & II	Business Mathematics and Statistics I & II	CO 1. To introduce the basic concepts in Finance and Business Mathematics and Statistics. CO 2. To familiar the students with applications of Statistics and Mathematics in Business. CO 3. To acquaint students with some basic concepts in Statistics. CO 4. To learn some elementary statistical methods for analysis of data. CO 5. The main outcome of this course is that the students are able to analyze the data by using some elementary statistical methods.

5	F.Y.B.COM	Semester I & II	Computer Concepts and Applications: I & II	<p>CO 1. To make the students familiar with Computer environment.</p> <p>CO 2. To make the students familiar with the basics of Operating System and business communication tools.</p> <p>CO 3. To make the students familiar with basics of Network, Internet and related concepts.</p> <p>CO 4. To make awareness among students about applications of Internet in Commerce.</p> <p>CO 5. To enable make awareness among students about e-commerce and M commerce.</p>
❖ F.Y.B.COM Semester - I & II Optional Courses: Group- A (Generic Elective Courses)				
1	F.Y.B.COM	Semester I & II	Organizational Skill Development I & II	<p>CO 1. To introduce the students to the emerging changes in the modern office environment.</p> <p>CO 2. To develop the conceptual, analytical, technical and managerial skills of students efficient office organization and records Management.</p> <p>CO 3. To develop the organizational skills of students.</p> <p>CO 4. To develop Technical skills among the students for designing and developing effective means to manage records, consistency and efficiency of work flow in the administrative section.</p> <p>CO 5. To develop employability skills among the students.</p>
2	F.Y.B.COM	Semester I & II	Banking & Finance I & II	<p>CO 1. To acquaint the students with the fundamentals of banking.</p> <p>CO 2. To develop the capability of students to know banking concepts and operations.</p> <p>CO 3. To make the students aware of banking Business and practices.</p> <p>CO 4. To give thorough knowledge of banking Operations.</p> <p>CO 5. To enlighten the students regarding the new Concepts introduced in the banking system.</p>
3	F.Y.B.COM	Semester I & II	Commercial Geography I & II	<p>CO 1. To make students of the Commerce faculty aware of the correlations between Economic activities and Geographical factors.</p> <p>CO 2. To acquaint the students with various economic activities in Geographical Environment.</p> <p>CO 3. To acquaint the students with the Industrial sector and the pollution associated with it.</p> <p>CO 4. To make the students aware of the changing role of transport and communication in Trade and Commerce.</p>

❖ F.Y.B.COM Semester - I & II Optional Subjects: Group- B (Generic Elective Courses)				
1	F.Y.B.COM	Semester I & II	Marketing & Salesmanship I & II	<p>CO 1. To introduce the basic concepts in Marketing.</p> <p>CO 2. To give the insight of the basic knowledge of Market Segmentation and Marketing Mix</p> <p>CO 3. To impart knowledge on Product and Price Mix.</p> <p>CO 4. To establish link between commerce, business and marketing.</p> <p>CO 5. To understand the segmentation of markets and Marketing Mix.</p> <p>CO 6. To enable students to apply this knowledge in practicality by enhancing their skills in the field of Marketing.</p>
2	F.Y.B.COM	Semester I & II	Consumer Protection and Business Ethics I & II	<p>CO 1. To develop general awareness of consumerism among the students.</p> <p>CO 2. To understand the consumers rights, responsibility and role of United Nations.</p> <p>CO 3. To have a comprehensive understanding about the existing law on consumer protection in India.</p> <p>CO 4. To understand the issues relating to e-commerce, e-Banking emerging issues and internet regulations.</p>
3	F.Y.B.COM	Semester I & II	Business Environment & Entrepreneurship I & II	<p>CO 1. To understand the concept of Business Environment and its aspects.</p> <p>CO 2. To make students aware about the Business Environment issues and problems of Growth.</p> <p>CO 3. To examine personality competencies most common to majority of successful entrepreneurs and to show how these competencies can be developed or acquired.</p> <p>CO 4. To understand the difference between Entrepreneurial and non-Entrepreneurial behavior.</p> <p>CO 5. To provide knowledge of the significance of Entrepreneurship in economy.</p> <p>CO 6. To familiarize the students with the contribution of selected institutes working to promote Entrepreneurship.</p> <p>CO 7. To generate entrepreneurial inspiration through the study of successful Entrepreneurs.</p>
❖ F.Y.B.COM Semester - I & II (Ability Enhancement Courses)				
1	F.Y.B.COM	Semester I & II	Additional Marathi I & II	<p>CO 1. Get introduced to Marathi literature, language and culture.</p> <p>CO 2. Create interest in Marathi literature.</p> <p>CO 3. Get ability to appreciate literature.</p> <p>CO 4. Develop linguistic skills to meet the requirements in the age of globalization.</p>

2	F.Y.B.COM	Semester I & II	Additional Hindi I & II	CO 1. छात्रों को हिंदी काव्य साहित्य का परिचय देना। CO 2. हिंदी कहानी साहित्य से अवगत करना। CO 3. हिंदी भाषाद्वारा संवाद कौशल विकसित करना। CO 4. विज्ञापन लेखन के प्रकारों को अवगत करना। CO 5. अनुवाद का स्वरूप से अवगत करना। CO 6. पारिभाषिक शब्दावली से अवगत करना।
3	F.Y.B.COM	Semester I & II	Additional English I & II	CO 1. To expose students to a good blend of old and new literary extracts having various themes that is entertaining, enlightening and informative so that they realize the beauty and communicative power of English. CO 2. To make students aware of the cultural values and the major problems in the world today. CO 3. To develop literary sensibilities and communicative abilities among students. CO 4. To impart the skill and develop the ability among them to use English language.
❖ F.Y.B.COM Semester - Value Added Course – Semester – I & II				
1	F.Y.B.COM	Semester I	Course No. 1 Employability Skill Enhancement Programme	CO 1. The Students will be able to learn skills to present themselves in an effective manner while facing interviews or similar test for placements. CO 2. The Student will be able to help for their preparation for recruitment through campus or outside campus.
2	F.Y.B.COM	Semester II	Course No. 2 Computerized Accounting	CO 1. Students will be understood with the computerized accounting practices used in the industry. CO 2. The course aims at enhancing skills and employability of students. This course is an extension of the existing curriculum of Financial Accounting.
2	F.Y.B.COM	Semester II	Course No. 3 Value Education	CO 1. Students will understand the importance of value based living & deeper understanding about the purpose of their life. CO 2. Students will understand and start applying the essential steps to become good leaders. CO 3. Students will emerge as responsible citizens with clear conviction to practice values and ethics in. CO 4. Students will contribute in building a healthy nation
❖ F.Y.B.COM Semester - II (Compulsory Add On Course)				
1	F.Y.B.COM	Semester II	Democracy, Election and Governance	CO 1. To introduce the students meaning of democracy and the role of the governance. CO 2. To help them understand the various approaches to the study of democracy and governance.

❖ Course Outcomes (CO):				
❖ S.Y.B.COM Semester - III & IV (Compulsory/ Core Courses)				
Sr. No.	Class	Semester	Name of the Course	Course Outcomes
1	S.Y.B.COM	Semester III & IV	Business Communication I & II	<p>CO 1. To understand the concept, process and importance of communication.</p> <p>CO 2. To acquire and develop good communication skills requisite for business Correspondence.</p> <p>CO 3. To develop awareness regarding new trends in business communication.</p> <p>CO 4. To provide knowledge of various media of communication.</p> <p>CO 5. To develop business communication skills through the application and exercises.</p>
2	S.Y.B.COM	Semester III & IV	Corporate Accounting I & II	<p>CO 1. To acquaint the student with knowledge about various Concepts, Objectives and applicability of some important accounting standards associated with to corporate accounting.</p> <p>CO 2. To develop understanding among the students on the difference between commencement and incorporation of a company and the accounting treatment for transactions during the two phases.</p> <p>CO 3. To update the students with knowledge for preparation of final accounts of a company as per Schedule III of the Companies Act 2013</p> <p>CO 4. To empower to students with skills to interpret the financial statements in simple and summarized manner for effective decision making process.</p> <p>CO 5. To acquaint the student with knowledge about various Concepts, Objectives and applicability of some important accounting standards associated with to corporate accounting.</p> <p>CO 6. To develop understanding among the students on the difference between commencement and incorporation of a company and the accounting treatment for transactions during the two phases.</p> <p>CO 7. To update the students with knowledge for preparation of final accounts of a company as per Schedule III of the Companies Act 2013</p> <p>CO 8. To empower to students with skills to interpret the financial statements in simple and summarized manner for effective decision making process.</p>

3	S.Y.B.COM	Semester III & IV	Business Economics (Macro) I & II	<p>CO 1. To familiarize the students with the basic concept of Macro Economics and its application.</p> <p>CO 2. To Study the relationship among broad aggregates.</p> <p>CO 3. To apply economic reasoning to problems of the economy.</p> <p>CO 4. To introduce the various concepts of National Income.</p>
4	S.Y.B.COM	Semester III & IV	Business Management I & II	<p>CO 1. To provide basic knowledge & understanding about business management concepts.</p> <p>CO 2. To provide an understanding about various functions of management.</p> <p>CO 3. To help the students to develop cognizance of the importance of management principles.</p> <p>CO 4. To provide them tools and techniques to be used in the performance of the managerial job.</p>
5	S.Y.B.COM	Semester III & IV	Elements of Company Law I & II	<p>CO 1. To develop general awareness of Elements of Company Law among the students.</p> <p>CO 2. To understand the Companies Act 2013 and its provisions.</p> <p>CO 3. To have a comprehensive understanding about the existing law on formation of new company in India.</p> <p>CO 4. To create awareness among the students about legal environment relating to the company law.</p> <p>CO 5. To acquaint the students on e-commerce, E governance and e-filing mechanism relating to Companies.</p> <p>CO 6. To enhance capacity of learners to seek the career opportunity in corporate sector.</p>
❖ S.Y.B.COM Semester - III & IV Special Course - Paper I				
1	S.Y.B.COM	Semester III & IV	Cost & Works Accounting I & II	<p>CO 1. To impart the knowledge of basic cost concepts.</p> <p>CO 2. To familiarize the students with Elements of cost.</p> <p>CO 3. To acquaint the students with Ascertainment of Material and Labor Cost.</p> <p>CO 4. To make students familiar with various methods of inventory control.</p> <p>CO 5. To enable students to prepare a cost sheet.</p> <p>CO 6. To facilitate the learners to understand, develop and apply the techniques of inventory control.</p>

2	S.Y.B.COM	Semester III & IV	Banking & Finance I & II	<p>CO 1. To make students aware of the Indian banking system.</p> <p>CO 2. To understand the role of private banks nationalized banks, regional rural banks, and co-operative banks.</p> <p>CO 3. To understand the role of the Reserve Bank of India.</p> <p>CO 4. To create the awareness about the role of banking in economic development.</p> <p>CO 5. To provide the knowledge about working of Central Banking in India.</p> <p>CO 6. To know the functioning of private and public sector banking in India.</p>
3	S.Y.B.COM	Semester III & IV	Marketing Management I & II	<p>CO 1. To orient the students on recent trends in marketing management.</p> <p>CO 2. To create awareness about the marketing of eco-friendly products in the society through students.</p> <p>CO 3. To inculcate knowledge of various aspects of marketing management through a practical approach.</p> <p>CO 4. To acquaint the students with the use of E-Commerce in a competitive environment.</p> <p>CO 5. To interpret the issues in marketing and their solutions by using relevant theories of marketing management.</p>
4	S.Y.B.COM	Semester III & IV	Business Administration I & II	<p>CO 1. To provide basic knowledge about various forms of business organizations.</p> <p>CO 2. To acquaint the students about business environment and its implications thereon.</p> <p>CO 3. To make them aware about the recent trends in business.</p>
❖ S.Y.B.COM Semester - III & IV Ability Enhancement Compulsory Course				
1	S.Y.B.COM	Semester III & IV	Ability Enhancement Compulsory Course - AECC – Environmental Studies I & II	<p>CO 1. To create awareness among the students and make environmental protection a people's movement.</p> <p>CO 2. To help social groups and individuals to acquire knowledge of pollution and environmental degradation.</p>

❖ Course Outcomes (CO):				
❖ T.Y.B.COM Semester - V & VI (Compulsory/ Core Courses)				
Sr. No.	Class	Semester	Name of the Course	Course Outcomes
1	T.Y.B.COM	Semester V & VI	Business Regulatory Framework (Mercantile Law) I & II	<p>CO 1. To acquaint students with the basic concepts, terms & provisions of Mercantile and Business Laws.</p> <p>CO 2. To develop the awareness among the students regarding these laws affecting business, trade and commerce.</p> <p>CO 3. To provide conceptual knowledge about the framework of business Law in India.</p> <p>CO 4. To create awareness among the students about legal environment relating to the Contract Law, Partnership Act, Sale of Goods Act in India.</p> <p>CO. 5 To understand the emerging issues relating to e-commerce, e-transaction issues and E Contracts</p>
2	T.Y.B.COM	Semester V & VI	Advanced Accounting I & II	<p>CO 1. To acquaint the student with knowledge about various concepts, objectives, and applicability of some important accounting standards.</p> <p>CO 2. To develop the knowledge among the students about reorganization of business regarding restructuring the capital.</p> <p>CO 3. To update the students with knowledge for preparation of final accounts of a Banking Companies with the provisions of Banking Regulation Act 1949.</p> <p>CO 4. To empower to students with skills to prepare the investment account in simple and summarized manner.</p>
3	T.Y.B.COM	Semester V & VI	Indian & Global Economic Development I & II	<p>CO 1. The Students will be able to understand present Economic Scenario of Indian Economy as well as World Economy.</p> <p>CO 2. To help the students in analyzing the present status of the Indian Economy.</p> <p>CO 3. Students will be able to understand the various aspects of development in Agricultural, Industrial and service sector in India.</p> <p>CO 4. Student will be able to critically evaluate the role of India in international economy.</p> <p>CO 5. Students will be able to evaluate the working of international financial organization and institutions.</p>

4	T.Y.B.COM	Semester V & VI	Auditing & Taxation I & II	<p>CO 1. To acquaint themselves about the Definition, Nature, Objectives and Advantages of Auditing, Types of Audit, Errors and Fraud, Audit Program.</p> <p>CO 2. To get knowledge about concept of Checking, Vouching, Verification and Valuation, Types of Audit Report and Auditing Assurance Standard.</p> <p>CO 3. To know the various new concepts in computerized system and Forensic Audit.</p> <p>CO 4. To understand the basic concepts and to acquire knowledge about Computation of Income, Submission of Income Tax Return, Advance Tax, and Tax deducted at Source, Tax Collection Authorities under the Income Tax Act, 1961.</p> <p>CO 5. To understand the provision related Qualification, Disqualification, Appointment, Removal, Rights ,Duties and Liability of Company Auditor and Provisions regarding Tax Audit as per Income Tax Act 1961 (Section 44 AA to 44AE).</p>
❖ T.Y.B.COM Semester - V & VI Special Courses - Paper- II (Same special subject offered at S.Y. B.Com.)				
1	T.Y.B.COM	Semester V & VI	Cost & Works Accounting II Part I & II	<p>CO 1. To provide Knowledge about the concepts and principles application of Overheads.</p> <p>CO 2. To Introduce the cost accounting standards and the cost accounting standard board.</p> <p>CO 3. To understand the stages involved in the accounting of overheads.</p> <p>CO 4. To build an ability towards strategic overhead accounting under Activity Based Costing.</p>
2	T.Y.B.COM	Semester V & VI	Banking & Finance II Part I & II	<p>CO 1. To enable them to gain an insight into the functioning role of financial instructions in the Indian economy.</p> <p>CO 2. To understand operations and developments in the financial market in India.</p> <p>CO 3. To acquaint the students with the financial market and its various segments.</p> <p>CO 4. To analyze and understand the functions of Indian Capital Market.</p> <p>CO 5. To enable the students the functioning of Foreign Exchange Market.</p>

3	T.Y.B.COM	Semester V & VI	Marketing Management II Part I & II	<p>CO 1. To understand the concept and functioning of marketing planning and sales management.</p> <p>CO 2. To inform various facets of marketing with regulatory aspects.</p> <p>CO 3. To understand globalized marketing scenario.</p> <p>CO 4. To facilitate understanding of the conceptual framework of marketing and its applications in decision making.</p> <p>CO 5. The course will make learners understand how to make effective marketing decisions, including assessing marketing opportunities and developing marketing strategies and implementation plans.</p>
4	T.Y.B.COM	Semester V & VI	Business Administration II Part I & II	<p>CO 1. To acquaint the student with knowledge about various Concepts, Objectives of the Human Resource Function, to identify the difference between HRM and HRD.</p> <p>CO 2. To update the students on the emerging trends in the area of Human Resource Management.</p> <p>CO 3. To develop understanding among the students the process of Recruitment and Selection, understanding the various means and methods associated with the Recruitment and Selection function.</p> <p>CO 4. To educate the students on the importance of Training and Development and its impact on Career Planning and Development.</p> <p>CO 5. To acquaint the students on the concept of Performance Appraisal, the process for effective Performance appraisal and imbibe the values of Ethical Performance appraisal among the students.</p>
❖ T.Y.B.COM Semester - V & VI Special Courses - Paper- III (Same special subject offered at S.Y. B.Com.)				
1	T.Y.B.COM	Semester V & VI	Cost & Works Accounting III Part I & II	<p>CO 1. To prepare learners to understand the basic techniques in Cost Accounting</p> <p>CO 2. To understand the learner, application of Cost Accounting techniques in cost control and decision making.</p> <p>CO 3. To enable the learners to prepare various types of Budgets.</p> <p>CO 4. To learn the basic concept of Uniform Costing and Inter-firm comparison</p> <p>CO 5. To enhance the knowledge of students about MIS and Supply Chain Management.</p>

2	T.Y.B.COM	Semester V & VI	Banking & Finance III Part I & II	<p>CO 1. To familiarize the Banking Laws and Practice in correlation to the Banking System in India.</p> <p>CO 2. To understand the legal aspects of Banking transactions and its implication as a Banker and as a customer.</p> <p>CO 3. To familiarize the students with the Banking Laws and Practices in India.</p> <p>CO 4. To make students capable of understanding and applying the legal and practical aspects of banking to help them technically sound in banking parlance.</p>
3	T.Y.B.COM	Semester V & VI	Marketing Management III Part I & II	<p>CO 1. To introduce the concept of advertising and advertising media.</p> <p>CO 2. To provide the students the knowledge about appeals and approaches in advertisement.</p> <p>CO 3. To acquaint the students to the economic, social and regulatory aspects of advertising.</p> <p>CO 4. To make the student understand the role of Brand Management in marketing.</p> <p>CO 5. To enable the students to apply this knowledge in precise by enhancing their skills in the field of advertising.</p>
4	T.Y.B.COM	Semester V & VI	Business Administration III Part I & II	<p>CO 1. To acquaint the student with knowledge about Corporate Finance and the structure if the Indian Financial Market.</p> <p>CO 2. To develop the Financial Planning Skills among the Students by introducing them to the process of efficient Financial Planning.</p> <p>CO 3. To educate the students on the importance of Capitalization and the importance to maintaining an optimum capital structure.</p> <p>CO 4. To create awareness among the students in the various sources of Finance available for raising corporate capital.</p>



Rayat Shikshan Sanstha's,

**Shri. Sadguru Gangagir Maharaj Science, Gautam Arts and
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Maharashtra, India- 423601

Department of Commerce & Management

Programme Outcomes (PO), Programme Specific Outcomes (PSO) and Course Outcomes (CO)

❖ **Master of Commerce (M. Com)**

❖ **Programme Outcomes (PO):**

PO 1: Management and Finance:

It demonstrates knowledge and understanding the principles of commerce and management and applies them in real life situations. It also helps the learner to be a member and leader in a team to manage projects.

PO 2: Accounting, Managerial, Administrative and Corporate Skills:

The programme inculcates accounting, good managerial, administrative and corporate skills among the learners.

PO 3: Understanding and Applications:

Learners understand vast range of subjects including - corporate law, financial accounting, business administration and business communication and can apply as modern management skills.

PO 4: Professional Ethics:

The learners can integrate professional ethics in life, organization, society and individual.

PO 5: Entrepreneurship skills:

It helps the learners to acquire entrepreneurship skills.

PO 6: Identify opportunity:

Students acquire ability to identify business opportunities and initiate action to achieve it.

PO 7: Research Aptitude:

The programme orientations of learners towards research and research methodology with scientific attitude.

PO 8: Specialization in Area:

After completing post-graduation, students can get skills regarding various aspects like accounting, taxation, managerial and overall administration abilities of the Company.

❖ **Master of Commerce (M. Com)**

❖ **Programme Specific Outcomes (PSO):**

PSO 1: Skills:

Students will be able to apply basic skills learnt in commerce necessary for analysis of various problems in management accounting, strategic management and production & operation management.

PSO 2: Values:

Students will demonstrate progressive affective domain development of values, the role of advanced accounting in society and business.

PSO 3: Knowledge:

Students will be able to demonstrate quantitative and qualitative knowledge in key areas of Industrial Economics and Human resource management.

PSO 4: Research Ability:

Students will be able to do their higher education and can make research in the field of accountancy, administration, finance and commerce.

PSO 5: Analytical and Critical Thinking:

Encourages analytical and critical thinking abilities for business decision making.

PSO 6: Communication and Leadership Skills:

Enables students to communicate effectively in business issues, management concepts, plans and decisions both in oral and written form using appropriate supportive technologies.

PSO 7: Managerial Skills:

Enables students to demonstrate the use of appropriate techniques to manage business challenges.

PSO 8: Ethics and Problem Solving:

Students will be able to evaluate recognizing and solving ethical issues and discussion on income tax, business tax and corporate related topics.

❖ Course Outcome (CO):				
❖ M. Com- Part I Semester- I Compulsory/ Core Courses				
Sr. No.	Class	Semester	Name of the Course	Course Outcomes
1	M.COM PART I	Semester I	Management Accounting	<p>CO 1. To enhance the abilities of learners to develop the concept of management accounting and its significance in the business.</p> <p>CO 2. To enhance the abilities of learners to analyze the financial statements.</p> <p>CO 3. To enable the learners to understand, develop and apply the techniques of management accounting in the financial decision making in the business corporates.</p> <p>CO 4. To make the students develop competence with their usage in managerial decision making and control.</p>
2	M.COM PART I	Semester I	Strategic Management	<p>CO 1. To introduce the students to the emerging changes in the modern business environment.</p> <p>CO 2. To develop the analytical, technical and managerial skills of students in the various areas of Business Administration.</p> <p>CO 3. To empower to students with necessary skill to become effective future managers and leaders.</p> <p>CO 4. To develop Technical skills among the students for designing and developing effective Functional strategies for growth and Sustainability of business.</p>
❖ M. Com- Part I Semester- I Special/ Optional/ Elective Courses: Group A (Advanced Accounting & Taxation Paper I & II)				
1	M.COM PART I	Semester I	Advanced Accounting I	<p>CO 1. To lay a theoretical foundation of Accounting and Accounting Standards.</p> <p>CO 2. To gain the ability to solve problems relating to Company Accounts, Valuations and special types of situations.</p>
2	M.COM PART I	Semester I	Income Tax II	<p>CO1. To gain knowledge of the provisions of Income - tax including Rules pertaining thereto.</p> <p>CO 2. To develop ability to calculate taxable Income of 'Individual', 'Hindu Undivided Family' and 'Firm' assesses.</p>

❖ M. Com- Part I Semester- I Special/ Optional/ Elective Courses: Group F (Business Administration Paper I & II)				
1	M.COM PART I	Semester I	Production & Operation Management	<p>CO 1. To understand and develop deep insight of Production & Operation Management.</p> <p>CO 2. To understand & identify business problems involving operational function, planning and control, design development and quality management.</p> <p>CO 3. Demonstrate awareness and importance of application, operation and supply chain management.</p> <p>CO 4. To develop skills necessary to effectively analyze and synthesize the many inter relationship inherent in complex socio-economic productive systems.</p> <p>CO 5. To increase the knowledge and perspective to gain from emerging trends in production and operation management.</p>
2	M.COM PART I	Semester I	Financial Management	<p>CO 1. To acquaint the student with knowledge of various Financial Management terminologies (Investment, Credit Planning, Working Capital Management).</p> <p>CO 2. To understand the concepts relating to Financing & Financial Statement Analysis.</p> <p>CO 3. To utilize the information gathered to reach an optimum conclusion by a process of reasoning.</p> <p>CO 4. To enable the students to use their learning to evaluate, make decisions and provide recommendations.</p>
❖ M. Com- Part I Semester- I Add On/ Value Added/ Skill Based Courses				
1	M.COM PART I	Semester I	Introduction to Cyber Securities- I	<p>CO 1. To Analyze and evaluate the cyber security needs of an organization.</p> <p>CO 2. To Conduct a cyber-security risk assessment.</p> <p>CO 3. To Measure the performance and troubleshoot cyber security systems.</p> <p>CO 4. To implement cyber security solutions.</p>
2	M.COM PART I	Semester I	Human Rights- I	<p>CO 1. To understand the historical growth of the idea of human rights.</p> <p>CO 2. To demonstrate an awareness of the international context of human rights.</p> <p>CO 3. To demonstrate an awareness of the position of human rights in the India.</p>

❖ Course Outcome (CO):				
❖ M. Com- Part I Semester- II Compulsory/ Core Courses				
1	M.COM PART I	Semester II	Financial Analysis and Control	CO 1. To understand the basic concepts and processes of cost of capital and marginal costing. CO 2. To enable the students to acquire knowledge of financial analysis and control tools. CO 3. To enable students to acquire sound knowledge of concepts, methods and techniques of budget and budgetary control. CO 4. To make the students develop competence with their usage in managerial decision making and control.
2	M.COM PART I	Semester II	Industrial Economics	CO 1. To study the basic concepts of Industrial Economics. CO 2. To study the theories, significance and problems of Industrial Economics. CO 3. To study the impact of Industrialization on the Indian Economy. CO 4. To make aware the students about the industrial profile of India and the industrial policy of government of India.
❖ M. Com- Part I Semester- II Special/ Optional/ Elective Courses: Group A (Advanced Accounting & Taxation Paper III & IV)				
1	M.COM PART I	Semester II	Specialized Areas in Accounting III	CO 1. To understand the application of advanced specialized accounting practices in the field of modern business and profession. CO 2. To gain the knowledge on corporate restructuring which are essentially mean to attain greater market share, acquire additional brand and create new synergies. CO 3. To develop proficiency in new skills expected for future accountants in this changing business environment. CO 4. To acquaint with the amalgamation and reconstruction procedures of companies.
2	M.COM PART I	Semester II	Business Tax Assessment & Planning IV	CO 1. To provide understanding of Direct Taxes including Rules pertaining thereto and their application to different business situations. CO 2. To understand principles underlying the Service Tax. CO 3. To understand basic concepts of VAT, Excise Duty and Customs Duty.

❖ M. Com- Part I Semester- II Special/ Optional/ Elective Courses: Group F (Business Administration Paper III & IV)				
1	M.COM PART I	Semester II	Business Ethics & Professional Values III	<p>CO 1. To raise the students general awareness on the ethical dilemmas at work place.</p> <p>CO 2. To understand the differing perceptions of interest in business related solutions.</p> <p>CO 3. To present the concept of Corporate Social Responsibility and explore its relevance to ethical obligations.</p> <p>CO 4. To investigate whether ethics set any boundaries on competition, marketing, sales and advertising.</p> <p>CO 5. To enable students to validate or correct, personal ideas about various ethical perspectives.</p> <p>CO 6. To enable students to develop their own considered judgment about issues in Business Ethics.</p> <p>CO 7. To foster more careful, disciplined thinking in trying to resolve issues in business ethics.</p>
2	M.COM PART I	Semester II	Elements of Knowledge Management IV	<p>CO 1. To develop Analytical and Research oriented skills among the students.</p> <p>CO 2. To understand value application and relevance of Knowledge management in today's corporate world.</p> <p>CO 3. To promote research and innovation ideas based on Knowledge Management.</p> <p>CO 4. To enhance knowledge level and practice of linking theoretical background with applied Social Science.</p>
❖ M. Com- Part I Semester- II Add On/ Value Added/ Skill Based Courses				
1	M.COM PART I	Semester II	Introduction to Cyber Securities- II	<p>CO 1. To be able to use cyber security, information assurance, and cyber/computer forensics software/tools.</p> <p>CO 2. To identify the key cyber security vendors in the marketplace.</p> <p>CO 3. To Design and develop security architecture for an organization.</p> <p>CO 4. To Design operational and strategic cyber security strategies and policies</p>
2	M.COM PART I	Semester II	Human Rights- II	<p>CO 1. To understand the importance of the Human Rights Act.</p> <p>CO 2. To analyze and evaluate concepts and ideas.</p>

❖ Course Outcomes (CO)				
❖ M. Com- Part II Semester- III Compulsory/ Core Courses				
Sr. No.	Class	Semester	Name of the Course	Course Outcomes
1	M.COM-PART II	Semester III	Business Finance	CO 1. To make aware about role of corporate finance and time value of money. CO 2. To expose them financial planning of firms and steps involved in it. CO 3. Students shall learn and acquire knowledge of long term and short term sources of finance available in India. CO 4. Students will acquire skills about how to go for working capital management of firm.
2	M.COM-PART II	Semester III	Research Methodology for Business	CO 1. To acquaint the students with the areas of Business Research Activities. CO 2. To enhance the capabilities of students to conduct research in the field of business and social sciences. CO 3. To enable students in developing the most appropriate methodology for their research studies. CO 4. To make them familiar with the art of using different research methods and techniques.
❖ M. Com- Part II Semester- III Special/ Optional/ Elective Courses: Group A (Advanced Accounting & Taxation Paper V & VI)				
1	M.COM-PART II	Semester III	Advanced Auditing V	CO 1. To impart knowledge and develop understanding of methods of auditing and their application. CO 2. To review auditing concepts. CO 3. To demonstrate an understanding of the Audit Committee and Corporate Governance.
2	M.COM-PART II	Semester III	Specialized Areas in Auditing VI	CO 1. To understand the concept, need, importance, utility of Auditing in special field. CO 2. To develop the skills of students to face the modern world of Auditing. CO 3. To create awareness among the students to face the modern world of Auditing.

❖ M. Com- Part II Semester- III Special/ Optional/ Elective Courses: Group F (Business Administration Paper V & VI)				
1	M.COM-PART II	Semester III	Human Resource Management V	<p>CO 1. To understand the basic concepts of Human Resource Management and changing role of HRM in business.</p> <p>CO 2. To impart adequate knowledge and analytical skills in the field of HRM, HRP and development, Recruitment and Selection Process.</p> <p>CO 3. To understand the concepts of Training and Development, Performance Appraisal and Merit Rating.</p> <p>CO 4. To expose the students to the concept, significance and uses of the concepts like Retirement/ Retrenchment Strategies and Recent Trends in HRM</p> <p>CO 5. To know the concept of Competency mapping</p> <p>CO 6. To understand the E-HR and recent trends in Human Resource management.</p>
2	M.COM-PART II	Semester III	Organizational Behavior VI	<p>CO 1. To make the students understand various concepts of organization behavior</p> <p>CO 2. To provide in depth knowledge about process of formation of group behavior in an organization set up</p> <p>CO 3. To know the motivational process and emotional intelligence.</p> <p>CO 4. To understand the concept of stress and conflict and effects of work culture</p>
❖ M. Com- Part II Semester- III Add On/ Value Added/ Skill Based Courses				
1	M.COM-PART II	Semester III	Introduction to Cyber Securities- III	<p>CO 1. To Analyze and evaluate the cyber security needs of an organization.</p> <p>CO 2. To Conduct a cyber-security risk assessment.</p> <p>CO 3. To Measure the performance and troubleshoot cyber security systems.</p> <p>CO 4. To implement cyber security solutions.</p>
2	M.COM-PART II	Semester III	Skill Development- I	<p>On completion of this course, the students will be able to:</p> <p>CO 1. Introspect & develop a planned approach towards his career & life in general.</p> <p>CO 2. Have clarity on his career exploration process and to match his skills and interests with a chosen career path.</p> <p>CO 3. Explain the use of functional and chronological resume.</p>

3	M.COM-PART II	Semester III	Introduction to Indian Constitution	On completion of this course, the students will be able to: CO 1: Understand the meaning and importance of Constitution CO 2: Explain about making of Indian Constitution - contribution of Constituent assembly on it. CO 3: Describe the Salient (Outstanding) features of Indian Constitution. CO 4: Describe the importance of Preamble of the Indian Constitution and its significance.
❖ M. Com- Part II Semester- IV Compulsory/ Core Courses				
1	M.COM-PART II	Semester IV	Capital Market and Financial Services	CO 1. To make aware about working of capital market in India. CO 2. To expose them to various instruments of capital market. CO 3. Students shall learn and acquire the knowledge of financial services offered by agencies. CO 4. Students will acquire skills about recent development in regulatory body SEBI.
2	M.COM-PART II	Semester IV	Industrial Economic Environment	CO 1. To provide knowledge about basic issues in Industrial Economic Environment. CO 2. To make students aware about Industrial pattern and growth in India and Industrial policies of India since independence. CO 3. To study the progress and current problems of major industries in India.
❖ M. Com- Part II Semester- IV Special/ Optional/ Elective Courses: Group A (Advanced Accounting & Taxation Paper VII & VIII)				
1	M.COM-PART II	Semester IV	Recent Advances in Accounting, Taxation, and Auditing VII	CO 1. To enable the students to be abreast with the latest advances in the field of Accounting. CO 2. To acquaint students with the latest trends of accounting adopted by large and small entities worldwide. CO 3. To enable students to realize the need for up gradation of technology based accounting skills.
2	M.COM-PART II	Semester IV	Project Work/ Case Studies VIII	CO 1. To develop the research attitude of the students. CO 2. To acquaint the students with the basic knowledge of research methodology. CO 3. To develop analytical skill and report writing. CO 4. To create a research culture among the students.

❖ M. Com- Part II Semester- IV Special/ Optional/ Elective Courses: Group F (Business Administration Paper VII & VIII)				
1	M.COM-PART II	Semester IV	Recent Advances in Business Administration VII	CO 1. To familiarize the students with the recent advancements in business administration CO 2. To develop an understanding about tools and their application in the business. CO 3. To understand the basic concepts of Change Management and their approaches. CO 4. To impart adequate knowledge and analytical of cross cultural Management. CO 5. To impart the basic concept and strategies of customer centric Management.. CO 6. To expose the students to the concept, Innovation Management
2	M.COM-PART II	Semester IV	Project Work/Case Studies VIII	CO 1. To develop research attitude of the students. CO 2. To acquaint the students with the basic knowledge of research methodology. CO 3. To develop analytical skill and report writing. CO 4. To create research culture among the students.
❖ M. Com- Part II Semester- IV Add On/ Value Added/ Skill Based Courses				
1	M.COM-PART II	Semester IV	Introduction to Cyber Securities- III	On completion of this course, the students will be able to: CO 1. Describe typical threats to modern digital systems, and to outline techniques of defense against each threat. CO 2. Describe the fundamentals of modern cryptography. CO 3. Describe the popular computer and network security mechanisms and protocols. CO 4. Aware of the difficulty of security problems.
2	M.COM-PART II	Semester IV	Skill Development- I	CO 1. Develop thinking ability and polish his expression in group discussions. CO 2. Be prepared for the personal interview through mock interviews while being aware of the various kinds of interviews.