

## DEPARTMENT OF COMMERCE

### PROGRAMME OUTCOME (PO): B.COM

PO1:	This program will provide industries, banking sector, financing sector, transportation sector etc trained professionals to meet their requirement.
PO2:	This program will help the student to start their independent business.
PO3:	Students get thorough knowledge of finance and banking.
PO4:	Students will be able to use their theoretical skill for solving problem in commercial field.
PO5:	After completing graduation student can get skills regarding various aspects like marketing, management and overall administrative abilities of the company.

### PROGRAMME SPECIFIC OUTCOME (PSO)

PSO1:	Student will learn various aspects of accounting.
PSO2:	Student will be able to pursue their higher education.
PSO3:	Develop knowledge about rules and regulation of Indian tax system.
PSO4:	Develop the entrepreneurial skills among the learners.
PSO5:	Student will be able to develop the confidence to face the challenges of the corporate world.

### COURSE: FINANCIAL ACCOUNTING

#### COURSE OUTCOME (CO)

CO1:	To enable the student to learn basic concept of accounting and accounting standards.
CO2:	To help the learner to learn the basic concepts of partnership accounting.
CO3:	To help the student to understand the journal rules of debit and credit.
CO4:	To provide the knowledge about the concept of depreciation, provision and reserve.
CO5:	To develop the knowledge about the rectification, classification and location of errors.

### COURSE: BUSINESS COMMUNICATION

#### COURSE OUTCOME (CO)

CO1:	To develop the knowledge about basic concept communication.
CO2:	To enable the student understand the process of corporate communication.
CO3:	To develop the knowledge about the report writing, short report, formal report and proposal.
CO4:	To understand cultural sensitiveness and cultural context.

## COURSE: BUSINESS MATHEMATICS

### COURSE OUTCOME (CO)

CO1:	Helps student to learn the application of matrix in business.
CO2:	To understand the concept of linear programming
CO3:	Develop knowledge about compound interest and annuities.
CO4:	Understand the concept of ratio and proportion, percentage, simple interest.

## COURSE: BUSINESS REGULATORY FRAMEWORK

### COURSE OUTCOME (CO)

CO1:	To make students aware about the business laws.
CO2:	To help the student understand formation of different contracts and their classification.
CO3:	To develop the knowledge about negotiable instrument.
CO4:	Encourage student for developing mindset about entrepreneurship.

## COURSE: BUSINESS ENVIRONMENT

### COURSE OUTCOME (CO)

CO1:	Helps student understand the basic concept and component of business environment.
CO2:	To develop the knowledge about role of government for setting up a business.
CO3:	To develop the knowledge about international economic institutions.
CO4:	Help student to understand the policies previous plan of government regarding regional imbalance.

## COURSE: BUSINESS ECONOMICS

### COURSE OUTCOME (CO)

CO1:	To develop the knowledge about basic problem of an economy.
CO2:	Helps to understand the concept of law of proportions, Iso quants and expansion path.
CO3:	To develop the knowledge about different forms of market.
CO4:	To understand the knowledge about the concept of marginal productivity, demand, supply and elasticity of demand and supply.

## B.COM II YEAR

### COURSE: CORPORATE ACCOUNTING

#### COURSE OUTCOME (CO)

CO1:	Helps to understand the concepts of shares and its computation.
CO2:	To familiarize with the student with computation of financial results of companies.
CO3:	To familiarize with preparation of final account.
CO4:	It helps to understand basic concept of goodwill and its valuation.

### COURSE: COMPANY LAW

#### COURSE OUTCOME (CO)

CO1:	To develop the knowledge about different kinds of company, nature and scope
CO2:	To familiarize the student about MOA & AOA.
CO3:	Helps to understand the concept of company meeting
CO4:	To acquire the knowledge about majority power and majority rights.
CO5:	To develop the knowledge about the kinds and conduct of majority powers.

### COURSE: COST ACCOUNTING

#### COURSE OUTCOME (CO)

CO1:	Helps to understand the basic concept of costing.
CO2:	To develop the knowledge about methods of wage payment and price rate.
CO3:	To develop the knowledge about cost ascertainment.
CO4:	Helps to understand the concept of operating costing.
CO5:	Helps to acquire knowledge about integral and non integral system.

### COURSE: PRINCIPLE OF BUSINESS MANAGEMENT

#### COURSE OUTCOME (CO)

CO1:	To develop the basic concept of management.
CO2:	Helps to understand basic concept of planning and its types.
CO3:	To impart the knowledge about managerial control.
CO4:	To understand the leadership theories and skills development.

### COURSE: BUSINESS STATISTICS

#### COURSE OUTCOME (CO)

CO1:	Helps to solve problems relating simple averages and ratio.
CO2:	Helps to acquire the knowledge about central tendency.
CO3:	To develop the knowledge about measure of dispersion.
CO4:	To impart knowledge about probability and its theory.

## COURSE: FUNDAMENTAL OF ENTREPRENEURSHIP

### COURSE OUTCOME (CO)

CO1:	Helps to understand the functions of entrepreneur and its qualities.
CO2:	Develop the knowledge about contemporary role of entrepreneur in Indian business
CO3:	To familiarize the student about entrepreneurial development program.

## B.COM III YEAR

### COURSE: INCOME TAX

#### COURSE OUTCOME (CO)

CO1:	To develop the knowledge about fundamental concept of Indian income tax law.
CO2:	To impart knowledge about kinds of individual
CO3:	To familiarize the student about different heads of income.
CO4:	To aware the student about income tax authority their power and duties.
CO5:	To provide knowledge about deductions.

### COURSE: AUDITING

#### COURSE OUTCOME (CO)

CO1:	To develop knowledge about internal check system.
CO2:	To impart the knowledge about investigation.
CO3:	To develop knowledge about basic concept about cost audit
CO4:	To familiarize student about qualification, appointment, resignation and liabilities of auditor.

### COURSE: INDIRECT TAX

#### COURSE OUTCOME (CO)

CO1:	To understand the various concept of taxation.
CO2:	To gain knowledge about state excise duty,
CO3:	To impart knowledge about application of GST in India
CO4:	To develop knowledge about central sales tax.

### COURSE: MANAGEMENT ACCOUNTING

#### COURSE OUTCOME (CO)

CO1:	To develop the knowledge about the basic concept of management accounting.
CO2:	To gain knowledge about ratios and its uses.
CO3:	To develop knowledge about cash flow and fund flow.
CO4:	Helps to understand the analysis of financial statement.
CO5:	To impart knowledge about importance of management accounting.

COURSE: PRINCIPLE OF MARKETING

COURSE OUTCOME (CO)

CO1:	To understand the basic concept of marketing.
CO2:	To familiarize the student about product and its classification.
CO3:	Helps to develop an idea about marketing and its function.
CO4:	Understand the concept of pricing policies and branding decisions.

COURSE: INTERNATIONAL MARKETING

COURSE OUTCOME (CO)

CO1:	To understand the basic concept of international marketing.
CO2:	To develop knowledge about methods of international promotion.
CO3:	To familiarize the student about distribution channel.
CO4:	To gain knowledge on detail study of product planning for international market.

# DEPARTMENT OF COMMERCE

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## PROGRAMME OUTCOME : M.COM

- PO1 : To Make student familiar about the areas like Costing, Taxation, G.S.T & Accountancy.
- PO2 : To Develop a systematic and rigorous learning and exposure to Banking and finance related discipline
- PO3 : To Help the student to Develop Independent, logical thinking and facilitate personality Development.
- PO4 : To familiar the student with Conventional as well as Contemporary areas in the discipline of Commerce
- PO5 : To Develop a Deep Understanding of all core areas specifically Advanced Accounting, International Accounting, Management, Security - Market operation and Business Environment, Research Methodology and Tax planning
- PO6 : To Enhance the Communication and Analytical skill in student.

## PROGRAM SPECIFIC OUTCOME (PSO)

- PSO1 : After Completion of Master in Commerce student are able to solve their problem by themselves by knowledge acquired by

PS02 : To Help in Development of Teamwork ability with Enhanced Interpersonal skills and Communication

PS03 : It Helps to get job in Different Domains like Accounting, Taxation, HRM, Banking and Administration.

PS04 : It Enhance teamwork, leadership and Managerial & Administrative skills

PS05 : It helps to start their own Business.

## SEMESTER - I

### COURSE : MANAGERIAL ECONOMICS

#### COURSE OUTCOME (CO)

CO1 : To Enhance basic Concept of Managerial Economics.

CO2 : To impart knowledge Regarding Utility and its Types.

CO3 : Student Acquires the Basic Knowledge of Demand and its Types and Impact

## COURSE : ADVANCE ACCOUNTING

### COURSE Outcome (CO)

- CO1: To impart the knowledge of shares and Debenture to student
- CO2: To understand financial position of Company
- CO3: To understand the liquidation, Amalgamation and Reconstruction of Companies.
- CO4: To understand the Value of Goodwill.
- CO5: To Acquire knowledge Regarding Accounts Related to liquidation of Companies.

## COURSE : MANAGEMENT ACCOUNTING

### COURSE Outcome (CO)

- CO1: To Help student to understand the Conceptual Framework of Management-Accounting
- CO2: To familiarize the student about the Management-Accounting Techniques in Business decision Making.
- CO3: To impart the knowledge of Budgets and



CO4: To Provide knowledge About- Costing and its Types.

### COURSE : STATISTICAL ANALYSIS

#### COURSE OUTCOME (CO)

CO1: To Help student to update basic of Statistics

CO2: To Develop the knowledge about- Source of Data

CO3: To Aware the student about- Probability and its uses in Business.

CO4: Impart knowledge about- Regression Analysis, Dispersion, Co-efficient of Variation

CO5: Deep Explanation about- Graphical & Diagrammatic presentation of Data.

### COURSE : CORPORATE LEGAL FRAMEWORK

#### COURSE OUTCOME (CO)

CO1: To Impart the knowledge about Companies Act-

CO2: To familiarising the student about-

- C03 : To familiarize the student about Endorsement and Crossing of cheque.
- C04 : Develop the knowledge about Security Market.
- C05 : To Provide knowledge of Relevant Provision of various laws influencing Business operation.

## SEMESTER - II

### COURSE : BUSINESS ECONOMICS

#### COURSE OUTCOME (CO)

- C01 : To Understand the Basic Concept of Business Economics.
- C02 : To familiarize the student about Central Problems of Economy.
- C03 : To Develop the knowledge about the price determination of product.
- C04 : To familiarize the student about Business Cycle and theories of Business Cycle.
- C05 : Deep Understanding & Explanation about Inflation.

## COURSE : SPECIALISED ACCOUNTING

### COURSE OUTCOME (CO)

- CO1: To familiarize the student about Accounts of General Insurance Companies
- CO2: To impart knowledge about Accounts Related to Banking Companies
- CO3: To Help student to know about Royalty Accounts.
- CO4: To Help students to develop knowledge about Investment Accounts.

## COURSE : ACCOUNTING FOR MANAGERIAL- DECISION

### COURSE OUTCOME (CO)

- CO1: To know the Basic for Break-Even-Analysis
- CO2: To familiarize the student about financial statement Methods and Ratio Analysis
- CO3: To Develop the Concept Cash flow and fund flow Analysis
- CO4: To provide knowledge about

- at Different Level of Management.

## COURSE - ADVANCE STATISTICS

### COURSE OUTCOME (CO)

CO1 : To Impart the Basic of statistics.

CO2 : To Aware about theories of statistics.

CO3 : To Developed the knowledge about Advanced Statistical Tool for Analysis i.e t, Z, F and  $\chi^2$ .

CO4 : Helps To know about - Statistical Quality Control.

CO5 : To familiarize about the Sampling method used in statistics.

## COURSE : BUSINESS LAW

### COURSE OUTCOME (CO)

CO1 : To Aware student about the SEBI ACT.

CO2 : To Enable the student about - MRTP ACT.

CO3 : To familiarize the student with Consumer protection Act.

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## SEMESTER - III

### COURSE : MANAGEMENT CONCEPT

#### COURSE OUTCOME (CO)

- CO1 : Update student about Basic of Management.
- CO2 : Familiarize the student about the Managerial functions of Management.
- CO3 : Support the knowledge about theories of Motivation
- CO4 : Develop Deep knowledge about the Topic Group Dynamic and Team-Development.

### COURSE : ORGANIZATIONAL BEHAVIOUR

#### COURSE OUTCOME (CO)

- CO1 : To Provide Basic knowledge about organizational Behaviour.
- CO2 : To familiarize the student about the leadership style and theories.
- CO3 : To Help the student to understand

- a Management.

CO4 : To Develop the knowledge about Interpersonal and Intra personal Communication in organisation.

CO5 : To familiarize the Concept of organizational Development to students

### COURSE : ADVANCED COST ACCOUNTING

#### COURSE OUTCOME (CO)

CO1 : To Help the learner to know Basic of Advanced Cost Accounting

CO2 : Help to Develop the Concept of Labour Cost in Business.

CO3 : To Impart the knowledge about Contract Costing and operating Cost.

CO4 : To Develop the knowledge about process Costing, joint products & By-products Costing in Business.

CO5 : To Impart systematic learning about the Budgetary Control Method.

## COURSE : INCOME TAX AND ACCOUNT

### COURSE OUTCOME (CO)

- CO1 : Helps to know Basic and main provisions of Indian Income Tax.
- CO2 : To familiarize about Taxable Income and How to Calculate it.
- CO3 : To make aware about Development and Depreciation of allowance.
- CO4 : To familiarize with Basic Concepts of set off and Carry forward for losses.
- CO5 : To develop knowledge About Appeal and Revision Reference of High Court and Supreme Court, offences & penalties.

## COURSE : TAX PLANNING AND MANAGEMENT

### COURSE OUTCOME (CO)

- CO1 : To update the student with developments in the Income Tax in firms & Companies.
- CO2 : Help to know Calculation of Taxable Income and Tax of firm and companies.

- C03 : To understand and know the Concept of Return of Income.
- C04 : To Make aware of Concept of Tax planning, Tax Avoidance and Tax Evasion.
- C05 : To Develop knowledge about - Capital Structure and Dividend policy of Companies
- C06 : To Develop the Ability to Read and understand about - Tax deduction at Source & Advance payment of Tax.

### SEMESTER - IV

CHOICE (A) - MARKETING

COURSE : PRINCIPAL OF MARKETING

### COURSE OUTCOME (CO)

- CO1 : To understand the Overview of Marketing.
- CO2 : To Aware the student about - Market Analysis and selection.
- CO3 : To Develop knowledge about - Product and price. and its Relationship.
- CO4 : To Explore the Distribution channel and Physical Distribution of product.



C05 : Develop the knowledge about framework of marketing and its Application in decision making.

## COURSE : ADVERTISING & SALES MANAGEMENT

### COURSE OUTCOME (CO)

C01 : To Aware the learner about Concept of Advertising and Advertising Mix.

C02 : To Develop knowledge about Pre-launch Advertising Decision of Product or Service.

C03 : To familiarize with Promotional Technique.

C04 : To Analyze the Different Type of Selling.

C05 : To Study the Sales Management process.

## COURSE : MARKETING RESEARCH

### COURSE OUTCOME (CO)

C01 : To know and understand the Basic of Marketing Research.

- CO2 : To familiarize the learner about the Research Methodology and Research Design.
- CO3 : To Study the Application of Marketing Research in an organization.
- CO4 : To Make learner Aware about the Technique used in Marketing Research.
- CO5 : To Develop Knowledge about - Motivational Research.
- CO6 : To familiarize the learner about the Advertising Research.

### COURSE : INTERNATIONAL MARKETING

#### COURSE OUTCOME (CO)

- CO1 : To Develop and update the Concept of Marketing and International Marketing.
- CO2 : To Study the Difference between Domestic and International Marketing.
- CO3 : To familiarize the learner about Foreign Market Entry mode i.e, Standardization, Adaptation, Branding, Packaging and Labelling.

CO4 : To aware the student about Quality issues and after sales service.

CO5 : To develop knowledge about Promotion of product and services abroad.

CO6 : To familiarize learner about Export policy and practice in India.

CHOICE (B) : MANAGEMENT.

COURSE : FINANCIAL MANAGEMENT.

### COURSE OUTCOME (CO)

CO1 : To Help the student to understand the basic concept of Financial Management.

CO2 : To study the concept of Cost of Capital and its Application.

CO3 : To develop knowledge about the concept of Leverage.

CO4 : To familiarize the learner about the Dividend policies of firm.

CO5 : To aware the student about the Management of Working Capital in a Organisation and firms.

## COURSE : PERSONNEL MANAGEMENT.

### COURSE OUTCOME (CO)

CO1 : To study the Basic Concept of Personnel Management.

CO2 : To Develop knowledge about the Plan and policies

CO3 : To familiarize Recruitment and planning of Manpower.

CO4 : To study About- Performance Appraisal and its merit

CO5 : To familiarize Employees Fringe Benefits and Services - safety, Health & security programmes and welfare Motivation and Morale.

## COURSE : PRODUCTION MANAGEMENT

### COURSE OUTCOME

CO1: To Enhance the Basic Concept of Production Management.

CO2 : To impart knowledge about- production planning and its Method i.e P.E.R.T and C.P.M

Measurement- and Work standards in a firm.

CO4 : To impart knowledge about the production control and Quality Control concept.

## COURSE : STRATEGIC MARKETING

### COURSE OUTCOME (CO)

CO1 : To Understand the Basic Concept of Strategic Marketing.

CO2 : To Aware learner About- Environmental Analysis and Diagnosis.

CO3 : To Provide Understanding of Strategy formulation and choice of alternative.

CO4 : To Develop the knowledge about Strategy Evaluation and Global Issues in Strategic Management.

CO5 : To impart knowledge about- functional Strategies.

Measurement- and Work standards in a firm.

CO4 : To impart knowledge about the production control and Quality Control concept.

## COURSE : STRATEGIC MARKETING

### COURSE OUTCOME (CO)

CO1 : To Understand the Basic Concept of Strategic Marketing.

CO2 : To Aware learner About- Environmental Analysis and Diagnosis.

CO3 : To Provide Understanding of Strategy formulation and choice of alternative.

CO4 : To Develop the knowledge about Strategy Evaluation and Global Issues in Strategic Management.

CO5 : To impart knowledge about- functional Strategies.

## CHOICE - (C) BANKING AND INSURANCE

### COURSE : BANKING PRACTICES

#### COURSE OUTCOME (CO)

- CO1 :- To Understand the Basic Concept of Banking.
- CO2 :- To Aware the learner About Types of Customer Accounts.
- CO3 :- To Provide Understanding of Employment of Bank Fund.
- CO4 :- To Develop the Knowledge of Purchase and Discounting of Bills.
- CO5 :- To Impart knowledge about Securities for Advances i.e Gold, silver, Bond and Debenture.

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## COURSE : BANKING INSTITUTION IN INDIA

### COURSE OUTCOME (CO)

- CO1 : To Understand the Basic Concept of Indian Banking System and its Working.
- CO2 : To familiarize learner About the Development Banking in India.
- CO3 : To Study RBI and its Working
- CO4 : To Develop the knowledge about Banking Regulation Act 1949.
- CO5 : To Aware the learner about Emerging trends in Banking Sector.

## COURSE : LIFE INSURANCE

### COURSE OUTCOME

- CO1 : To Develop Understanding on the Basic Concept of Life Insurance
- CO2 : To familiarize learner About the Life Insurance policy and its Type.
- CO3 : To Study Life Insurance



CO4: To Aware learner about Privatization of Life Insurance in India

## COURSE : GENERAL INSURANCE

### COURSE OUTCOME (CO)

CO1: To Study the Basic of General Insurance.

CO2: To familiarize learner about Classification of General Insurance and Re-Insurance.

CO3: To Develop knowledge about Marine Insurance.

CO4: To Aware about Fire Insurance.

CO5: To impart knowledge on Miscellaneous Insurance i.e Motor, personal accident-, Burglary, Live stock, Coop.

PRINCIPAL

D.L.S. P.G. College, Ashok Nagar  
Sarkanda, Bilaspur (C.G.)

For:- Signature

HOD

(Department of Commerce)  
D.L.S. P.G. College, Bilaspur (C.G.)

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