#### 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)

COURSE OUTCOME (CO)		
CO1: Helps student to learn the application of matrix in business.		
CO2: To understand the concept of linear programming		
202 Develop knowledge about compound interest and annuities.	n#	
CO3: Develop knowledge about competition. Develop knowledge about competition, percentage, simple interest.  CO4: Understand the concept of ratio and proportion, percentage, simple interest.	St.	

#### COURSE: BUSINESS REGULATORY FRAMEWORK COURSE OUTCOME (CO)

COU	RSE OUTCOME (CO)
CO1:	To make students aware about the business laws.
CO2.	To help the student understand formation of different contracts and their elastraction
002.	To develop the knowledge about negotiable instrument.
CO4:	Encourage student for developing mindset about entrepreneurship.

#### COURSE: BUSINESS ENVIRONMENT COURSE OUTCOME (CO)

COU	RSE OUTCOME (CO)
CO1:	Helps student understand the basic concept and component of business environment.
000	To develop the knowledge about role of government for setting up a
CO3.	Help student to understand the policies previous plan of government regarding regional
CO4:	Help student to understand the ponetes provided in
	imbalance.

#### COURSE: BUSINESS ECONOMICS COURSE OUTCOME (CO)

COOL	ASE OUTCOME (CC)
COL	To develop the knowledge about basic problem of an economy.
000	Halps to understand the concept of law of proportions, iso quants and expense
	- t 1 (1 1- avriadge about different tollis of market.
CO3:	To develop the knowledge about different forms of marginal productivity, demand,
CO4:	To develop the knowledge about different forms of marginal productivity, demand,  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 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
	To familiarize the student about MOA & AOA.
	A
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.
	To develop the knowledge about cost ascertainment.
	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)

	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)

	Helps to solve problems relating simple averages and ratio.
	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.
	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
The second of th	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	1
CO4:	To develop knowledge about central sales tax.	

#### COURSE: MANAGEMENT ACCOUNTING

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.	
	Helps to develop an idea about marketing and its function.	2
	Understand the concept of pricing policies and branding decisions.	The second secon

## COURSE: INTERNATIONAL MARKETING COURSE OUTCOME (CO)

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

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#### DEPARTMENT OF COMMERCE

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	PROGRA	MME OUTCOME : M.COM
	0077.80	and the second of the second o
Î	Pol:	To Make Student familiar about the areas
	Turing "	like Costing, Paxation, G.S.P & Accountancy.
· · · · · · ·	Po2:	To Develop a Systematic and rigorous learning
	1. V. I	and Exposure to Banking and finance related
		1 Trong grade a soundary in the 2009
	P03:	To Help the Student to Develop Independent
V.		logical thinking and faciliate personality
*	<u>, ) </u>	Development.
	P04:	To familian the student with Conventional
		as well as Contemporary areas in the
		discipline of Commerce
	Pos:	To Develop a Deep Understanding of all come
		To Develop a Deep Understanding of all core areas specifically Advanced Accounting,
~		Meinational According, Managment & Security
		- Market operation and Business Environment
	The state of the	Research Methodology and Pax planning
		Live our 3
*	P06:	To Enhance the Communication and Analytical
	The same	Skill jo Student.
,	<b>N</b>	
	PROGR	AM SPECIFIC OUTCOME (PSO)
r 4		and the second and the second
	PSO1	: After Completion of Master in Commerce

Student are able to some their problem

PSO2: B Help in Development of Peam wo ability with Enhanced Interpressonal SKUN and Communication

PS03: 9t Helps to get job in Diffrent Domains like Accounting, Paxation HRM, Banking and Administration.

PSO4: 9+ Enhance team work, leadership and Manegerial & Administrative SI

PS05: 9t Delps to start their own

#### SEMESTER-I

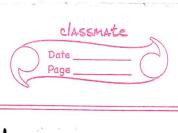
COURSE: MANAGERIAL ECONOMICS

COURSE OUTCOME (CO)

201: Po Enhance basic Concept of Managerial Economics.

Co2: To Impost Knowlege Regarding Utili

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



Course: Advance Accounting

Course Outcome (CO)

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COI: To bropout the knowlede of shares and Debenture to Student

Co2: To understand financial Position of Company
Co3: To Understand the liquidation, Amalgamention
and Reconstruction of Companies.

CO4: Po Understand the Value of Goodwill.

CO5: 10 Acquire knowlege Regarding
Accounts Related to Liquidation of
Companies.

Course: MANAGMENT ACCOUNTING

COURSE OUTCOME (CO)

COI: No Help Student to Understand the Conceptual
Frame Work of Management- Accounting

Managment Accounting Techniques in Business decision Maxing.

Re CO3: 10 Import the Knowledge of Budgeto and

CO4: Po Provide Knowlege About-Costlog

### COURSE: STATISTICAL ANALYSIS

COURSE OUTCOME (CO)

COI: To Help Student to update basic of

CO2: No Develop the knowlede about source of Data

Co3: Po Aware the Student about Probabile and its uses in Business.

CO4: Impart knowlege about Regression Analysis, Dispersion, Co-efficient of vore

CO5: Deep Explation about Graphical & Diagrammatic presentation of Data.

COURSE: CORPORATE LEGIAL FRAMEWORK

Course Outcome (co)

CO1: Po Impart the Knowlege about
Companies Ad-

CO2: To familionising the Student about

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Endorsement and Crossing of cheque.

CO4: Develop the knowlege about Security

CO5: Po Provide Knowlege Of Relevant Provision of various laws influencing Businers operation

#### SEMESTER-IT

liky

Course: Business Economics

COURSE OUTCOME (CO)

COI: To Understand the Basic Concept of Business Economics.

Co2: To familiaries the Student about

CO3: To Develop the knowlede about the price determination of product.

O4: To familiarize the student—about— Business Cycle and theories of Business Cycle.

65: Deep Understanding & Explanation about

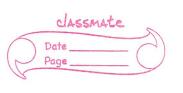
# Course: Specialised Accounting

## Course Outcome (CO)

- CO1: Po familianize the student about Accounts of General Insuance Compa
- Co2: To Impart knowlege about Account Relate of to Banking Companies
- CO8: Po Helps Student to know about Royally Accounts.
- CO4: To Help Students to Develop Knowles about somestment Accounts.

# Course: Accounting For Managerial Decision

- COI: To know the Basic For Break-Even-Analy
- CO2: To Familiani the Student about Financial statement Methods and Ratio Analy
- Cos: To Develop the Concept Cash flow and fund flow Analysis
- CO4: 10 provide knowled about Dessels



-at Diffrent buel of Managonent.

#### COURSE - ADVANCE STATISTICS

Course Outcome (CO)

ies

6 : To Impart the Basic Of Statistics.

Cos : To Aware about theories of Statistics.

Advanced Stertistical Tool for Analysis
i.e. t, Z, F and x2.

CO4: Helps to know about Statistical

cos: To familiaire about the Sampling method used in Statistics.

#### COURSE: BUSINESS LAW

COURSE OUTCOME (CO)

CO1: To Appens Student (About the SEB) ACT.

CO2: To Enable the student about MRTPACT

Consumer protection Act.

## SEMESTER - III

## COURSE: MANAGMENT CONCEPT

COURSE OUTCOME (CO)

- Co1: UPdate student about Basic of Management.
- Coa: familiarize the Student about the Managerial functions of Management.
- CO3: Grospant the knowlege about theorie
- CO4: Develop Deep Knowlege about the Popic Group Dynamic and Pears-Development.

## COURSE: ORGANIZATIONAL BEHAVIOUR

Course OUTCOME (CO)

- CO1: Po Provide Basic Knowlege aboutorganizational Behaviour
- Coa: To familiarize the student about the leadership styleant theories.
- CO3. Po Help the student to not us

-a Managoment

- CO4: To Develop the Knowlede about Interpersonal and Intra personal Communication in aganisation.
- Co5: To familiarize the Concept of Organizational Development to Etudents

## COURSE: ADVANCED COST ACCOUNTING

- Co1: To Help the learner to know Basic of Advanced Cost Accounting
- Cost in Business.
- Costing and operating Cost.
- CO4: To Develop the knowlede about process Costing, joint products & By-products Costing in Business.
- the Bugetary Control Method.

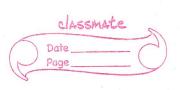
## Course: INCOME TAX AND ACCOUNT

## Course OUTCOME (CO)

- COI: Helps to know Basic and main provu of Indian Income Pax.
- Cos: To familiarize about Paxable Incon and How to Calculate it.
- Co3: To make aware about Developme and Depreciation of allowance,
- Co4: To familiarize with Basic Cook of Set off and Carry forward for Plosses.
- (05 % To Develop Knowlege About Appeal and Revision Reference of High Count and Superem Court, Offences penal

# COURSE: TAX PLANNING AND MANAGIMENT

- Co1: To update the Student with development in the Income Cax in froms & Companie
- Co2: Help to know Calculation of Caxable Income and Pax of firm and Compa in



CO3: To understand and know the Conceptof Return of Income.

ion

- COA: Po Make aware of Concept of Pax planning, Tax Avoidance and Pax Evasion.
  - Composies
- COG: To Develope the Ability to Read and understand about Tax deduction at Source & Advance payment of Tax.

#### SEMESTER - JV

CHOICE (A) - MARKETING COURSE: PRINCIPAL OF MARKETING

- Co1: To understand the Overview of Marketing-
- CO2: To Aware the Student about Market
  Analysis and selection.
- Co3: To Develop knowlege about Product and price and 1th Relationship.
- Co4: To Explore the Distribution Channel and

CO5: Deudop the knowlege about framework of marketing and it Application 90 decision Making.

## COURSE: ADVERTISING & SALES MANAGMEN

COURSE OUTCOME (CO)

Co1: To Aware the learner about Concept of Adultising and Apertising Mix.

Coa: To Develop knowlege about Pre-law Advertising Decision of Productor Ser

CO3: Po familianize With Promotional

Co4: To Analyze the Different Type of Selling.

CO5: To Study the Sales Management

Course: MARKETING RESEARCH

Course Outcome (co)

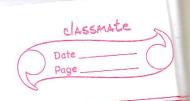
Co1: To know and understand the



- Co2: To familiarize the learner about the Research Methodology and Research Design.
- CO3: Po Study the Application of Marketing Research I in an organization.
- CO4: To Make learner Aware about the Technique used in Marketing Research
- CO5: No Deulop Knowlege about Motivation
- COG: To familiarize the learner about the Adultising Research.

## COURSE: INTERNATIONAL MARKETING

- Cos: To Develop and update the Concept of Marketing and International Marketing
- Co2: To Study the Diffrence between Domestic and International Marketing
- 603: To familianize the leaner about foreign Market Entry mode 1.e, Standarization, Adaptation, Branding,



- Co4: To awake the Student about

  Quality issues and after Sales Sessice
  - CO5: No Deuelop Knowlege about Promotion of product and Selvices about.
    - CO6: Po familiarine learner about Expert policy and practice in India

# CHOICE (B): MANAGMENT. COURSE: FINANCIAL MANAGMENT.

- Co1: To Help the student to Understand the Basic concept of Financial Management.
- Coa: To study the Concept of Cost of Capital and its Application.
  - Co3. To Deulop knowlege about the Concept—I
    - CO4: To familiarize the learner about the Dividend policies of firm.
      - (05° TO Aware the Student about the Managment of Working Capital in a longarisation and firms.

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#### COURSE: PERSONNEL MANAGMENT.

## COURSE OUTCOME (CO)

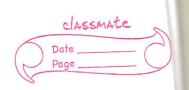
- COI: To study the Basic Concept of Personnel Management.
- Coa: To Deudop knowlege about the Plain, and policies
- 03: Po Lamilianize Recruitment and planning
  - CO4: Po study About Performance Approuvait
  - CO5: Po familiarize Employees fringe Benefits and Services-Safety, Health & Seculity programme and welfere Motivation and Moral

## COURSE: PRODUCTION MANAGMENT

COURSE OUTCOME

- Co1: To Enhance the Basic Concept of Production.

  Management.
- Coa: To Impat knowlege about production planning and its Method i.e P.E.RT and C.P.M.



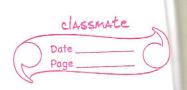
Meanument and Wook Standards in a firm.

Concept.

Concept.

## COURSE: STRATEGIC MARKETING

- Co1: To Understand the Basic Concept of Strategic Marketing.
- Coa: To Avoare learner About Environmental
  Analysis and Dragnosis.
  - CO3: To Frouide Understanding of Strategy formulation and choice of alternation
  - CO4: No Deurlop the knowlede about Stoalegy Evalution and Global Issues in Strategic Management.
    - Co5: To Impart knowlege about-functional
      Strategies.



Meanument and Wook Standards in a firm.

Cox : To Impart knowlege about the production control and Quality Control Concept.

## Course: STRATEGIC MARKETING

Course Outcome (co)

- Co1: To Understand the Basic Concept of Strategic Marketing.
- Coa: To Avoare learner About Environmental
  Analysis and Dragnosis.
- CO3: To Provide Understanding of Strategy formulation and choice of alternative
- CO4: No Deulop the Knowlege about Stoaltegy Evalution and Global Issued in Strategic Management.
  - Co5: To Impart knowlege about-functional Stroategies.

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CHOICE -	(C) (1)	DAINNING	HND	MROKHUCE

## COURSE: BANKING PRACTICES

and o'in

- COI: To Understand the Basic Concept of Banking.
- Coa: To Aware the leasner About Types of Coustomes Accounts.
- Co3: To Provide undustanding of Employment
  Of Bank Fund.
  - CO4: To Develop the Knowlege of Purchase and Discouping of Bills.
  - CO5: Po Impart knowlege about securities for Advances i.e. Japold, silver, Bond and Debenture

# COURSE: BANKING INSTITUTION IN INDIA

# Course Outcome (CO)

Co1: To Understand the Basic Concept of B Indian Banking System and its Working.

Coa: No familiarize learner About the Development Banking la India.

Coz: To Study (RB) and its Working

Co4: Po Develop the knowlege about-Banking Regulation Act 1949.

CO5: To Aware the learner about Emerging trends in Banking Sector.

# COURSE: LIFE INSURANCE

## COURSE OUTCOME

Cos: To Develop Understandin on the Basic Concept of life Insurance

CO2: Po familiarize learner About the life Insurance policy and 115 Type.

Co3: To Study like bours

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	of all	11,50000				
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## COURSE: GENERAL INSURANCE

## COURSE OURCOME (CO)

CO1: To Study the Basic of General Insurance.

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

CO3: No Develop Knowlege about Marine

CO4: To Aware about fire Insurance.

Co5: To Impart knowlege on its
Miscellaneous Insularce i.e Motor, f.
personal accident, Burglay, Ciustock,
Coop.

PRINCIPAL

D.L.S. P.G. College, Ashok Nagar Sarkanda, Bilaspur (C.G.) for!- Hogadur.

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