## PROGRAMME SPECIFIC OUTCOMES, PROGRAMME OUTCOMES AND COURSE OUTCOMES

## PG & RESEARCH DEPARTMENTOF COMMERCE B.Com., B.Com(CA)., M.Com(CA)., M.Phil SKILL BASED COURSES,NON-MAJOR ELECTIVE COURSES, EXTRA CREDIT COURSES & VALUE ADDED COURSES

PSO, PO & CO STATEMENTS / 2019-2022 ONWARDS

	B.Com	
PSOs	PROGRAMME SPECIFIC OUTCOMES	
PSO1	To gain knowledge and replicate the concepts, principles and theories in the field of Commerce, Accounting, Finance, Law and Taxation.	
PSO2	To explore, analyse and apply contemporary trends in Business and which will promote their career opportunities and become and successful entrepreneur.	
PSO3	To become successful Income Tax consultants and financial consultant.	
PSO4	To perform well in various competitive examinations.	
PSO5	To integrate knowledge and skills learnt in the field of commerce, accounting, finance and management to solve the real world scenarios across industries.	
	PROGRAMMES OUTCOMES	
POs	Description of Pos	
PO1	Attain academic proficiency relating to the various concepts incommerce and accountancy.	
PO2	Apply the business, management, banking, finance, insurance, taxation, mathematical, statistical and accounting concepts in real time organizational environment.	
PO3	Apply the accounting, financial, statistical and mathematical tools insocial research.	
PO4	Equip the students with the required soft skill and personality development to interact with the society.	
PO5	Acquire knowledge to face the various career oriented exams intaxation, accounting, finance, marketing, business management etc.,	

B. COM / COURSE OUTCOMES		
СО	Description of COs	Bloom's Taxonomy/ Cognitive Domain
	MUCOC1 /Core-I /Financial Accounting – I	
CO1	Understanding the accounting concepts, conventions, methods and rules there by preparation of journal andledger.	Knowledge (Level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> )
CO2	Summarizing the ledger balances and check the arithmetical accuracy of books of accounts.	Application (Level K <sub>3</sub> )
CO3	Preparing bank reconciliation statement and toidentify the errors and enabling the students to rectify the errors in the transaction.	Comprehension (Level K <sub>2</sub> )
CO4	Preparing the financial statements of sole trading concern in accordance with the generally accepted accounting principles.	Analysis (Level K <sub>4</sub> )
CO5	Explaining the objectives and causes of depreciation and to compare the methods of providing depreciation.	Evaluation (Level K <sub>5</sub> )
	MUCOC2 /Core-II /Business Organization	
CO1	Acquiring knowledge about nature, objectives and qualities of good business.	Comprehension (Level K <sub>2</sub> ) Analysis (Level K <sub>4</sub> )
CO2	Understanding the different forms of business Organization	Knowledge (Level K <sub>1</sub> Comprehension (Level K <sub>2</sub> )
CO3	Distinguishing different forms of organization and analyzing its features merits and demerits.	Analysis (Level K <sub>4</sub> )
CO4	Assessing the strength and weakness of large and small scale business.	Application (Level K <sub>3</sub> )
CO5	Understanding the concepts of public utilities, MNCs, public enterprise and analyzing the Problems of public enterprises and public utilities.	Comprehension (Level K <sub>2</sub> ) Analysis (Level K <sub>4</sub> )
	MUECOA1/Allied-I/General Economics-I	
CO1	Recalling the branches of Economics, meaning of basic concepts in consumption and	Knowledge (Level K <sub>1</sub> )

	production.	
CO2	Understanding the law of Marginal utility theories and Law of Demand.	Knowledge (Level K <sub>1</sub> )
CO3	Indicating the factors influencing demand and supply.	Comprehension (Level K <sub>2</sub> )
CO4	Analysing the equilibrium price and quantity demanded or supplied with the knowledge of break even analysis.	Comprehension (Level K <sub>2</sub> ) Application (Level K <sub>3</sub> )
CO5	Interpreting the objectives of firms and their social responsibilities.	Analysis (Level K <sub>4</sub> )
	MUCOEC1 / SBC /English for Career Development -I	
CO1	Understanding the theoretical approaches to thereading and apply the concepts of reading.	Knowledge (Level K <sub>1</sub> ) Application (Level K <sub>3</sub> )
CO2	Reading the documents and newspapers withproper pronunciation and flow.	Application (Level K <sub>3)</sub>
CO3	Explaining the listening skills through various demonstrations.	Comprehension (Level K <sub>2</sub> )
CO4	Converse with a given situation and participate in panel discussion.	Analysis (Level K <sub>4</sub> )
CO5	Translating words, sentences paragraphs and newspaper articles	Analysis (Level K <sub>4</sub> )
	MUCOC3 /Core-III /Financial Accounting –II	
CO1	Understanding the concept of bills of exchange, analyzingthe accounting process and preparation of accounts.	Knowledge (Level K <sub>1</sub> ) Analysis (Level K <sub>4</sub> )
CO2	Summarizing the consignment transaction in the books of consignor and consignee.	Analysis (Level K <sub>4</sub> )
CO3	Gaining familiarity with various accounting entries in royalty accounts.	Application (Level K <sub>3</sub> )
CO4	Ascertaining profit/loss under single entry system.	Application (Level K3) Analysis (Level K <sub>4</sub> )
CO5	Differentiating the accounting procedure of trading and non-trading concerns and integrates the accounting procedures for non- trading concerns.	Synthesis (Level K <sub>5</sub> )

	MUCOC4 /Core-IV /Business Communication	
CO1	Acquiring knowledge about objectives, elements, format and qualities of good business letter.	Knowledge (Level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> )
CO2	Drafting letters related to trade enquiry, offers and quotations and confirmation of orders.	Analysis (Level K <sub>4</sub> )
CO3	Drafting letters related to status enquiry complaints and adjustments.	Analysis (Level K <sub>4</sub> )
CO4	Preparing application and resume for various jobs.	Application (Level K <sub>3</sub> )
CO5	Drafting collection letters, circular letters, bankingand insurance correspondence.	Analysis (Level K <sub>4</sub> )
	MUECOA2/Allied-II/General Economics-II	
CO1	Comprehending importance and concepts of national income.	Knowledge (Level K <sub>1</sub> )
CO2	Understanding the methods of computation of national income.	Comprehension (Level K <sub>2</sub> )
CO3	Recalling the methods of note issue.	Comprehension (Level K <sub>2</sub> )
CO4	Understanding the functions of money.	Application (Level K <sub>3</sub> )
CO5	Interpreting the various methods of monetary policy and fiscal policy.	Analysis (Level K <sub>4</sub> )
	MUCOEC2 / SBC / English for Career Development -II	
CO1	Gaining knowledge of writing skills and Describinga person, situation, picture, family, teacher, favourite actors and players.	Knowledge (Level K <sub>1</sub> ) Analysis (Level K <sub>4</sub> )
CO2	Effectively converse in a given situation and participate in group discussion and develop the communication skill.	Comprehension (Level K <sub>2</sub> ) Analysis (Level K <sub>4</sub> )
CO3	Gaining the knowledge of conversation skill and Developing conversation skill by giving situations.	Knowledge (Level K <sub>1</sub> ) Analysis (Level K <sub>4</sub> )
CO4	Developing the speaking skills by self introduction, Role play and Article review.	Analysis (Level K <sub>4</sub> )
CO5	Developing the public speaking skills, understanding the content of public speech to effective	Comprehension (Level K <sub>2</sub> )

	delivery ofspeech.	Analysis (Level K <sub>4</sub> )
	MUCOC5 /Core- IV/Partnership Accounting	
001	Understanding the features and legal requirements ofpartnership firms and acquire	Knowledge (Level K <sub>1</sub> )
CO1	knowledge on the distribution of profits among partners.	Comprehension (Level K <sub>2</sub> )
CO2	Applying the rules relating to Admission, revaluation of assets and liabilities and adjustment of capital.	Application (Level K <sub>3</sub> )
CO3	Applying the rules relating to Retirement and death of a partner.	Application (Level K <sub>3</sub> )
CO4	Discussing the case Garner vs Murray and solve problems relating to insolvency of partners and distribute the final settlement of amount due to the partners on dissolution of firms.	Analysis (Level K <sub>4</sub> )
CO5	Understanding the concept of Amalgamation of partnership firms.	Application (Level K <sub>2</sub> )
	MUCOC6 /Core-VI / Banking Theory and Practice	
CO1	Understanding the origin, growth of the Indian bankingsystem and to gain knowledge about the theoretical structure of banking.	Knowledge (Level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> )
CO2	Understanding the relationship between banker and customer and gain knowledge regarding the rights and obligations of a banker.	Knowledge (Level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> )
CO3	Analysing the features of a cheque and learn aboutmaterial alteration, crossing, endorsement and marking of a cheque.	Knowledge (Level K <sub>1</sub> ) Application (Level K <sub>3</sub> )
CO4	Analysing the various precautions for honouring a cheque, discussing the statutory protection to a payingbanker and duties of a collecting banker.	Application (Level K <sub>3</sub> ) Analysis (Level K <sub>4</sub> )
CO5	Building knowledge about the recent developments in Banking Sector.	Application (Level K <sub>3</sub> )
	MUCOC7 /Core-VII /Company Law	<u>'</u>
CO1	Understanding the characteristics of joint stock companies and identifying different kinds of	Knowledge (Level K <sub>1</sub> )
CO1	companies.	Comprehension (Level K <sub>2</sub> )
CO2	Identifying the documents to be filed at the time of incorporation of company.	Application (Level K <sub>3</sub> )
CO3	Understanding the Memorandum of Association and Articles of Association, its contents and	Knowledge (Level K <sub>1</sub> )

	alteration	Comprehension (Level K <sub>2</sub> )
CO4	Discussing the contents of prospects and legal rules relating to issue of prospects.	Analysis (Level K <sub>4)</sub>
CO5	Acquiring knowledge about qualification, duties and liabilities of board o directors	Knowledge (Level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> )
	MUCOC8/Core-VIII / Principles of Insurance	
CO1	Understanding the fundamental principles, importance and essentials of Insurance and gaining knowledge about IRDA	Knowledge (Level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> )
CO2	Gaining knowledge about life insurance, itsadvantages, kinds and principles	Knowledge(Level K <sub>1</sub> )
CO3	Understanding the marine insurance, principles, polices procedures and its kinds.	Knowledge (Level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> )
CO4	Knowing the polices, principles, procedures in fireinsurance and rights of insurer.	Knowledge (Level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> )
CO5	Analysing the features of motor, health, personal, accident, sickness, burglary, cattle and crop insurance.	Analysis(Level K <sub>4</sub> )
	MUCOA3 /Allied -III /Business Statistics	
CO1	Understanding the concepts, importance, functions androle of statistics in various disciplines.	Knowledge (Level K <sub>1)</sub> Comprehension(Level K <sub>2)</sub>
CO2	Computing the measures of central value Mean, Medianand Mode.	Application (Level K <sub>3)</sub>
CO3	Computing the measures of Dispersion, Range, Quartile Deviation, mean deviation and standard deviation.	Comprehension(Level K <sub>2)</sub> Application (Level K <sub>3)</sub>
CO4	Understanding the significance and computation of correlation and regression analysis.	Comprehension(Level K <sub>2)</sub> Application (Level K <sub>3)</sub>
CO5	Constructing index numbers including consumer price index.	Analysis(Level K <sub>4)</sub>

MUCOWE3 /SBC /Women Entrepreneurship		
CO1	Understanding the concept, importance and types ofentrepreneurs.	Knowledge (Level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> )
CO2	Understanding the meaning and definitions of women entrepreneurs and differentiate it from male entrepreneurs.	Comprehension (Level K <sub>2</sub> ) Analysis (Level K <sub>4</sub> )
CO3	Analysing the problems of women entrepreneurs and Institutions supporting women entrepreneurs.	Application (Level K <sub>3</sub> )
CO4	Offer ideas to business journey in a structured way.	Application (Level K <sub>3</sub> )
CO5	Imparting awareness regarding the systematic process ofdeveloping the product launching.	Synthesis (Level K <sub>5</sub> )
MUCON1 / NME / Practical Banking		
CO1	Understanding the relationship between banker andcustomer.	Comprehension (Level K <sub>2</sub> )
CO2	Distinguishing the various type of deposits and loansoffered by the banks.	Application (Level K <sub>3</sub> )
CO3	Draft letters to the bank relating to stop payment, dishonor of a cheque, requisition for an overdraft andagency services.	Analysis (Level K <sub>4</sub> )
CO4	Fill up application for opening account, Pay in slip andwithdrawal slip.	Analysis (Level K <sub>4</sub> )
CO5	Fill up of forms relating to fund transfer.	Analysis (Level K <sub>4</sub> )
	MUCOC9 / Core-IX / Cost Accounting	
CO1	Understanding the concepts of cost accounting and itsadvantages, preparation of cost sheet.	Knowledge (Level K <sub>1</sub> ) Application (Level K <sub>3</sub> )
CO2	Gaining knowledge about the various levels of stock to be maintained in the stores and record the quantity and value of materials in Bin card and stores ledger	Knowledge (Level K <sub>1</sub> ) Application (Level K <sub>3</sub> )
CO3	Acquiring knowledge on remuneration and incentivesgiven to labour under different methods of wage payment.	Comprehension (Level K <sub>2</sub> ) Application (Level K <sub>3</sub> )

CO4	Allocating and apportioning the overheads toproduction departments and calculating the overhead absorption rate.	Analysis (Level K <sub>4</sub> )
CO5	Predicting the total cost and unit cost of a product at each stage of production in process costing.	Evaluation (Level K <sub>5</sub> )
	MUCOC10 / Core-X / Business Management	
CO1	Understanding the various concepts, principles and practices of business management	Knowledge (Level K <sub>1)</sub> Comprehension(Level K <sub>2)</sub>
CO2	Acquiring the concept of planning, its importance and process.	Comprehension (Level K <sub>2</sub> )
CO3	Understanding the concept of organisation, itsImportance and types	Knowledge (Level K <sub>1)</sub> Comprehension(Level K <sub>2</sub> )
CO4	Discussing about the delegation and decentralization of authority in the organisation.	Evaluation (Level K <sub>5</sub> )
CO5	Analysing the staffing process ,communication and control functions.	Analysis (Level K <sub>4</sub> )
	MUCOC11 / Core-XI / Auditing	
CO1	Assessing the qualities of an auditor, his rights and duties, procedure to be followed for appointment andremoval of auditors.	Application (Level K <sub>3</sub> )
CO2	Acquiring knowledge on various records to be maintained for carrying out audit work.	Knowledge (Level K <sub>1</sub> ) Comprehension(Level K <sub>2</sub> )
CO3	Knowing the concepts of vouching and procedure to be followed in vouching of cash book.	Evaluation (Level K <sub>5</sub> )
CO4	Discussing the steps required in vouching of tradetransactions	Analysis(Level K <sub>4)</sub>
CO5	Predicting the verification and valuation of assets and liabilities	Analysis (Level K <sub>4</sub> )
	MUCOC12 / Core- XII / Business Environment	
CO1	Understanding the concept, nature and significance of business environment.	Knowledge (Level K <sub>1</sub> ) Comprehension(Level K <sub>2</sub> )
CO2	Analysing the various environmental factors affecting the business.	Analysis (Level K <sub>4</sub> )

CO3	Discussing the provisions of Consumer ProtectionAct 1986 and its impact on business	Application (Level K <sub>3</sub> ) Analysis (Level K <sub>4</sub> )
CO4	Understanding the concept and importance of social responsibility of business and social audit	Knowledge (Level K <sub>1</sub> ) Comprehension(Level K <sub>2</sub> )
CO5	Knowing the concept of corporate Governance and business ethics.	Evaluation(Level K <sub>5</sub> )
	MUCOA4 / Allied - IV / Business Mathematics	
CO1	Recognizing the application of SET theory in real life situation.	Evaluation(Level K <sub>5</sub> )
CO2	Distinguishing with the Simple and compound interest and Demonstrating its Calculations.	Analysis(Level K <sub>4</sub> )
CO3	Explaining the uses of Ratios in Real life situation.	Application (Level K <sub>3</sub> )
CO4	Performing the Matrix operations and Expressing a system of Simultaneous Linear Equations in MatrixForm.	Evaluation (Level K <sub>5</sub> )
CO5	Understanding the basic principles of probability and Applying these principles in problem	Comprehension and
COS	solving situation.	Application(Level K <sub>2</sub> & K <sub>3</sub> )
	MUCOEC4 / SBC / E-Commerce	
CO1	Understanding the concept and objectives of E-Commerce.	Comprehension (Level K <sub>2</sub> )
CO2	Acquiring the knowledge about classification of E-Commerce.	Knowledge (Level K <sub>1</sub> )
CO2		Comprehension (Level K <sub>2</sub> )
CO3	Discussing the concept of E-commerce technologiesapplicable for business.	Evaluation (Level K <sub>5</sub> )
CO4	Elucidating the process of EDI.	Analysis (Level K <sub>4</sub> )
CO5	Assessing the E-Security protection as per the Information Technology Act-2000.	Evaluation (Level K <sub>5</sub> )
	MUECOA4 / Allied / Principles of Accountancy-II	
CO1	Recollecting the accounting methods and principles.	Knowledge (Level K <sub>1</sub> )
CO1		Comprehension (Level K <sub>2</sub> )
CO2	Preparing the final accounts of sole trader	Comprehension (Level K <sub>2</sub> )

		Application(Level K <sub>3</sub> )
CO3	Understanding the relationship between profit and loss account and balance sheet.	Comprehension (Level K <sub>2)</sub>
CO4	Preparing the bank reconciliation statement toreconcile the bank balances as per cash book and pass book.	Analysis (Level K <sub>4)</sub>
CO5	Calculating the Average due date and Interest	Evaluation (Level K <sub>5</sub> )
	MUCOC13 / Core - XIII / Income Tax Law and Practice	
CO1	Understanding the basic concepts, residential statusof an assesses and applying the various provisions of Income Tax act 1961.	Knowledge (Level K <sub>1</sub> ) Application (Level K <sub>3</sub> )
CO2	Infer the provisions of income from salary and its computation.	Analysis (Level K <sub>4</sub> )
CO3	Assess the exemptions and computations of Income from House Property, Profits and Gains fromBusiness or Profession.	Evaluation (Level K <sub>5</sub> )
CO4	Acquiring the skill of computing capital Gains and Income from other sources.	Evaluation (Level K <sub>5</sub> )
CO5	Computing the aggregate Income after set-off and carry forwards of losses and deductions allowed underthe Income Tax Act and compute the taxable income and tax liability of individuals.	Evaluation (Level K <sub>5</sub> )
	MUCOC14 / Core – XIV / Corporate Accounting	
CO1	Acquiring knowledge about the features, kinds of companies, types of share capital and formation of company.	Knowledge (Level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> )
CO2	Applying the accounting procedure relating to issue and redemption of shares.	Application (Level K <sub>3</sub> )
CO3	Applying the provisions of companies Act for issue and redemption of debentures.	Application (Level K <sub>3</sub> )
CO4	Evaluating the steps involved in preparation of profit prior to incorporation.	Evaluation (Level K <sub>5</sub> )
CO5	Preparing and presenting company final accounts according to the requirements of schedule IV.	Analysis (Level K <sub>4</sub> )
MUCOC15 / Core – XV / Principles of Marketing		
CO1	Familiaring with modern marketing concepts, its function and marketing mix.	Knowledge(Level K <sub>1</sub> )

		Comprehension (Level K <sub>2</sub> )
CO2	Analysing the different stages of product life cycle and importance of branding and packaging.	Application (Level K <sub>3</sub> )
CO3	Analysing the factors influencing the pricing, channels of distribution.	Comprehension (Level K <sub>2</sub> ) Application (Level K <sub>3</sub> )
CO4	Analysing the sales promotion and Advertising concepts.	Comprehension (Level K <sub>2</sub> ), Application (Level K <sub>3</sub> )
CO5	Analysing the recent trends in marketing.	Analysis (Level K <sub>4</sub> )
	MUCOE1 / Elective –I / Option-I / Indian Financial Markets	
CO1	Understand the financial concept, system and structure of financial market.	Knowledge (Level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> )
CO2	Observe the money market operations and distinguishthe features of various money market instruments.	Application (Level K <sub>3</sub> ) Analysis (Level K <sub>4</sub> )
CO3	Recognize the role played by new issue market and different methods of floating new issue.	Application (Level K <sub>3</sub> ) Analysis (Level K <sub>4</sub> )
CO4	Examine the function, procedures of stock exchange.	Application (Level K <sub>3</sub> )
CO5	Understand the guidelines and provision of SEBI.	Comprehension (Level K <sub>2</sub> )
	MUCOE1/ Elective-I /Option-II / Principles of Financial Managen	nent
CO1	Define and identify the concepts of Financial Management	Knowledge (Level K <sub>1</sub> )
CO2	Understand the concept of Capital Structure and its theories and also an impact of leverage on financial decision.	Comprehension (Level K <sub>2</sub> )
CO3	Acquire the knowledge about Cost of Capital and Capital Budgeting Techniques of Appraisal of Investment Proposal	Comprehension (Level K <sub>2</sub> )
CO4	Examine the working capital requirements and analyse the factors.	Application (Level K <sub>3</sub> ) Analysis (Level K <sub>4</sub> )

CO5	Anglicising the concept of dividend policy, types ofdividend and its theories.	Analysis (Level K <sub>4</sub> )
MUCOEL1 / Elective-II / Option-I/ Computer Application - Practical		
CO1	Format the text & pictures.	Analysis (Level K <sub>4</sub> )
CO2	Create table slide show as per the requirement.	Synthesis (Level K <sub>6</sub> )
CO3	Understand and apply mail merge concepts.	Comprehension (Level K <sub>2</sub> )
COS		Application (Level K <sub>3</sub> )
CO4	Create employee payroll and electricity bill using formulas.	Synthesis (Level K <sub>6</sub> )
CO5	Create the database and forms in Ms Access.	Synthesis (Level K <sub>6</sub> )
	MUCOEL1 / Elective-II / Option-II /SPSS Package	
CO1	Understand and data entry in SPSS	Knowledge (Level K1)
COI		Application (Level K <sub>3</sub> )
CO2	Prepare the master table	Comprehension (Level K <sub>2</sub> )
CO2		Application (Level K <sub>3</sub> )
CO3	Apply ANOVA and T Test	Comprehension (Level K <sub>2</sub> )
		Application(Level K <sub>3</sub> )
CO4	Carryout Correlation and regression Analysis	Comprehension (Level K <sub>2</sub> )
CO4		Application(Level K <sub>3</sub> )
CO5	Apply chi – square test and u test	Comprehension (Level K <sub>2</sub> )
		Application(Level K <sub>3</sub> )
	MUCOCP5 / SBC / Commercial Practices	
CO1	Drafting letters and applications to the local bodies under various circumstances.	Application (Level K <sub>3</sub> )
CO2	Fixing brand name, prepare sales report, minutes, agenda and advertisement slogan.	Analysis (Level K <sub>4</sub> )
CO3	Applying knowledge for filing of GST Registration form and PAN Card.	Application(Level K <sub>3</sub> )
CO4	Filling up of forms relating to banking transactions and prepare saral form.	Analysis (Level K <sub>4</sub> )
CO5	Evaluating the tax Liability of individual and applying the knowledge of E-Filing of Tax return.	Evaluation (Level K <sub>5</sub> )

	MUCOC16 / Core-XVI / Management Accounting	
CO1	Understanding the concept, objectives of management accounting and differentiate it from cost and financial accounting	Knowledge (Level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> )
CO2	Discussing the preparation of fund flow statementand Cash flow statement.	Comprehension (Level K <sub>2</sub> ) Analysis (Level K <sub>4</sub> )
CO3	Applying the techniques of preparation of standard costing and variance analysis and analyzing itsusefulness to business.	Application (Level K <sub>3</sub> ) Analysis (Level K <sub>4</sub> )
CO4	Evaluating the techniques of Marginal costing andapplying it in decision making process.	Application (Level K <sub>3</sub> ) Evaluation (Level K <sub>5</sub> )
CO5	Acquiring knowledge about the concept and objectsof Budgeting and preparation of various budgets.	Comprehension (Level K <sub>2</sub> ) Evaluation(Level K <sub>5</sub> )
MUCOC17 / Core – XVII / Goods and Services Tax		
CO1	Understanding the basic principles underlying indirect taxation and distinguishing between directand indirect taxes.	Knowledge (Level K <sub>1</sub> ) Application (Level K <sub>3</sub> )
CO2	Identifying and analysing the procedural aspectsrelating to GST	Application (Level K <sub>3</sub> )
CO3	Acquiring the knowledge of registration under GST	Comprehension (Level K <sub>2</sub> )
CO4	Examining the rules and features with regard to valuation of supply of goods and services and inputtax credit.	Analysis (Level K <sub>4</sub> )
CO5	Understanding the concept of levy and collection of GST under GST Act.	Comprehension (Level K <sub>2</sub> )
	MUCOL2 / Core – XVIII / Business Accounting with Tally-Practic	cal
CO1	Preparing Ledger, Day Book, trail balance and finalaccounts.	Evaluation level (Level K <sub>5</sub> )
CO2	Creating stock summary and design cost centre andcost categories.	Synthesis (Level K <sub>6</sub> )

CO3	Computing purchase order and sales order status.	Evaluation level (Level K <sub>5</sub> )
CO4	Creating employee pay roll and bill – wise statement.	Synthesis (Level K <sub>6</sub> )
CO5	Calculating of GST and Ratios.	Evaluation level (Level K <sub>5</sub> )
	MUCOE3/ Elective-III/Option-I / Business Law	
CO1	Acquiring knowledge about Indian Contract Act 1872and identifying the essentials of a valid	Knowledge (Level K <sub>1</sub> )
COI	contract.	Application (Level K <sub>3</sub> )
CO2	Analyzing the performance, termination and discharge of contract.	Analysis (Level K <sub>4</sub> )
CO3	Identifying the way of creation of agency contractand discussing the procedure for termination	Application (Level K <sub>3</sub> )
COS	of agency contract.	Analysis (Level K <sub>4</sub> )
CO4	Gaining knowledge about the provision ConsumerProtection Act 1986 and discussing the rights	Knowledge (Level K <sub>1</sub> )
CO4	and duties of consumers.	Analysis (Level K <sub>4</sub> )
CO5	Discussing the provisions of Right to Information Act 2005 and Gaining knowledge about	Knowledge (Level K <sub>1</sub> )
COS	Central Information Commission.	Analysis (Level K <sub>4</sub> )
	MUCOE3 / Elective-III/Option-II /Export Trade Procedure	
	Understanding the various concepts, procedure andformalities towards foreign trade policy.	Knowledge (Level K <sub>1</sub> )
CO1		Comprehension (Level K <sub>2</sub> )
CO2	Acquiring the knowledge of Export Zones.	Comprehension (Level K <sub>2</sub> )
~~~	Analysing the export trade procedure.	Knowledge (Level K <sub>1</sub> )
CO <sub>3</sub>		Application (Level K <sub>3</sub> )
CO4	Gaining knowledge regarding export packaging.	Comprehension (Level K <sub>2</sub> )
CO5	Preparing of Export Document and analysing therecent trends of India's Foreign Trade.	Application (Level K <sub>3</sub> )
		Analysis (Level K <sub>4</sub> )
	MUCON2 / NME / Consumerism	
CO1	Understanding the Meaning, Definition and types of Consumer.	Knowledge (Level K <sub>1</sub> )
		Comprehension (Level K <sub>2</sub> )
CO <sub>2</sub>	Understanding the concept of Consumerism and itsneeds	Knowledge (Level K <sub>1</sub> )

CO <sub>3</sub>	Analysing the various rights duties and responsibilities of consumers.	Application (Level K <sub>3</sub> )	
CO <sub>4</sub>		Analysis (Level K <sub>4</sub> )	
COS		Analysis (Level K <sub>4</sub> )	
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	B.Com(CA)		
<b>PSOs</b>	PROGRAMMESPECIFICOUTCOMES		
PSO1	To gain knowledge and replicate the concepts, principles and theories in the field of co	mmerce, Accounting, Finance,	
	Law and Taxation.		
	To apply the knowledge and skills gained in computer application software to meet	the technological and creative	
	requirements of the industry		
	To analyse and apply contemporary trends in Business which will promote their	career opportunities and become an	
	entrepreneur C. L. K		
	To become successful Income Tax consultants and Financial consultant and p	erform well in various competitive	
	examinations.	1 1	
	O5 To integrate knowledge and skills learnt in the field of commerce, accounting and computer applications to solve		
	the real world scenarios across industries  PROGRAMMESOUTCOMES		
POs	Description of POs		
	Attain academic proficiency relating to the various concepts in Commerce, Accounting and Com	nputer Applications	
PO2	Apply the business, management, banking, finance, insurance, taxation, mathematical, statistic	cal and accounting concepts in real time	
	organizationalenvironment		
PO3	PO3 Apply the accounting, financial, statistical and mathematical tools in social research		
PO4	4 Equip the students with the required soft skill ,Computing skill and Knowledgeto face the Various career		
	oriented exams in taxation, accounting, finance, marketing, business management etc.,		
PO5	Write programs using C & C++ languages and create tables using SQL Commands.		
PO6	Design website using HTML and learn Image editing process		

	BCOM(CA) / COURSEOUTCOMES		
СО	Description of COs	Bloom's Taxonomy /Cognitive Domain	
	MUCAC1 / Core-I/ Financial Accounting – I		
CO1	Understanding the accounting concepts, conventions, methods and rules thereby preparation of journal and ledger.	Knowledge (Level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> )	
CO2	Summarizing the ledger balances and check the arithmetical accuracy of books of accounts.	Application (Level K <sub>3</sub> )	
CO3	Preparing bank reconciliation statement and to identify the errors and enabling the students to rectify the errors in thetransaction.	Comprehension (Level K <sub>2</sub> )	
CO4	Preparing the financial statements of sole trading concernin accordance with the generally accepted accounting principles.	Analysis (Level K <sub>4</sub> )	
CO5	Explaining the objectives and causes of depreciation and to compare the methods of providing depreciation.	Evaluation (Level K <sub>5</sub> )	
	MUCAC2 / Core-I/ Business Organization		
CO1	Acquiring knowledge about nature, objectives and qualities of good business.	Comprehension (Level K <sub>2</sub> ) Analysis (Level K <sub>4</sub> )	
CO2	Understanding the different forms of businessorganization	Knowledge (Level K <sub>1</sub> ) Comprehension (Level K <sub>2)</sub>	
CO3	Distinguishing different forms of organization and analyzing its features merits and demerits.	Analysis (Level K <sub>4)</sub>	
CO4	Assessing the strength and weakness of large and smallscale business.	Application (Level K <sub>3)</sub>	
CO5	Understanding the concepts of public utilities, MNCs, public enterprise and analyzing the Problems of public enterprises and public utilities.	Comprehension (Level K <sub>2)</sub> Analysis (Level K <sub>4)</sub>	
MUCAA1/Allied-1/ Introduction to InformationTechnology			
CO1	Gaining knowledge on uses, generation and classification of computers.	Knowledge (Level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> )	
CO2	Understanding and identifying the various parts of computers.	Comprehension (Level K <sub>2</sub> ) Application (Level K <sub>4</sub> )	
CO3	Gaining the knowledge on hardware and softwareinteraction and its application in various areas	Knowledge (Level K <sub>1</sub> )	

	of business.	Analysis (Level K <sub>3</sub> )	
CO4	Understanding the concept of operating system and itsfunction.	Knowledge (Level K <sub>1</sub> )	
CO4		Comprehension (Level K <sub>2</sub> )	
CO5	Gaining the knowledge on various programming languages and computer networks.	Knowledge (Level K <sub>1</sub> )	
CO3		Comprehension (Level K <sub>2</sub> )	
	MUCAEC1 /SBC/ English for Career Development -I		
CO1	Understanding the theoretical approaches to thereading and apply the concepts of reading.	Knowledge (Level K <sub>1</sub> )	
	onderstanding the theoretical approaches to thereading and appry the concepts of reading.	Application(Level K <sub>3)</sub>	
CO2	Reading the documents and newspapers with properpronunciation and flow.	Application (Level K <sub>3)</sub>	
CO3	Explaining the listening skills through various demonstrations.	Comprehension (Level K <sub>2</sub> )	
		Analysis (Level K <sub>4</sub> )	
CO4	Converse with a given situation and participate in paneldiscussion	• ` ` '	
CO5	Translating words, sentences paragraphs and newspaperarticles	Analysis (Level K <sub>4</sub> )	
	MUCAC3 /Core –III / Financial Accounting –II		
	Understanding the concept of bills of exchange, analyzing the accounting process and		
CO1	preparation of accounts.	Knowledge (Level K <sub>1</sub> )	
		Analysis (Level K <sub>4</sub> )	
CO2	Summarizing the consignment transaction in the books of consignor and consignee.	Analysis (Level K <sub>4</sub> )	
CO3	Gaining familiarity with various accounting entries in royalty accounts.	Application (Level K <sub>3</sub> )	
CO4	Ascertaining profit/loss under single entry system	Application (Level K3)	
CO4	- Lacottuming profits to so under single one of system	Analysis (Level K <sub>4</sub> )	
CO5	Differentiating the accounting procedure of trading and non-trading concerns and integrate the	Evaluation (Level K <sub>5</sub> )	
	accounting procedures for non- trading concerns.  MUCOC4 /Core –IV / Business Communication		
CO1	Acquiring knowledge about objectives, elements, formatand qualities of good business letter.	Knowledge (Level K <sub>1</sub> )	
		Comprehension (Level K <sub>2</sub> )	
CO2	Drafting letters related to trade enquiry, offers and quotations and confirmation of orders.	Analysis (Laval V.)	
		Analysis (Level K <sub>4</sub> )	

CO3	Drafting letters related to status enquiry complaints and adjustments.	Analysis (Level K <sub>4</sub> )	
CO4	Preparing application and resume for various jobs.	Application (Level K <sub>3</sub> )	
CO5	Drafting collection letters, circular letters ,banking andinsurance correspondence.	Analysis (Level K <sub>4</sub> )	
	MUCOEC2 / Allied –II / Computer Application - Practical		
CO1	Creating the document and table in MS wordand Applying the formatting tools in MS word.	Analysis (Level K <sub>3</sub> ) Evaluation (Level K <sub>5</sub> )	
CO2	Designing the flow chart and create Word Art and Mail ID.	Analysis (Level K <sub>3</sub> ) Evaluation (Level K <sub>5</sub> )	
CO3	Creating the power point presentation using text, pictures and charts	Analysis (Level K <sub>3</sub> ) Evaluation (Level K <sub>5</sub> )	
CO4	Apply various tools and formulas in Excel and creating the Excel sheet for employee payroll, students mark listetc.,	Analysis (Level K <sub>3</sub> ) Evaluation (Level K <sub>5</sub> )	
CO5	Creating the database and retrieve data using quires by using MS Access Applications.	Evaluation (Level K <sub>5</sub> )	
	MUCAEC2 / SBC/ English for Career Development –II		
CO1	Gaining knowledge of writing skills and Describing a person, situation, picture, family, teacher, favourite actorsand players.	Knowledge (Level K <sub>1</sub> ) Analysis (Level K <sub>4</sub> )	
CO2	Effectively converse in a given situation and participate ingroup discussion and develop the communication skill.	Comprehension (Level K <sub>2</sub> ) Analysis (Level K <sub>4</sub> )	
CO3	Gaining the knowledge of conversation skill and Developing conversation skill by giving situations.	Knowledge (Level K <sub>1</sub> ) Analysis (Level K <sub>4</sub> )	
CO4	Developing the speaking skills by self introduction, Roleplay and Article review.	Analysis (Level K <sub>4</sub> )	
CO5	Developing the public speaking skills, understanding the content of public speech to effective delivery of speech.	Comprehension (Level K <sub>2</sub> ) Analysis(Level K <sub>4</sub> )	
	MUCAC5 / Core -V/ Partnership Accounting		
CO1	Understanding the features and legal requirements of partnership firms and acquire knowledge on the distribution of profits among partners.	Knowledge (Level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> )	
CO2	Applying the rules relating to Admission, revaluation of assets and liabilities and adjustment of capital.	Application (Level K <sub>3</sub> )	

	Applying the rules relating to Retirement and death of a partner.	
CO3	Apprying the fules relating to Rethement and death of a partner.	Application (Level K <sub>3</sub> )
CO4	Discussing the case Garner vs Murray and solve problems relating to insolvency of partners and distribute the final settlement of amount due to the partners on dissolution of firms.	Analysis (Level K <sub>4</sub> )
CO5	Understanding the concept of Amalgamation of partnership firms.	Application (Level K <sub>2</sub> )
	MUCAC6 / Core –VI/ Banking Theory Law and Practice	
CO1	Understanding the origin, growth of the Indian banking system and to gain knowledge about the theoretical structure of banking.	Knowledge (Level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> )
CO2	Understanding the relationship between banker and customer and gain knowledge regarding the rights and obligations of abanker.	Knowledge (Level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> )
CO3	Analysing the features of a cheque and learn about materialalteration, crossing, endorsement and marking of a cheque.	Knowledge (Level K <sub>1</sub> ) Application (Level K <sub>3</sub> )
CO4	Analysing the various precautions for honouring a cheque, discussing the statutory protection to a paying banker and duties of a collecting banker.	Application (Level K <sub>3</sub> ) Analysis (Level K <sub>4</sub> )
CO5	Building knowledge about the recent developments in Banking Sector.	Application (Level K <sub>3</sub> )
	MUCAC7 /Core -VII / Business Application Programming - Theory	Y
CO1	Gaining the knowledge on structure, constants and variables of C and C++ Language.	Knowledge (Level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> )
CO2	Applying the concept of looping and arrays of C language.	Comprehension (Level K <sub>2</sub> ) Analysis (Level K <sub>3</sub> )
соз	Understanding the basic concepts, benefits and applications of object oriented programming.	Knowledge (Level K <sub>1</sub> )  Comprehension (Level K <sub>2</sub> )
CO4	Gaining the knowledge on data types, operators classes and object in C++ program.	Knowledge (Level K <sub>1</sub> )  Comprehension (Level K <sub>2</sub> )
CO5	Understanding about the concept of Constructors and destructors , Inheritance and file operations in C++ Language.	Application (Level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> )
MUCAL2 /Core -VIII / Business Application Programming - Lab		
<b>CO1</b>	Drafting a C and C++ program for addition of twomatrices and string handling function.	Analysis (Level K <sub>3</sub> )

		Evaluation (Level K <sub>5</sub> )
CO2	Creating a C and C++ program for structuring studentmark list and calculation of simple	Analysis (Level K <sub>3</sub> )
CO2	interest and compound interest.	Evaluation (Level K <sub>5</sub> )
CO3	Creating a C and C++ program for function overloadingand multiple inheritance.	Analysis (Level K <sub>3</sub> )
CO3		Evaluation (Level K <sub>5</sub> )
CO4	Writing a C and C++ program for calculation of working capital and Break Even Point.	Analysis (Level K <sub>3</sub> )
		Evaluation (Level K <sub>5</sub> )
CO5	Drafting a C and C++ program for calculating cost of capital and depreciation.	Analysis (Level K <sub>3</sub> )
		Evaluation (Level K <sub>5</sub> )
	MUCAA3 / Allied –III / Business Statistics	
CO1	Understanding the concepts, importance, functions and roleof statistics in various disciplines.	Knowledge (Level K <sub>1)</sub>
		Comprehension(Level K <sub>2)</sub>
CO2	Computing the measures of central value Mean, Median andMode.	Application (Level K <sub>3)</sub>
CO2		,
CO2	Computing the measures of Dispersion, Range, QuartileDeviation, mean deviation and standard	Comprehension(Level K <sub>2)</sub>
CO <sub>3</sub>	deviation.	Application (Level K <sub>3)</sub>
	Understanding the significance and computation of correlation and regression analysis.	,
CO4	onderstanding the significance and computation of correlation and regression analysis.	Comprehension(Level K <sub>2)</sub>
		Application (Level K <sub>3)</sub>
CO5	Constructing index numbers including consumer price index.	
		Analysis(Level K <sub>4)</sub>
	MUCAEW3 / SBC/ Women Entrepreneurship	
CO1	Understanding the concept, importance and types of entrepreneurs.	Knowledge (Level K <sub>1</sub> )
COI	JF 10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Comprehension (Level K <sub>2</sub> )
CO3	Understanding the meaning and definitions of womenentrepreneurs and differentiate it from male	Comprehension (Level K <sub>2</sub> )
CO2	entrepreneurs	Analysis (Level K <sub>4</sub> )
CO2	Analysing the problems of women entrepreneurs and Institutions supporting women	Application (Level K <sub>3</sub> )
CO3	entrepreneurs.	Application (Level 13)
CO4	Offer ideas to business journey in a structured way.	Application (Level K <sub>3</sub> )
L		

CO5	Imparting awareness regarding the systematic process ofdeveloping the product launching.	Evaluation (Level K <sub>5</sub> )
MUCAC8 / Core -IX / Cost Accounting		
CO1	Understanding the concepts of cost accounting and itsadvantages, preparation of cost sheet.	Knowledge (Level K <sub>1</sub> ) Application(Level K <sub>3</sub> )
CO2	Gaining knowledge about the various levels of stock to bemaintained in the stores and record the quantity and value of materials in Bin card and stores ledger	Knowledge (Level K <sub>1</sub> ) Application(Level K <sub>3</sub> )
CO3	Acquiring knowledge on remuneration and incentives given to labour under different methods of wage payment.	Comprehension (Level K <sub>2</sub> ) Application (Level K <sub>3</sub> )
CO4	Allocating and apportioning the overheads to production departments and calculating the overhead absorption rate.	Analysis (Level K <sub>4</sub> )
CO5	Predicting the total cost and unit cost of a product at each stage of production in process costing.	Evaluation (Level K <sub>5</sub> )
	MUCAC9 / Core –X / Business Management	
CO1	Understanding the various concepts, principles and practices of business management	Knowledge(Level K <sub>1</sub> ), Comprehension (Level K <sub>2</sub> )
CO2	Acquiring the concept of planning, its importance and process.	Comprehension (Level K <sub>2</sub> )
CO3	Understanding the concept of organisation, its Importance and types	Knowledge (Level K <sub>1</sub> ), Comprehension (Level K <sub>2</sub> )
CO4	Discussing about the delegation and decentralisation of authority in the organisation.	Evaluation (Level K <sub>5</sub> )
CO5	Analysing the staffing process, communication and control functions.	Analysis (Level K <sub>4</sub> )
	MUCAL3 / Core-XI / Visual Basic-Lab	
CO1	Designing the Application form and Authenticate the form.	Application (Level K <sub>3</sub> ) Evaluation (Level K <sub>5</sub> )
CO2	Applying the different colours and create colour mixture &picture animation using various controls in VB	Application (Level K <sub>3</sub> ) Evaluation (Level K <sub>5</sub> )
CO3	Preparing the question paper with multiple choice and FlexGrid Control.	Application (Level K <sub>3</sub> ) Evaluation (Level K <sub>5</sub> )
CO4	Preparing the students mark list and employee details using DAO and ADO Control tools	Application (Level K <sub>3</sub> ) Evaluation (Level K <sub>5</sub> )

CO5	Creating a Program for calculating simple interest, Compound Interest, Working Capital and design a calculator.	Application (Level K <sub>3</sub> ) Analysis (Level K <sub>4</sub> ) Evaluation (Level K <sub>5</sub> )
	MUCAL4 / Core-XII/ Image Editing Process-Lab	
CO1	Designing the Greeting Card, Visiting Card using Photoshop.	Application (Level K <sub>3</sub> ) Evaluation (Level K <sub>5</sub> )
CO2	Designing an Invitation and convert a black and white pictureby applying colors.	Application (Level K <sub>3</sub> ) Evaluation (Level K <sub>5</sub> )
CO3	Creating the notice and cloning image by using Photoshop.	Application (Level K <sub>3</sub> ) Evaluation (Level K <sub>5</sub> )
CO4	Do the Morphing and photo editing by applying the requiredcolors & Effects	Application (Level K <sub>3</sub> ) Evaluation (Level K <sub>5</sub> )
CO5	Designing the Banner & ID Card by using Photoshop.	Application (Level K <sub>3</sub> ) Evaluation (Level K <sub>5</sub> )
	MUCAA3 / Allied-IV / Business Mathematics	
CO1	Recognizing the application of SET theory in real life situation.	Evaluation (Level K <sub>5</sub> )
CO2	Distinguishing with the Simple and compound interest and Demonstrating its Calculations.	Analysis (Level K <sub>4</sub> )
CO3	Explaining the uses of Ratios in Real life situation.	Application (Level K <sub>3</sub> )
CO4	Performing the Matrix operations and Expressing a system of Simultaneous Linear Equations in Matrix Form.	Evaluation (Level K <sub>5</sub> )
CO5	Understanding the basic principles of probability and Applying these principles in problem solving situation.	Comprehension (Level K <sub>2</sub> ) Application (Level K <sub>3</sub> )
	MUCAEC4 / SBC / E-Commerce	
CO1	Understanding the concept and objectives of E-Commerce.	Comprehension (Level K <sub>2</sub> )
CO2	Acquiring the knowledge about classification of E-Commerce.	Knowledge (Level K <sub>1</sub> )
CO3	Discussing the concept of E-commerce technologiesapplicable for business.	Evaluation (Level K <sub>5</sub> )
CO4	Elucidating the process of EDI.	Analysis (Level K <sub>4</sub> )
CO5	Assessing the E-Security protection as per the Information Technology Act-2000.	Evaluation (Level K <sub>5</sub> )

	MUCAC10 / Core-XIII / Income Tax Law and Practice		
CO1	Understanding and applying the various provisions of Income Tax act 1961.	Knowledge (Level K <sub>1</sub> ) Application(Level K <sub>3</sub> )	
CO2	Differentiating the residential status of individual HUFand joint stock companies.	Application (Level K <sub>3</sub> ) Analysis (Level K <sub>4</sub> )	
CO3	Acquiring the skill of computing income under variousheads.	Comprehension (Level K <sub>2</sub> )	
CO4	Acquiring the skill of computing capital Gains and Income from other sources.	Comprehension (Level K <sub>2</sub> )	
CO5	Enabling the students to have a fair idea on set-off and carry forwards of losses.	Knowledge (Level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> )	
	MUCAC11 / Core-XIV /Corporate Accounting	, ,	
CO1	Acquiring knowledge about the features, kinds of companies, types of share capital and formation of company.	Knowledge (Level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> )	
CO2	Applying the accounting procedure relating to issueand redemption of shares.	Application (Level K <sub>3</sub> )	
CO3	Applying the accounting procedure relating to issue andredemption of debentures.	Application (Level K <sub>3</sub> )	
CO4	Acquiring the skill of computing profit prior to incorporation.	Comprehension (Level K <sub>2</sub> )	
CO5	Preparing and presenting company final accounts according to the requirements of schedule IV.	Analysis (Level K <sub>4</sub> )	
	MUCAC12 / Core-XV / Principles of Marketing		
CO1	Familiaring with modern marketing concepts, its functionand marketing mix.	Knowledge(Level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> )	
CO2	Analysing the different stages of product life cycle and importance of branding and packaging.	Application (Level K <sub>3</sub> )	
CO3	Analysing the factors influencing the pricing, channels of distribution.	Comprehension (Level K <sub>2</sub> ) Application (Level K <sub>3</sub> )	
CO4	Analysing the sales promotion and Advertising concepts.	Comprehension (Level K <sub>2</sub> ), Application (Level K <sub>3</sub> )	
CO5	Acquiring knowledge on online marketing, rural marketingand green marketing concepts.	Knowledge (Level K <sub>1</sub> ), Comprehension (Level K <sub>2</sub> )	

•	m Theory  Knowledge (Level K <sub>1</sub> )	
·	Comprehension (Level K <sub>2</sub> )	
·	Knowledge (level K <sub>1</sub> )	
Onderstanding the Basic Concepts & E-K reatures and dentity the Kerationiship Diagram	Comprehension (Level K <sub>2</sub> )	
Applying the Relational Data Decign and Classification of Normalization	Comprehension (Level K <sub>2</sub> )	
Applying the Relational Data Design and Classification of Normanization.	Application (Level K <sub>3</sub> )	
Understanding the concept of Data types operators and Different types of SOL	Comprehension (Level K <sub>2</sub> )	
	Analysis (Level K <sub>4</sub> )	
	Comprehension (Level K <sub>2</sub> )	
	Application (Level K <sub>3</sub> )	
MUCAE1/ Elective-I/Option-II/ Object Oriented Programming with C+	+ - Theory	
Gaining the knowledge of 'C++' and understandingthe basic concepts & structures.	Knowledge (Level K <sub>1</sub> )	
	Comprehension (Level K <sub>2</sub> )	
Describing about the operators, expressions, control structures & functions and identify the token's.	Knowledge (Level K <sub>1</sub> )	
Understanding the concepts of classes, objects, arrays & functions	Knowledge (Level K <sub>1</sub> )	
	Comprehension (Level K <sub>2</sub> )	
Describing about the Constructors and destructors, operator overloading & inheritance and apply	Knowledge (Level K <sub>1</sub> )	
the concepts in program	Comprehension (Level K <sub>2</sub> )	
Identifying the pointers, virtual Functions and Polymorphism and aware of file stream operations	Knowledge (Level K <sub>1</sub> )	
	Application (Level K <sub>3</sub> )	
MUCAEL5/ Elective-II/Option-I/ Relational Database Management Sy	stem-Lab	
Creating the table for students & employee and apply the SQL Commands	Application (Level K <sub>3</sub> )	
	Evaluation (Level K <sub>5</sub> )	
Creating the table for book and apply the SQLCommands.	Application (Level K <sub>3</sub> )	
	Evaluation (Level K <sub>5</sub> )	
Creating the table and Applying the SQL commands to set operators, Numeric function,	Application (Level K <sub>3</sub> )	
String function and Date function	Analysis (Level K <sub>4</sub> )	
	Gaining the knowledge of 'C++' and understandingthe basic concepts & structures.  Describing about the operators, expressions, control structures & functions and identify the token's.  Understanding the concepts of classes, objects, arrays & functions  Describing about the Constructors and destructors, operator overloading & inheritance and apply the concepts in program  Identifying the pointers, virtual Functions andPolymorphism and aware of file stream operations  MUCAEL5/ Elective-II/Option-I/ Relational Database Management Sy  Creating the table for students & employee and apply the SQL Commands  Creating the table for book and apply the SQL Commands.	

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	Creating the PL/SQL program for Exception Handling &Functions	Application (Level K <sub>3</sub> )
CO4		Analysis ( Level K <sub>4</sub> )
		Evaluation (Level K <sub>5</sub> )
	Creating the PL/SQL program for Simple Interest and Compound Interest.	Application (Level K <sub>3</sub> )
CO5		Analysis ( Level K <sub>4</sub> )
		Evaluation (Level K <sub>5</sub> )
	MUCAEL5 / Elective-II/Option-II/ Object Oriented Programming with C++	Lab
	Creating a 'C++' Program for prime series, student details using array & Enumerated data types	Application (Level K <sub>3</sub> )
CO1		Evaluation (Level K <sub>5</sub> )
	Creating a 'C++' Program for factorial value, Fibonacciseries & Area of the triangle	Application (Level K <sub>3</sub> )
CO2		Evaluation (Level K <sub>5</sub> )
	Creating a 'C++' Program for conversion of centigrade into Fahrenheit & calculation of Simple	A 1' (' (T 117)
CO3		Application (Level K <sub>3</sub> )
	Interest and Compound Interest.	Evaluation (Level K <sub>5</sub> )
	Applying the concept of inline function & Command line arguments and draft a 'C++' Program	Application (Level K <sub>4</sub> )
CO4	for inline function &Command line arguments.	Analysis ( Level K <sub>3</sub> )
		Evaluation (Level K <sub>5</sub> )
	Understand and Applying the concept of type casting & function overloading and develop a 'C++'	Comprehension (Level K <sub>2</sub> )
CO5	Program for the same .	Application (Level K <sub>3</sub> )
		Evaluation (Level K <sub>5</sub> )
	MUCACP5 / SBC/ Commercial Practices	
CO1	Drafting letters and applications to the local bodies undervarious circumstances.	Application (Level K <sub>3</sub> )
CO2	Fixing brand name, prepare sales report, minutes, agenda and advertisement slogan.	
CO2		Analysis (Level K <sub>4</sub> )
CO3	Acquiring knowledge on GST Registration form.	Comprehension (Level K <sub>2</sub> )
CO4	Filling up of forms relating to banking transactions and prepare saral form.	Analysis (Level K <sub>4</sub> )
CO5	Computing of tax Liability.	Application(Level K <sub>3</sub> )
	MUCAC13 /Core-XVI / Management Accounting	
CO1	Understanding the concept, objectives of management accounting and differentiate it from cost	Knowledge (Level K <sub>1</sub> )
COI	and financial accounting.	Comprehension (Level K <sub>2</sub> )
CO2	Discussing the procedure for preparation of fund flowstatement and Cash flow statement.	Comprehension (Level K <sub>2</sub> )

		Analysis(Level K <sub>4</sub> )		
CO3	Applying the techniques of preparation of standard costing and variance analysis and analyzing its usefulness to business .	Application (Level K <sub>3</sub> ) Analysis (Level K <sub>4</sub> )		
CO4	Evaluating the techniques of Marginal costing andapplying it in decision making process.	Application (Level ,K <sub>3</sub> ) Evaluation (Level K <sub>5</sub> )		
CO5	Acquiring knowledge about the concept and objects of Budgeting and preparation of various budgets.	Comprehension (Level K <sub>2</sub> ) Evaluation (Level K <sub>5</sub> )		
	MUCAC14 / Core-XVII/ Goods and Services Tax			
CO1	Understanding the basic principles underlying indirect taxation and distinguishing between direct and indirect taxes.	Knowledge (Level K <sub>1</sub> ) Application (Level K <sub>3</sub> )		
CO2	Identifying and analysing the procedural aspects relating to GST.	Application(Level K <sub>3</sub> )		
CO3	Acquiring the knowledge of registration under GST	Comprehension (Level K <sub>2</sub> )		
CO4	Examining the rules and features with regard to valuation of supply of goods and services and input tax credit.	Analysis(Level K <sub>4</sub> )		
CO5	Understanding the concept of levy and collection of GST under GST Act.	Comprehension (Level K <sub>2</sub> )		
	MUCAL6 / Core-XVIII / Business Accounting With Tally-Lal			
CO1	Preparing Ledger, Day Book, trail balance and final accounts.	Evaluation (Level K <sub>5</sub> )		
CO2	Creating stock summary and design cost centre and costcategories.	Synthesis (Level K <sub>6</sub> )		
CO3	Computing purchase order and sales order status.	Evaluation (Level K <sub>5</sub> )		
CO4	Creating employee pay roll and bill – wise statement.	Synthesis (Level K <sub>6</sub> )		
CO5	Calculating of GST and Ratios.	Evaluation (Level K <sub>5</sub> )		
	MUCAEL7/ Elective-III/Option-I/Web Designing Lab			
CO1	Understanding and applying the various HTML tags and creating the program for application form and students MarkList	Comprehension (Level K <sub>2</sub> ) Application (Level K <sub>3</sub> ) Evaluation (Level K <sub>5</sub> )		
CO2	Designing and creating the program for link pages, frameand template for resume preparation.	Application (Level K <sub>3</sub> ) Evaluation (Level K <sub>5</sub> )		
CO3	Creating the web site for college, department	Application (Level K <sub>3</sub> ) Evaluation (Level K <sub>5</sub> )		

		A 1' ' ' (T 1 T7 )		
	Designing the web site for their native place and displayemployee details using XML.	Application (Level K <sub>3</sub> )		
CO4		Evaluation (Level K <sub>5</sub> )		
CO5	Creating the Web site for Bank, Jewellery shop , Hospital & Supermarket.	Application (Level K <sub>3</sub> )		
COS		Evaluation (Level K <sub>5</sub> )		
	MUCAEL7 / Elective-III/Option-II/SPSS Package-Lab			
CO1	Entering the data in SPSS software and view thedata in different format.	Knowledge (Level K <sub>1</sub> )		
COI		Analysis (Level K <sub>3</sub> )		
	Understanding the rules in SPSS software and analyzing the data by applying descriptive	Knowledge (Level K <sub>1</sub> )		
CO2	statistics	Application (Level K <sub>3</sub> )		
		Analysis (Level K <sub>4</sub> )		
	Analyzing and test the hypothesis by applying ANOVA and T-Test	Application (Level K <sub>3</sub> )		
CO3		, , , , , , , , , , , , , , , , , , , ,		
		Analysis (Level K <sub>4</sub> )		
CO4	Analyzing the statistical data by applying correlation and regression analysis	Application (Level K <sub>3</sub> )		
CO4		Analysis (Level K <sub>4</sub> )		
CO5	Analyzing the statistical data by applying Chi-Square test and other non – Paramertic tests	Application (Level K <sub>3</sub> )		
003		Analysis (Level K <sub>4</sub> )		
	MUCAN2 / NME-II/ Consumerism	•		
001	Understanding the Meaning, Definition and types of Consumer.	Knowledge (Level K <sub>1</sub> ),		
CO1		Comprehension (Level K <sub>2</sub> )		
CO2	Understanding the concept of Consumerism and its needs.	Knowledge (Level K <sub>2</sub> )		
CO3	Analysing the various rights duties and responsibilities of consumers.	A 11 (7 177)		
		Application (Level K <sub>3</sub> )		
CO4	Discussing the provisions of consumer protection Act1986.	Analysis (Level K <sub>4</sub> )		
COF	Discussing the history and growth of consumermovement in India.			
CO5		Analysis (Level K <sub>4</sub> )		
	M.Com(CA)			
PSOs	M.Com(CA)PROGRAMME SPECIFIC OUTCOM	ES		
PSO1	Expertise in Accounting, Taxation, Business Laws, Auditing, Financeand Management domains	S.		
PSO2 Develop software and testing skills which is needed for the industries.				
.= -	Develop software and testing skins which is needed for the industries.			

PSO3	Become experts in business data analysis and predict market demands.			
PSO4	Plan and undertake independent research in their chosen discipline and apply the knowledge gained in solutions for solving business problems.	research to provide logical		
PSO5	Become successful Income Tax consultants and financial consultant and perform well in Vario UGC-NET,SLET, CA, ICWA etc.,	ous professional examinations like		
	PROGRAMMES OUTCOMES			
POs	Description of POs			
201	Equipped with in-depth knowledge on concepts, principles and recent developments in the core fundamental control of the core f	nctional areas such as accounting,		
PO1				
	organisation.			
PO2	Acquire skills and apply the principles and practices of commerce, economics, accountancy and finance in real time business situation.			
PO3	Enriched with the knowledge as to the programming language and database management systematical enriched with the knowledge as to the programming language and database management systematical enriched with the knowledge as to the programming language and database management systematical enriched with the knowledge as to the programming language and database management systematical enriched with the knowledge as to the programming language and database management systematical enriched with the knowledge as the programming language and database management systematical enriched with the knowledge as the programming language and database management systematical enriched with the programming language and database management systematical enriched with the programming language and database management systematical enriched with the programming language and database management systematical enriched with the programming language and database management systematical enriched and the programming language and database management and the programming language and database management and the programming language and database management and database managem	em.		
PO4	Demonstrate analytical mindset to identify the research problem, apply the current techniques, skills and research tools for analyzing, interpreting and presentation of data.			
PO5	Provided with the strong foundation relating to various business concepts and application of computing and accounting packages in real timebusiness situations.			
	M.Com(CA) / COURSEOUTCOMES			
CO	Description of COs	Bloom's Taxonomy/ Cognitive Domain		
	MPCOC1 / Core- I / Business Environment			
CO1	Analyzing the various factors affecting business environment.	Analysis (Level K <sub>4</sub> )		
CO2	Understanding the concept of privatization and liberalization and discussing the provisions of new	Comprehension (Level K <sub>2</sub> )		
	industrial policy 1991.			
CO3	Analyzing the problems of small scale industries and reasons for industrial sickness.	Analysis (Level K <sub>4</sub> )		
CO4	Realizing the significance of social responsibility of business and acquire knowledge about consumer rights, responsibilities and Consumer Protection Act 1986.	Comprehension (Level K <sub>2</sub> )		
CO5	Analyzing the various factors affecting FDI and role of FDI in economic development.	Analysis (Level K <sub>4</sub> )		
	MPCOC2 / Core-II / Organizational Behaviour			
CO1	Understanding the importance, various approaches, advantages, shortcomings, challenges and	Comprehension (Level K <sub>2</sub> )		

	opportunities of organizational behavior.		
CO2	Comprehending various constituents of individual behavior such as intelligence, personality, learning, motivation etc.,	Comprehension (Level K <sub>2</sub> )	
CO3	Discussing the group behavior in terms of group dynamics,team dynamics and work place behavior and evaluating the conflict management strategies used in organizations.	Evaluation (LevelK <sub>5</sub> )	
CO4	Evaluating the appropriateness of various leadership styles and analyzing the various factors influencing organizational communication.	Evaluation (Level K <sub>5</sub> ) Analysis (Level K <sub>4</sub> )	
CO5	Analyzing the implications of organisation culture and change in the effective functioning of an organisation.	Analysis (Level K <sub>4</sub> )	
	MPCOC3 / Core-III / Visual Basic		
CO1	Applying the concept of branching and looping.	Application (Level K <sub>3</sub> )	
CO2	Understanding and applying visual basic control tools.	Comprehension (Level K <sub>2</sub> ) Application(Level K <sub>3</sub> )	
CO3	Creating the menu and menu enhancements	Synthesis( Level K <sub>6</sub> )	
CO4	Creating modules and procedures.	Synthesis( Level K <sub>6</sub> )	
CO5	Creating data report using ADODC and DAO	Synthesis( Level K <sub>6</sub> )	
	MPCOL1 / Core-IV / Visual Basic - Lab		
CO1	Creating advertisement using picture/image box.	Synthesis( Level K <sub>6</sub> )	
CO2	Developing questionnaires and students check list using option button and check box.	Synthesis( Level K <sub>6</sub> )	
CO3	Developing student, customer and employee database.	Synthesis( Level K <sub>6</sub> )	
CO4	Computing depreciation, break-even point, mean, median and standard deviation	Evaluation (Level K <sub>5</sub> )	
CO5	Creating the product life cycle using scroll bar	Synthesis( Level K <sub>6</sub> )	
	MPCOE1 / Elective -I / Operations Research		
CO1	Acquiring basic knowledge on concepts of operations research, formulate LPP and solve LPP by using simple method and graph.	Comprehension (Level K <sub>2</sub> ) Synthesis( Level K <sub>6</sub> )	
CO2	Solving business problems by applying transportation and assignment problems.	Application (Level K <sub>3</sub> )	

CO3	Applying the knowledge of game theory concepts to articulate real world decision situations for identifying, analyzing and practicing to make strategic decisions.	Application (LevelK <sub>3</sub> )
CO4	Applying queuing models to analyze real world systems.	Application (Level K <sub>3</sub> ) Analysis(Level K <sub>4</sub> )
CO5	Developing mathematical models associated with network flows and related real life applications.	Synthesis( Level K <sub>6</sub> )
	MPCOE1 / Elective - I / Advanced Corporate Accounting	
CO1	Preparing the consolidated balance sheet of holding company.	Evaluation (Level K <sub>5</sub> )
CO2	Computing deficiency / surplus available for a shareholder incase of winding-up of a company and preparing liquidators final statement of account.	Evaluation (LevelK <sub>5</sub> )
CO3	Preparing the final accounts of banking company.	Evaluation (Level K <sub>5</sub> )
CO4	Analyzing the treatment of insurance company accounts	Analysis (Level K <sub>4</sub> )
CO5	Assessing the value of human resources by applying the different methods.	Analysis (Level K <sub>4</sub> )
	MPCOC4 / Core-V / Marketing	
CO1	Understanding the concept, objectives, importance and functions of marketing management.	Comprehension (Level K <sub>2</sub> )
CO2	Analyzing the marketing opportunities and understandingabout market research.	Comprehension (Level K <sub>2</sub> ) Analysis (Level K <sub>4</sub> )
CO3	Applying promotional strategies to make decision on promotion mix.	Application (Level K <sub>3</sub> )
CO4	Understanding the concept of service marketing and applying the marketing strategies for real time	Comprehension (Level K <sub>2</sub> )
CO4	service organization.	&Application (Level K <sub>3</sub> )
CO5	Gaining knowledge on the concept of international marketing and analyzing the environmental factors affecting international marketing.	Comprehension (Level K <sub>2</sub> ) Analysis (Level K <sub>4</sub> )
	MPCOC5 / Core-VI / Accounting for Decision Making	
CO1	Preparing cost sheet and ascertain the cost of service rendered by transports, canteens and hospitals.	Evaluation (Level K <sub>5</sub> )
CO2	Understanding the concept of contract and preparing contract accounts.	Evaluation (Level K <sub>5</sub> )
CO3	Recognizing the importance of the application of management accounting concepts in various management decision making process.	Comprehension (Level K <sub>2</sub> )

CO4	Preparing various statements related to financial position of a firm and analyzing these statements	Evaluation (Level K <sub>5</sub> )			
CO4	using various ratios.				
CO5	Preparing different types of budgets for the business.	Evaluation (Level K <sub>5</sub> )			
	MPCOC6 / Core-VII / Financial Markets and Services				
CO1	Acquiring knowledge on structure of financial system and its role in economic development of a	Comprehension (Level K <sub>2</sub> )			
COI	country.				
CO2	Analyzing the features and functions of money market.	Analysis (Level K <sub>4</sub> )			
CO3	Analyzing the trading mechanism of stock market.	Analysis (Level K <sub>4</sub> )			
CO4	Examining the role and functions of merchant banking and credit rating agencies.	Evaluation (Level K <sub>5</sub> )			
CO5	Gaining knowledge on mutual funds. Analyzing the provisions and guidelines of SEBI with regard	Comprehension (Level K <sub>2</sub> )			
COS	to financialmarkets.	Analysis (Level K <sub>4</sub> )			
	MPCOL2 / Core-VIII / Data Analysis Using Ms-Excel				
CO1	Creating employee payroll, electricity bill and student mark list using the advanced functionality.	Synthesis( Level K <sub>6</sub> )			
CO2	Preparing student details by applying filter option.	Evaluation (Level K <sub>5</sub> )			
CO3	Applying various techniques of formatting and editing of spread sheet.	Application (Level K <sub>3</sub> )			
CO4	Constructing the spreadsheet by applying statistical and financial functions	Synthesis( Level K <sub>6</sub> )			
CO5	Preparing excel sheet needed for various business application.	Evaluation (Level K <sub>5</sub> )			
	MPCOEL3 / Elective - II / Business Accounting with Tally				
CO1	Creating a company and preparing day book and trial balance.	Synthesis( Level K <sub>6</sub> )			
CO2	Creating stock groups and items and preparing accounting vouchers.	Synthesis( Level K <sub>6</sub> )			
CO3	Designing cost centers and categories and computation of ratios	Synthesis( Level K <sub>6</sub> )			
CO4	Evaluating cash flow and fund flow statement and compute reorder level status.	Evaluation (Level K <sub>5</sub> )			
CO5	Preparing employee payroll, bill-wise statement and calculation of GST.	Evaluation (Level K <sub>5</sub> )			
	MPCOEL3/ Elective - II / Web Designing				
CO1	Understanding, analyzing and applying the various languagessuch as HTML, XML and, CSS for	Comprehension (Level K <sub>2</sub> )			
CO1	web applications.	Application (Level K <sub>3</sub> )			
CO2	Creating student mark list and resume by using various HTML tags.	Synthesis( Level K <sub>6</sub> )			

CO3	Creating web pages and analyzing a web page and its elements and attributes.	Synthesis( Level K <sub>6</sub> )			
CO4	Creating XML documents.	Synthesis( Level K <sub>6</sub> )			
CO5	Developing a website for various business applications.	Synthesis( Level K <sub>6</sub> )			
	MPCOC7 / Core-IX / Business Research Methods				
CO1	Analyzing the utility and quality of good research.	Analysis (Level K <sub>4</sub> )			
CO2	Identifying and formulating research problems and framing hypotheses.	Analysis (Level K <sub>4</sub> )			
<b>CO3</b>	Applying various methods and techniques of sampling as a tool for data collection.	Application (Level K <sub>3</sub> )			
CO4	Presenting the data as a solution for research problem.	Evaluation (Level			
CO4		$K_5$ &Synthesis(Level $K_6$ )			
CO5	Acquiring knowledge about drafting the research report andcreating a good research report	Comprehension (Level K <sub>2</sub> )			
COS		Synthesis(Level K <sub>6</sub> )			
MPCOC8 / Core- X / Financial Management					
CO1	Understanding the various concepts and theories in Financial Management.	Comprehension (Level K <sub>2</sub> )			
CO2	Acquiring knowledge about cost of capital and capital budgeting techniques for appraisal of	Comprehension (Level K <sub>2</sub> )			
CO2	investment proposals				
CO3	Computing the financial and operating leverage and analyzing the determinants of capital	Evaluation (LevelK <sub>5</sub> ) &			
CO3	structure.	Analysis (LevelK <sub>4</sub> )			
CO4	Estimating the working capital requirements of a business enterprise.	Evaluation (Level K <sub>5</sub> )			
CO5	Gaining knowledge on dividend policy, kinds and its theories	Comprehension (Level K <sub>2</sub> )			
	MPCOC9 / Core-XI / Relational Database Management System	m			
CO1	Gaining knowledge on the basic concepts, design, issues and mapping constraints.	Comprehension(Level K <sub>2</sub> )			
CO2	Distinguishing the usage of various keys in RDBMS	Analysis (Level K <sub>4</sub> )			
CO3	Evaluating whether the table is normalized or not.	Evaluation (Level K <sub>5</sub> )			
CO4	Understanding and applying the concept of transaction andquery processing in database system	Comprehension (Level K <sub>2</sub> )			
LU4		Application (Level K <sub>3</sub> )			
CO5	Interpreting SQL interface of a RDBMS package to create, secure, maintain, query a database and	Analysis (Level K <sub>4</sub> )			

	PL/SQL programmingusing triggers and cursors.			
MPCOL4 / Core-XII / Relational Database ManagementSystem-Lab				
CO1	Creating and querying a database using SQL commands	Synthesis( Level K <sub>6</sub> )		
CO2	Creating and querying a database using character, groups and date functions.	Synthesis( Level K <sub>6</sub> )		
CO3	Creating and maintaining PL/SQL program	Synthesis( Level K <sub>6</sub> )		
CO4	Creating and querying a database using Joins and Set Operators.	Synthesis( Level K <sub>6</sub> )		
CO5	Evaluating the concept of Procedure and triggers.	Evaluation (Level K <sub>5</sub> )		
MPCOE3/ Elective -IV / Advanced Statistics				
CO1	Acquiring in-depth knowledge on correlation and regressionanalysis and applying in real life	Comprehension (Level K <sub>2</sub> )		
COI	situations.	Application (LevelK <sub>3</sub> )		
CO2	Analyzing the procedure for testing hypothesis and errors in testing hypothesis	Analysis (Level K <sub>4</sub> )		
CO3	Testing of significance for attributes, large and small samples.	Evaluation (Level K <sub>5</sub> )		
CO4	Applying the statistical tools $\Box^2$ , F and ANOVA in businessresearch problems	Application (LevelK <sub>3</sub> )		
CO5	Applying non-parametric test for solving the research problem.	Application (Level K <sub>3</sub> )		
	MPCOE3 / Elective -IV / Security Analysis and PortfolioManagement			
CO1	Gaining knowledge on the concept of investment and discussing the features and factors affecting	Comprehension (Level K <sub>2</sub> )		
COI	investmentprogram.	Analysis (Level K <sub>4</sub> )		
CO2	Differentiating the merits and demerits of various investment avenues.	Evaluation (Level K <sub>5</sub> )		
CO3	Distinguishing the concept and procedure involved in fundamental analysis and technical analysis.	Evaluation (Level K <sub>5</sub> )		
CO4	Analyzing the procedure involved in technical analysis.	Analysis (Level K <sub>4</sub> )		
CO5	Gaining knowledge on the concept and models of portfolio management.	Comprehension (Level K <sub>2</sub> )		
	MPCOC10 / Core -XIII / Direct Taxes			
CO1	Applying the provisions of Income tax Act for computing income under the head salary.	Application (LevelK <sub>3</sub> )		
COI		Evaluation (Level K <sub>5</sub> )		
CO2	Computing the income under the head house property and business or profession.	Evaluation (Level K <sub>5</sub> )		
CO3	Computing the income under the capital gain and income from other sources	Evaluation (Level K <sub>5</sub> )		
CO4	Assessing the individual's income after deducting deductions U/S 80C-80U.	Evaluation (Level K <sub>5</sub> )		

CO5	Applying the provisions of Income Tax Act regarding Set-offand Carry forward of losses.	Application (Level K <sub>3</sub> ) Evaluation(Level K <sub>5</sub> )			
	MPCOC11 / Core - XIV / Internet and E-Commerce				
CO1	Discussing the objectives, benefits, factors promoting e-commerce and summarizing the e-commerce framework.	Comprehension (Level K <sub>2</sub> )			
CO2	Distinguishing the various e-commerce model and apply in real time business situation.	Evaluation (Level K <sub>5</sub> )			
CO3	Examining the various layers of EDI and how they are applied in processing business data	Evaluation (Level K <sub>5</sub> )			
CO4	Discussing the features of world wide website, electronic payment system.	Comprehension (Level K <sub>2</sub> )			
CO5	Identifying various security issues related to internet and e-commerce.	Analysis (Level K <sub>4</sub> )			
	MPCOE4 / Core - XV / International Business				
CO1	Understanding and analyzing the concept and problems of International Business.	Comprehension (Level K <sub>2</sub> ) &Analysis (Level K <sub>4</sub> )			
CO2	Examining the international trading environment, its barriers and effect of economic/ regional integration in international business.	Evaluation (LevelK <sub>5</sub> )			
CO3	Analyzing the components of balance of payment and various measures to be undertaken to mitigate the disequilibrium inbalance of payment.	Analysis (Level K <sub>4</sub> )			
CO4	Evaluating the role of IMF and World bank in promoting International Trade.	Evaluation (Level K <sub>5</sub> )			
CO5	Discussing the various export promotional measures in India.	Comprehension v(Level K <sub>2</sub> )			
	MPCOE4 / Core - XV /Logistics and Supply Chain Managemen	t			
CO1	Acquiring knowledge on origin and types of logistics andunderstanding the concept of logistics management in relation to customer services and physical distribution.	Comprehension (Level K <sub>2</sub> )			
CO2	Distinguishing the features of various inventory control methods and examining the commercial aspects involved in distribution channel management.	Evaluation (LevelK <sub>5</sub> )			
CO3	Analyzing the need, importance, components and participants of supply chain management.	Analysis (Level K <sub>4</sub> )			
CO4	Discussing the role of performance drivers and key enablers in supply chain management.	Comprehension (Level K <sub>2</sub> )			
CO5	Gaining knowledge on various models of supply chain management and applying the supply chain concept with realtime business strategy.	Application (LevelK <sub>3</sub> )			

	M.Phil Commerce			
	M.Phil / PROGRAMMES OU	JTCOM	ES	
POs	Description of POs			
PO1	Demonstrate an extensive and in-depth knowledge on research methodology	and In th	e area of specia	lization
PO2	Communicate the research ideas proficiently, write analytically and clearly proficiently.	resent co	mplex informat	ion to different groups
PO3	Identify the research problems, formulate and test hypotheses, analyse, interpanalytical data.	ret and d	raw conclusion	on the basis of empirical and
PO4	Engage research independently through life-long learning in contemporary ar	eas of co	mmerce.	
PO5	Inspiring them to become proactive and hardworking individuals, willing to p	olough ba	ck the benefits	of their education into the society.
	M.Phil/COURSE OUTC	OMES		
	Description of	COs		
	MRCOC1 / Core – I / Research	Method	ology	
CO1	Analyzing the utility and quality of good research.			Analysis (Level K <sub>4</sub> )
CO2	Identifying and formulating research problems and framing hypotheses.			Analysis (Level K <sub>4</sub> )
CO3	Applying various methods and techniques of sampling as a tool for data collection.  Application (Level		Application (Level K <sub>3</sub> )	
CO4	Presenting the data as a solution for research problem.			Evaluation (LevelK <sub>5</sub> )
				Synthesis(Level K <sub>6</sub> )
CO5	Remembering the art of writing the reports and to be cautious of plagiarism			Synthesis( Level K <sub>6</sub> )
	MRCOC2 / Core – II / Techniqu		search	
CO1	Understanding the concept and computation of correlation and regression ana			Synthesis( Level K <sub>6</sub> )
CO2	Understanding the quantitative techniques and applying it in solving business	problems	5.	Synthesis( Level K <sub>6</sub> )
CO3	Testing of significance for attributes, large and small samples.			Application (Level K <sub>3</sub> )
CO4	Applying the statistical tools Chi-square, F and ANOVA in business research	problems	S	Synthesis( Level K <sub>6</sub> )
CO5	Applying non-parametric test for solving the research problem.			Evaluation (LevelK <sub>5</sub> )
	MRCOED3 / Area Paper –I / Entrepren	<u>eurship</u>	Development	
CO1	Acquiring knowledge on the basic concepts of Entrepreneurship			Comprehension (Level K <sub>2</sub> )
CO2	Applying tools and techniques in the project formulation and selection			Application (Level K <sub>3</sub> )
CO3	Understanding and applying for incentives and subsides and gaining knowled	ge on sicl	kness in small	Application (Level K <sub>3</sub> )

	scale industries.	
CO4	Analyzing the institutional support and institutional finance to entrepreneurs.	Analysis (Level K <sub>4</sub> )
CO5	Gaining knowledge about rural entrepreneurship and modernization of rural industries.	Comprehension (Level K <sub>2</sub> )
	MRCOBF3 / Area Paper – II / Banking and Financial Services	
CO1	Acquiring knowledge on the classification, functions and services of commercial banks.	Knowledge(Level K <sub>1</sub> ) & Application(Level K <sub>3</sub> )
CO2	Examine the sources of rural finance.	Analysis (Level K <sub>4</sub> )
CO3	Evaluating the classification of financial services and examing the role and functions of merchant banking.	Comprehension (Level K <sub>2</sub> )
CO4	Gaining the knowledge on venture capital and classification of mutual funds.	Evaluation (LevelK <sub>5</sub> )
CO5	Analyzing the role and functions of credit rating agencies.	Knowledge (Level K <sub>1</sub> )
	MRCOAF3 / Area Paper – III / Advanced Financial Managemen	nt
CO1	Understanding the various concepts in financial Management, ratio Analysis and preparation of fund flow and cash flow statements.	Comprehension (Level K <sub>2</sub> )
CO2	Applying the knowledge and skills on contemporary areas of capital budgeting.	Application (Level K <sub>3</sub> )
CO3	Computing the financial and operating leverage and analyzing the determinants of capital structure.	Analysis (Level K <sub>4</sub> ) & Synthesis (Level K <sub>6</sub> )
CO4	Calculating the cost of capital for various sources of capital.	Synthesis( Level K <sub>6</sub> )
CO5	Analyzing the in-depth knowledge on dividend theories.	Analysis (Level K <sub>4</sub> )
	MRCOHR3 / Area Paper – IV / Human Resource Managemen	t
CO1	Developing the concepts of Human Resource Management and its framework.	Application (Level K <sub>3</sub> )
CO2	Examine the process and methods of finding and hiring employees through recruitment and selection.	Analysis (Level K <sub>4</sub> )
CO3	Analyzing the career planning stages, training methods and formulating the worth of the jobs in an organization.	Analysis (Level K <sub>4</sub> ) Analysis (Level K6)
CO4	Understanding the concept of job evaluation and gaining knowledge about incentives and benefits to employees.	Evaluation (LevelK <sub>5</sub> )
CO5	Analyzing how far motivation, morale and employee empowerment are pivotal to business enterprise.	Analysis (Level K <sub>4</sub> )

	MRCOMM3 / Area Paper – V / Marketing Management					
CO1	Understanding the concept, objectives, importance and functions of marketing management.	Comprehension (Level K <sub>2</sub> )				
CO2	Analyzing the marketing opportunities and understandingabout market research.	Comprehension (Level K <sub>2</sub> ) Analysis (Level K <sub>4</sub> )				
CO3	Creating an in depth knowledge about product management and new product Development	Synthesis( Level K <sub>6</sub> )				
CO4	Developing the knowledge about market segmentation targeting and market positioning.	Application (Level K <sub>3</sub> )				
CO5	Analyzing the recent Development in marketing such as green marketing online marketing and rural marketing	Analysis (Level K <sub>4</sub> )				
	EXTRA CREDIT COURSE					
Semester – I / Human Rights and Duties						
CO1.	Understand the concept of human rights and fundamental rights.	Knowledge (Level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> )				
CO2.	Gaining knowledge about the role of National and State human rights commission.	Comprehension (Level K <sub>2</sub> ) Application (Level K <sub>3</sub> )				
CO3.	Building knowledge about environment protection and constitutional rights.	Comprehension (Level K <sub>2</sub> ) Application (Level K <sub>3</sub> )				
Semester – III / Disaster Management						
CO1.	Familiarity about the disaster, disaster management and distinguish between hazard and vulnerability.	Knowledge (Level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> )				
CO2.	Knowledge on types of disaster and do's and don'ts during various types of disaster.	Application (Level K <sub>3</sub> ) Analysis (Level K <sub>4</sub> )				
CO3.	Understand the concept of risk and crisis management.	Comprehension (Level K <sub>2</sub> ) Application (Level K <sub>3</sub> ) Analysis (Level K <sub>4</sub> )				
Semester – V / Human Resource Development						
CO1.	Understanding the concept of human resource development.	Knowledge (Level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> ) Application (Level K <sub>3</sub> )				
CO2.	Recognising the importance of career planning and career development programme.	Comprehension (Level K <sub>2</sub> ) Application (Level K <sub>3</sub> )				

				Analysis (Level K <sub>4</sub> )			
CO3. Acquire knowledge about the recruitment process, training and its development and performance appraisal.				Comprehension (Level K <sub>2</sub> ) Application (Level K <sub>3</sub> ) Analysis (Level K <sub>4</sub> )			
		VALUE ADDED COURSE					
Semester – I / Retail Marketing							
CO1.	To understand the meaning, functions, characteristics and benefits of retail marketing.		Knowledge (Level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> )				
CO2.	To know about the marketing mix, retail pricing and factors influencing retail pricing.			Comprehension (Level K <sub>2</sub> ) Application (Level K <sub>3</sub> )			
CO3.	To acquire knowledge about retail promotion mix and retailing in India.			Comprehension (Level K <sub>2</sub> ) Application (Level K <sub>3</sub> ) Analysis (Level K <sub>4</sub> )			
Semester – II / Aptitude Skills							
CO1.	1. Recognizing the application of number series and chart creation.		Application (Level K <sub>3</sub> ) Analysis (Level K <sub>4</sub> ) Evaluation level (Level K <sub>5</sub> )				
CO2.	Application of time and distance and time and work in real life situations.			Analysis (Level K <sub>4</sub> ) Evaluation level (Level K <sub>5</sub> )			
CO3.	Understand the basic principles of profit and loss problems, age problems, HCF, LCM, ratio and proportion in real life situations.			Comprehension (Level K <sub>2</sub> ) Analysis (Level K <sub>4</sub> ) Evaluation level (Level K <sub>5</sub> )			
Semester – III / Business Analytics Using Ms. Excel							
CO1.	Gaining knowledge about the use of Exceestimate share price.	el and create pivot table to analyse sales ar	nd trend line to	Application (Level K <sub>3</sub> ) Analysis (Level K <sub>4</sub> ) Evaluation level (Level K <sub>5</sub> )			
CO2.	Applying ratio analysis, simple and compound interest and compute mean, median and mode.		Analysis (Level K <sub>4</sub> ) Evaluation level (Level K <sub>5</sub> ) Synthesis (Level K <sub>6</sub> )				
CO3.	Preparing employee payroll, inventory list and applying vlookup and hlookup		Evaluation level (Level K <sub>5</sub> ) Synthesis (Level K <sub>6</sub> )				