

**PROGRAMME SPECIFIC OUTCOMES, PROGRAMME OUTCOMES AND COURSE OUTCOMES**

**PG & RESEARCH DEPARTMENT OF COMMERCE**

**B.Com., B.Com(CA), M.Com., M.Phil., (Commerce), SKILL – BASED COURSES, NON-MAJOR ELECTIVE COURSES,  
EXTRA-CREDIT COURSES & VALUE-ADDED COURSES**

**PSO, PO & CO STATEMENTS / 2022 -2025**

<b>PSOs</b>	<b>PROGRAMME SPECIFIC OUTCOMES</b>	
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	
<b>B.Com</b>		
<b>B.Com / PROGRAMMES OUTCOMES</b>		
<b>POs</b>	<b>Description of POs</b>	
PO1	Attain academic proficiency relating to the various concepts in commerce 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 in social 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 in taxation, accounting, finance, marketing, business management etc.,	
<b>B.Com / COURSE OUTCOMES</b>		
	<b>Description of COs</b>	<b>Bloom's Taxonomy / Cognitive Domain</b>
<b>AUCOC1 / Core – I / Financial Accounting – I</b>		

CO1.	Defining the accounting concepts, conventions, methods and rules, there by preparation of journal and ledger.	Knowledge & Comprehension (Level K1 & K2)
CO2.	Gaining knowledge on various subsidiary books, preparing Bank Reconciliation Statement and checking the arithmetical accuracy.	Application & Analysis (Level K3 & K4)
CO3.	Identifying and rectifying the errors and preparing the final accounts of sole trading concern.	Application & Analysis (Level K3 & K4)
CO4.	Explaining the objectives and causes of depreciation and to compare the different methods of providing depreciation.	Evaluation (Level K5)
CO5.	Gaining knowledge on various investment avenues and preparing investment accounts.	Application & Analysis (Level K3 & K4)
<b>AUCOC2 / Core – II / Business Organisation</b>		
CO1.	Acquiring knowledge about nature, objectives and analyzing the requisites for success in modern business.	Knowledge & Analysis (Level K1 & K4)
CO2.	Gaining knowledge on the different forms of business organization	Comprehension (Level K2)
CO3.	Distinguishing different forms of organization and analyzing its features, merits and demerits.	Analysis (Level K4)
CO4.	Assessing the strength and weakness of large and small scale business.	Application (Level K3)
CO5.	Understanding the concepts of public utilities, MNCs, public enterprise & globalisation and analyzing the problems of public enterprises and public utilities.	Comprehension & Analysis (Level K2 & K4)
<b>AUECOA1 / Allied – I / General Economics – I</b>		
CO1.	Recalling the branches of economies, meaning of basic concepts in consumption and production.	Knowledge (Level K1)
CO2.	Understanding the laws of marginal utility theories and law of demand.	Knowledge (Level K1)
CO3.	Indicating the factors influencing demand and supply.	Comprehension (Level K2)
CO4.	Analyzing the equilibrium price and quantity demanded or supplied with the knowledge of break-even analysis.	Comprehension & Application (Level K2 & K3)
CO5.	Interpreting the objectives of firms and their social responsibilities.	Analysis (Level K4)
<b>AUCOED1 / PART – IV / SBC / English for Career Development –I Practical</b>		
CO1.	Understanding the theoretical approaches to reading and applying the concepts of reading.	Knowledge & Application (Level K1 & K3)
CO2.	Reading the documents and newspapers with proper pronunciation and flow.	Application (Level K3)
CO3.	Explaining the listening skills through various demonstrations.	Comprehension (Level K2)
CO4.	Conversation with a given situation and participating in panel discussion	Analysis (Level K4)
CO5.	Translating words, sentences paragraphs and newspaper articles	Analysis (Level K4)
<b>AUCOC3 / Core – III / Financial Accounting –II</b>		
CO1.	Gaining knowledge on branch and departmental accounting and applying the procedure in preparing accounts.	Application & Analysis (Level K3 & K4)

CO2.	Summarizing the consignment transaction in the books of consignor and consignee.	Analysis (Level K4)
CO3.	Gaining familiarity with various accounting entries in royalty accounts.	Application (Level K3)
CO4.	Ascertaining profit/loss under single entry system	Analysis (Level K4)
CO5.	Differentiating the accounting procedure of trading and non-trading concerns and integrates the accounting procedures for non- trading concerns.	Evaluation (Level K5)
<b>AUCOC4 / Core - IV / Business Communication</b>		
CO1.	Acquiring knowledge about objectives, elements, format and qualities of good business letter.	Knowledge (Level K1)
CO2.	Drafting letters related to trade enquiry, offers and quotations and confirmation of orders.	Analysis(Level K4)
CO3.	Drafting letters related to status enquiry complaints and adjustments.	Analysis (Level K4)
CO4.	Preparing application and resume for various jobs.	Application (Level K3)
CO5.	Drafting collection letters, circular letters, banking and insurance correspondence.	Analysis (Level K4)
<b>AUECOA2 / Allied – II / General Economics – II</b>		
CO1.	Comprehending importance and concepts of national income.	Knowledge (Level K1)
CO2.	Understanding the methods of computation of national income.	Comprehension (Level K2)
CO3.	Recalling the methods of note issue.	Comprehension (Level K2)
CO4.	Understanding the functions of money.	Application (Level K3)
CO5.	Interpreting the various methods of monetary policy and fiscal policy	Analysis (Level K4)
<b>AUCOED2 / Part – IV / SBC / English for Career Development –II Practical</b>		
CO1.	Gaining knowledge on writing skills and Describing a person, situation, picture, family, teacher, favorite actors and players.	Knowledge & Analysis (Level K1 & K4)
CO2.	Conversation in a given situation, participating in group discussion and developing the communication skill.	Analysis & Evaluation (Level K4& K5)
CO3.	Gaining knowledge on conversation skill and Developing conversation skill by giving situations.	Comprehension & Evaluation (Level K2 & K5)
CO4.	Developing the speaking skills by self-introduction, Role play and Article review.	Evaluation (Level K5)
CO5.	Understanding the content of public speech for Developing the public speaking skills.	Comprehension & Evaluation (Level K2 & K5)
<b>AUCOC5 / Core – V / Partnership Accounting</b>		
CO1.	Acquiring knowledge on the features and legal requirements of partnership firms.	Knowledge (Level K1)
CO2.	Applying the rules relating to Admission of a partner and solving problems.	Application (Level K3)
CO3.	Applying the rules relating to Retirement and death of a partner.	Application (Level K3)
CO4.	Discussing the case Garner vs. Murray and solving problems relating to insolvency of partners and distributing the final settlement of amount due to the partners on dissolution of firms.	Analysis(Level K4)

CO5.	Demonstrating the concept of Amalgamation of partnership firms and solving problems.	Application (Level K3)
<b>AUCOC6 / Core – VI / Banking Theory and Practice</b>		
CO1.	Understanding and explaining the conceptual frame work of banking.	Knowledge & Application (Level K1 & K3)
CO2.	Explaining the relationship between banker and customer and gaining knowledge regarding the rights and obligations of a banker.	Comprehension (Level K2)
CO3.	Analyzing the features of a cheque and discussing about material alteration, crossing, endorsement and marking of a cheque.	Analysis (Level K4)
CO4.	Understanding the concept of Mobile banking, Internet banking, ATM and CDM.	Comprehension (Level K2)
CO5.	Building knowledge about EFT, ECS and EPS in Banking Sector.	Application (Level K3)
<b>AUCOC7 / Core – VII / Company Law</b>		
CO1.	Gaining knowledge on the characteristics of joint stock companies and different kinds of companies.	Knowledge (Level K1)
CO2.	Identifying the documents to be filed at the time of incorporation of company.	Application (Level K3)
CO3.	Acquiring knowledge on the Memorandum of Association and Articles of Association, its contents and alteration	Comprehension (Level K2)
CO4.	Discussing the contents of prospectus and analyzing the legal rules relating to issue of prospectus	Analysis (Level K4)
CO5.	Understanding the concept of management, control and winding up of companies.	Comprehension (Level K2)
<b>AUCOC8 / Core – VIII / Principles of Insurance</b>		
CO1.	Understanding the fundamental principles, importance and essentials of Insurance and gaining knowledge about IRDA	Knowledge (Level K1)
CO2.	Differentiating various types of life insurance schemes available to individuals	Analysis (Level K4)
CO3.	Acquiring knowledge on marine insurance, principles, policies, procedures and its kinds.	Comprehension (Level K2)
CO4.	Gaining knowledge on fire insurance, policies, principles, procedures and rights of insurer.	Comprehension (Level K2)
CO5.	Analyzing the features of motor, health, personal, accident, sickness, burglary, cattle and crop insurance.	Analysis (Level K4)
<b>AUCOA3 / Allied – III / Business Statistics</b>		
CO1.	Understanding the concepts, importance, functions and role of statistics in various disciplines.	Knowledge (Level K1)
CO2.	Computing the measures of central value Mean, Median and Mode.	Application (Level K3)
CO3.	Computing the measures of Dispersion, Range, Quartile Deviation, mean deviation and standard deviation.	Application (Level K3)
CO4.	Analysing the significance and computation of correlation and regression analysis.	Application & Analysis (Level K3 & K4)
CO5.	Constructing index numbers including consumer price index.	Analysis (Level K4)
<b>AUCOWE3/Part – IV / SBC / Women Entrepreneurship</b>		

CO1.	Understanding the concept, importance and types of entrepreneurs.	Knowledge (Level K1)
CO2.	Explaining the meaning and definitions of women entrepreneurs and differentiate it from male entrepreneurs	Comprehension & Analysis (Level K2 &K4)
CO3.	Analyzing the problems of women entrepreneurs and identifying institutions supporting women entrepreneurs.	Application & Analysis (Level K3& K4)
CO4.	Creating ideas to business journey in a structured way.	Evaluation (Level K5)
CO5.	Imparting awareness regarding the systematic process of developing the product launching.	Evaluation (Level K5)
<b>AUCON1 / Part – IV / NME – I / Practical Banking</b>		
CO1.	Understanding the relationship between banker and customer.	Knowledge (Level K1)
CO2.	Distinguishing the various types of deposits and loans offered by the banks.	Analysis (Level K4)
CO3.	Drafting letters to the bank relating to stop payment, dishonor of a cheque, requisition for an overdraft and agency services.	Application (Level K3)
CO4.	Fill up application for opening account, Pay in slip and withdrawal slip.	Application (Level K3)
CO5.	Fill up of forms relating to fund transfer.	Application (Level K3)
<b>AUCOC9 / Core – IX / Corporate Accounting</b>		
CO1.	Acquire the conceptual knowledge of the fundamentals of corporate accounting.	Knowledge (Level K1)
CO2.	Applying the accounting procedure relating to issue and redemption of preference shares.	Application (Level K3)
CO3.	Applying the provisions of companies Act for solving problems relating to issue and redemption of debentures.	Application (Level K3)
CO4.	Evaluating the procedure followed for valuation of Goodwill and Share.	Evaluation (Level K5)
CO5.	Preparing and presenting company final accounts according to the requirements of schedule IV.	Analysis (Level K4)
<b>AUCOC10 / Core - X / Business Management</b>		
CO1.	Familiarising the basic concepts, principles and practices of business management.	Comprehension (Level K2)
CO2.	Acquiring knowledge on the concept of planning, its importance and process.	Comprehension (Level K2)
CO3.	Gaining knowledge on the concept of organization and differentiating formal and informal organization.	Comprehension & Analysis (Level K2 & K4)
CO4.	Discussing about the delegation and decentralisation of authority in the organisation.	Evaluation (Level K5)
CO5.	Analyzing the staffing process, communication and control functions.	Analysis (Level K4)
<b>AUCOC11 / Core – XI / Auditing</b>		
CO1.	Assessing the qualities of an auditor, his rights and duties, procedure to be followed for appointment and removal of auditors.	Application (Level K3)
CO2.	Acquiring knowledge on various records to be maintained for carrying out audit work.	Comprehension (Level K2)

CO3.	Knowing the concepts of vouching and procedure to be followed in vouching of cash book.	Evaluation (Level K5)
CO4.	Discussing the steps required in vouching of trade transactions in an organization.	Analysis (Level K4)
CO5.	Discussing the steps involved in verification and valuation of assets and liabilities.	Analysis (Level K4)
<b>AUCOC12 / Core – XII / Business Environment</b>		
CO1.	Gaining knowledge on the concept, nature and significance of business environment.	Comprehension (Level K2)
CO2.	Analysing the various environmental factors affecting the business.	Analysis (Level K4)
CO3.	Explaining the factors governing technological environment and analysing its impact on business.	Comprehension & Analysis (Level K2 & K4)
CO4.	Acquiring knowledge on the concept of social responsibility of business and social audit and analysing its need to a business organization.	Comprehension & Analysis (Level K2 & K4)
CO5.	Evaluating the need for corporate governance and business ethics in business.	Evaluation (Level K5)
<b>AUCOA4 / Allied - IV / Business Mathematics</b>		
CO1.	Recognizing the application of SET theory in real life situation.	Evaluation (Level K5)
CO2.	Distinguishing with the Simple and compound interest and Demonstrating its Calculations.	Analysis (Level K4)
CO3.	Explaining the uses of Ratios in Real life situation.	Application (Level K3)
CO4.	Performing the Matrix operations and Expressing a system of Simultaneous Linear Equations in Matrix Form.	Evaluation (Level K5)
CO5.	Understanding the basic principles of probability and applying these principles in problem solving situation.	Comprehension & Application (Level K2 & K3)
<b>AUCOEC4 / Part – IV / SBC / E-Commerce</b>		
CO1.	Understanding the concept and objectives of E-Commerce.	Comprehension (Level K2)
CO2.	Acquiring the knowledge about classification of E-Commerce.	Comprehension (Level K2)
CO3.	Discussing the concept of E-commerce technologies and analysing its application in business.	Comprehension & Analysis (Level K2 & K4)
CO4.	Elucidating the process of EDI.	Analysis (Level K4)
CO5.	Assessing the E-Security protection as per the Information Technology Act-2000.	Evaluation (level K5)
<b>AUCOC13 / Core – XIII / Income Tax Law and Practice</b>		
CO1.	Understanding the basic concepts of Income tax, residential status of an assessee and applying the various provisions of Income Tax Act 1961 for computing tax liability.	Comprehension & Application (Level K2 & K3)
CO2.	Infer the provisions of Income from salary and its computation.	Analysis (Level K4)
CO3.	Explaining about Income from House property and its computation.	Comprehension & Analysis (Level K2 & K4)

CO4.	Acquiring the skills of computing profits and gains of business or profession and capital gains.	Evaluation (Level K5)
CO5.	Computing Income from other sources and calculating total income after set-off and carry forwards.	Evaluation (Level K5)
<b>AUCOC14 / Core – XIV / Cost Accounting</b>		
CO1.	Understanding the concepts of cost accounting, its advantages and preparation of cost sheet.	Comprehension & Application (Level K2 & K3)
CO2.	Gaining knowledge about the various levels of stock to be maintained in the stores and recording the quantity and value of materials in Bin card and stores ledger	Comprehension & Application (Level K2 & K3)
CO3.	Acquiring knowledge on remuneration and incentives given to labour and examines different methods of wage payment.	Comprehension & Analysis (Level K2 & K4)
CO4.	Allocating and apportioning the overheads to production and service departments and calculating the overhead absorption rate.	Analysis (Level K4)
CO5.	Predicting the total cost and unit cost of a product at each stage of production in process costing.	Evaluation (Level K5)
<b>AUCOC15 / Core – XV / Marketing</b>		
CO1.	Defining the core concepts of marketing and discussing the role of marketing in Business and Society.	Comprehension & Application (Level K2 & K3)
CO2.	Analysing the different stages of product life cycle and identifying the importance of branding and packaging.	Comprehension & Analysis (Level K2 & K4)
CO3.	Acquiring knowledge on the concept of pricing, channels of distribution and analysing the factors influencing pricing and channels of distribution.	Comprehension & Application (Level K2 & K3)
CO4.	Understanding the concept of sales promotion, advertising and analysing the different kinds of advertising medias.	Comprehension & Analysis (Level K2 & K4)
CO5.	Applying the recent developments in marketing to improve the profitability of an organization.	Application (Level K3)
<b>AUCOE1 / Major Elective – I Option – I / Indian Financial Markets</b>		
CO1.	Understanding the financial concept, system and structure of financial market and analyzing the weakness of Indian financial system.	Comprehension & Analysis (Level K2 & K4)
CO2.	Observing the money market operations and examining the features of various money market instruments.	Application & Analysis (Level K3 & K4)
CO3.	Recognizing the role played by new issue market and analyzing the different methods of floating new issue.	Application & Analysis (Level K3 & K4)
CO4.	Examining the function, procedures of stock exchange and analyzing the defects of stock market.	Application & Analysis (Level K3 & K4)
CO5.	Acquiring knowledge about controller of capital issues and SEBI Guidelines regarding securities market.	Comprehension (Level K2)
<b>AUCOE1 / Major Elective – I Option – II / Strategic Management</b>		
CO1.	Understanding the meaning, importance, process and model of strategic Management	Comprehension (Level K2)

CO2.	Gaining knowledge on the concept of corporate social planning.	Comprehension (Level K2)
CO3.	Acquiring conceptual knowledge on strategy formulation and distinguishing different types of strategy formulation.	Comprehension & Analysis (Level K2 & K4)
CO4.	Evaluating the various tools and Techniques used for strategic analysis.	Evaluation (Level K5)
CO5.	Analyzing the various methods used for strategic Implementation, Evaluation and Control.	Analysis (Level K4)
<b>AUCOE2 / Major Elective – II Option-I / Computer Application – Practical</b>		
CO1.	Formatting the text and pictures in MS Word.	Analysis (Level K4)
CO2.	Understanding and applying mail merge concept in MS Word.	Comprehension & Application (Level K2 & K3)
CO3.	Creating slideshow for college activities with charts in MS PowerPoint.	Synthesis (Level K6)
CO4.	Creating students Mark list, Employee payroll, Electricity bill and pivot table in MS Excel.	Synthesis (Level K6)
CO5.	Creating the database and forms in MS Access.	Synthesis (level K6)
<b>AUCOE2 / Major Elective – II Option-II / Organizational Behaviour</b>		
CO1.	Familiarizing the basic concepts of organizational behavior and analyzing various organizational behavior models.	Knowledge & Comprehension (Level K1 & K2)
CO2.	Acquiring knowledge about constituents of individual behaviour such as intelligence, personality, learning, motivation etc.,	Comprehension (Level K2)
CO3.	Discussing the group behavior in terms of group dynamics, team dynamics, work place behavior and conflict management.	Analysis (Level K4)
CO4.	Gaining knowledge on leadership, communication and analyzing various leadership styles.	Comprehension & Application (Level K2 & K3)
CO5.	Analysing the implications of organisation culture and change in the effective functioning of an organisation.	Analysis & Evaluation (Level K4 & K5)
<b>AUCOCP5 / Part – IV / SBC / Commercial Practices</b>		
CO1.	Drafting letters and applications to the local bodies under various circumstances.	Application (Level K3)
CO2.	Fixing brand name, preparing sales report, minutes, agenda and advertisement slogan.	Analysis (Level K4)
CO3.	Applying knowledge for filing of GST Registration form and PAN Card.	Application (Level K3)
CO4.	Filling up of forms relating to banking transactions and preparing saral form.	Analysis (Level K4)
CO5.	Evaluating the tax Liability of individual and applying the knowledge of E-Filing of Tax return.	Application & Evaluation (Level K3 & K5)
<b>AUCOC16 / Core – XVI / Management Accounting</b>		
CO1.	Acquiring the basic concept of Management accounting and differentiating it from cost and financial accounting.	Knowledge & Analysis (Level K1 & K4)



CO2.	Discussing the preparation of fund flow statement and cash flow statement.	Comprehension & Analysis (Level K2 & K4)
CO3.	Applying the techniques of preparation of standard costing and variance analysis and analyzing its usefulness to business.	Application & Analysis (Level K3 & K4)
CO4.	Evaluating the techniques of Marginal costing and applying it in decision making process.	Application & Evaluation (Level K3 & K5)
CO5.	Acquiring knowledge about the concept and objects of Budgeting and preparation of cash and flexible budgets.	Knowledge & Evaluation (Level K1 & K5)
<b>AUCOC17 / Core – XVII / Goods and Services Tax</b>		
CO1.	Understanding the basic principles underlying indirect taxation and distinguishing between direct and indirect taxes.	Knowledge & Analysis (Level K1 & K4)
CO2.	Identifying and analysing the procedural aspects relating to GST.	Application (Level K3)
CO3.	Acquiring the knowledge of registration under GST	Comprehension (Level K2)
CO4.	Examining the rules and features with regard to valuation of supply of goods and services and input tax credit.	Analysis (Level K4)
CO5.	Understanding the concept of levy and collection of GST under GST Act.	Comprehension (Level K2)
<b>AUCOL1 / Core – XVIII / Business Accounting with Tally – Practical</b>		
CO1.	Preparing Ledger, Day Book, trail balance and final accounts.	Evaluation (Level K5)
CO2.	Creating stock summary and design cost centre and cost categories.	Synthesis (Level K6)
CO3.	Computing purchase order and sales order status.	Evaluation (Level K5)
CO4.	Creating employee pay roll and bill – wise statement.	Synthesis (Level K6)
CO5.	Computing GST and Ratios.	Evaluation (Level K5)
<b>AUCOE3 / Major Elective – III Option – I / Business Law</b>		
CO1.	Acquiring knowledge on Indian Contract Act 1872 and identifying the essentials of a valid contract.	Knowledge & Application (Level K1 & K3)
CO2.	Defining the concept of performance, termination and discharge of contract and analyzing the remedies for Breach of contract.	Knowledge & Analysis (Level K1 & K4)
CO3.	Identifying the way of creation of agency contract and discussing the procedure for termination of agency contract.	Application & Analysis (Level K3 & K4)
CO4.	Gaining knowledge about the provisions of Consumer Protection Act 1986 and discussing the rights and duties of consumers.	Knowledge & Analysis (Level K1 & K4)
CO5.	Discussing the provisions of Right to Information Act 2005 and Gaining knowledge about Central Information Commission.	Knowledge & Analysis (Level K1 & K4)
<b>AUCOE3 / Major Elective – III Option – II / Service Marketing</b>		

CO1.	Gaining knowledge on the concept, Nature, characteristics and need for service marketing and analysing the obstacles and role of service marketing in an economy.	Application & Analysis (Level K3 & K4)
CO2.	Understanding the marketing mix strategy, pricing strategy adapted in marketing the services.	Comprehension (Level K2)
CO3.	Acquiring knowledge on Health services and assessing about the Indian healthcare industry.	Comprehension & Application (Level K2 & K3)
CO4.	Gaining familiarity with tourism services and assessing the Techniques of sales promotion for tourism.	Comprehension & Application (Level K2 & K3)
CO5.	Building knowledge about service marketing for professional or consultancy services and formulating marketing mix for telecommunication services.	Application & Analysis (Level K3 & K4)
<b>AUCON2 / Part – IV / NME – II / Stock Market Practices</b>		
CO1.	Understanding the financial concept, system and structure of financial market	Comprehension (Level K2)
CO2.	Gaining knowledge about the classification of financial markets	Analysis (Level K4)
CO3.	Recognizing the role played by new issue market and analyzing the different methods of floating new issue.	Analysis (Level K4)
CO4.	Examining the functions of stock exchange	Analysis (Level K4)
CO5.	Acquiring knowledge about listing of securities and mechanics of trading in stock exchanges	Application (Level K3)
<b>B.Com(CA)</b>		
<b>B.Com(CA) / PROGRAMMES OUTCOMES</b>		
<b>POs</b>	<b>Description of POs</b>	
PO1	Attain academic proficiency relating to the various concepts in Commerce, Accounting and Computer Applications.	
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 in social Science research.	
PO4	Equip the students with the required soft skills ,Computing skills and Knowledge to face the Various career oriented exams in taxation, accounting, finance, marketing, business management etc.,	
PO5	Write programs using C++ languages and create tables using SQL Commands.	
PO6	Design website using HTML and learn Image editing process.	
<b>B.Com(CA) / COURSE OUTCOMES</b>		
	<b>Description of Cos</b>	<b>Bloom’s Taxonomy / Cognitive Domain</b>
<b>AUCAC1 / Core – I / Financial Accounting – I</b>		
CO1.	Defining the accounting concepts, conventions, methods and rules, there by preparation of journal and ledger.	Knowledge & Comprehension (Level K1 & K2)

CO2.	Gaining knowledge on various subsidiary books, preparing Bank Reconciliation Statement and checking the arithmetical accuracy.	Application & Analysis (Level K3 & K4)
CO3.	Identifying and rectifying the errors and preparing the final accounts of sole trading concern.	Application & Analysis (Level K3 & K4)
CO4.	Explaining the objectives and causes of depreciation and to compare the different methods of providing depreciation.	Evaluation (Level K5)
CO5.	Gaining knowledge on various investment avenues and preparing investment accounts.	Application & Analysis (Level K3 & K4)
<b>AUCAC2 / Core – II / Business Organisation</b>		
CO1.	Acquiring knowledge about nature, objectives and analyzing the requisites for success in modern business.	Knowledge & Analysis (Level K1 & K4)
CO2.	Gaining knowledge on the different forms of business organization	Comprehension (Level K2)
CO3.	Distinguishing different forms of organization and analyzing its features, merits and demerits.	Analysis (Level K4)
CO4.	Assessing the strength and weakness of large and small scale business.	Application (Level K3)
CO5.	Understanding the concepts of public utilities, MNCs, public enterprise & globalisation and analyzing the problems of public enterprises and public utilities.	Comprehension & Analysis (Level K2 & K4)
<b>AUCAA1 / Allied – I / Introduction to Information Technology</b>		
CO1.	Familiarizing with characteristics, generation of computers and Classification of Computers.	Knowledge & Comprehension (Level K1 & K2)
CO2.	Understanding and identifying the various parts of computers.	Knowledge & Comprehension (Level K1 & K2)
CO3.	Grasping the knowledge on software interaction and its application in various areas of business.	Knowledge & Application (Level K1 & K3)
CO4.	Understanding the functions of operating system and knowing steps and methods of data processing.	Knowledge & Comprehension (Level K1 & K2)
CO5.	Gaining the knowledge on various programming languages and computer networks.	Knowledge & Comprehension (Level K1 & K2)
<b>AUCAED1 / PART – IV / SBC / English for Career Development –I Practical</b>		
CO1.	Understanding the theoretical approaches to reading and applying the concepts of reading.	Knowledge & Application (Level K1 & K3)
CO2.	Reading the documents and newspapers with proper pronunciation and flow.	Application (Level K3)
CO3.	Explaining the listening skills through various demonstrations.	Comprehension (Level K2)
CO4.	Conversation with a given situation and participating in panel discussion	Analysis (Level K4)
CO5.	Translating words, sentences paragraphs and newspaper articles	Analysis (Level K4)
<b>AUCAC3 / Core – III / Financial Accounting –II</b>		

CO1.	Gaining knowledge on branch and departmental accounting and applying the procedure in preparing accounts.	Application & Analysis (Level K3 & K4)
CO2.	Summarizing the consignment transaction in the books of consignor and consignee.	Analysis (Level K4)
CO3.	Gaining familiarity with various accounting entries in royalty accounts.	Application (Level K3)
CO4.	Ascertaining profit/loss under single entry system	Analysis (Level K4)
CO5.	Differentiating the accounting procedure of trading and non-trading concerns and integrates the accounting procedures for non- trading concerns.	Evaluation (Level K5)
<b>AUCAC4 / Core – IV / Business Communication</b>		
CO1.	Acquiring knowledge about objectives, elements, format and qualities of good business letter.	Knowledge (Level K1)
CO2.	Drafting letters related to trade enquiry, offers and quotations and confirmation of orders.	Analysis(Level K4)
CO3.	Drafting letters related to status enquiry complaints and adjustments.	Analysis (Level K4)
CO4.	Preparing application and resume for various jobs.	Application (Level K3)
CO5.	Drafting collection letters, circular letters, banking and insurance correspondence.	Analysis (Level K4)
<b>AUCAL1 / Allied – II / Computer Application Practical</b>		
CO1.	Creating the documents and tables in MS-Word and Applying the formatting tools in MS-Word.	Application & Synthesis (Level K3 & K6)
CO2.	Designing the flow chart and creating Word Art and Mail ID.	Application & Synthesis (Level K3 & K6)
CO3.	Displaying the power point presentation using text, pictures and charts	Application & Synthesis (Level K3 & K6)
CO4.	Applying various tools and formulas in Excel and Preparing the employee payroll, students mark list, inventory control in Excel Sheet.	Application & Synthesis (Level K3 & K6)
CO5.	Designing the database and retrieve data using queries by using MS Access Applications.	Application & Evaluation (Level K3 & K5)
<b>AUCAED2 / Part – IV / SBC / English for Career Development –II Practical</b>		
CO1.	Gaining knowledge on writing skills and Describing a person, situation, picture, family, teacher, favorite actors and players.	Knowledge & Analysis (Level K1 & K4)
CO2.	Conversation in a given situation, participating in group discussion and developing the communication skill.	Analysis & Evaluation (Level K4& K5)
CO3.	Gaining knowledge on conversation skill and Developing conversation skill by giving situations.	Comprehension & Evaluation (Level K2 & K5)
CO4.	Developing the speaking skills by self-introduction, Role play and Article review.	Evaluation (Level K5)
CO5.	Understanding the content of public speech for Developing the public speaking skills.	Comprehension & Evaluation (Level K2 & K5)
<b>AUCAC5 / Core – V / Partnership Accounting</b>		

CO1.	Acquiring knowledge on the features and legal requirements of partnership firms.	Knowledge (Level K1)
CO2.	Applying the rules relating to Admission of a partner and solving problems.	Application (Level K3)
CO3.	Applying the rules relating to Retirement and death of a partner.	Application (Level K3)
CO4.	Discussing the case Garner vs. Murray and solving problems relating to insolvency of partners and distributing the final settlement of amount due to the partners on dissolution of firms.	Analysis(Level K4)
CO5.	Demonstrating the concept of Amalgamation of partnership firms and solving problems.	Application (Level K3)
<b>AUCAC6 / Core – VI / Banking Theory and Practice</b>		
CO1.	Understanding and explaining the conceptual frame work of banking.	Knowledge & Application (Level K1 & K3)
CO2.	Explaining the relationship between banker and customer and gaining knowledge regarding the rights and obligations of a banker.	Comprehension (Level K2)
CO3.	Analyzing the features of a cheque and discussing about material alteration, crossing, endorsement and marking of a cheque.	Analysis (Level K4)
CO4.	Understanding the concept of Mobile banking, Internet banking, ATM and CDM.	Comprehension (Level K2)
CO5.	Building knowledge about EFT, ECS and EPS in Banking Sector.	Application (Level K3)
<b>AUCAC7 / Core – VII / Company Law</b>		
CO1.	Gaining knowledge on the characteristics of joint stock companies and different kinds of companies.	Knowledge (Level K1)
CO2.	Identifying the documents to be filed at the time of incorporation of company.	Application (Level K3)
CO3.	Acquiring knowledge on the Memorandum of Association and Articles of Association, its contents and alteration	Comprehension (Level K2)
CO4.	Discussing the contents of prospectus and analyzing the legal rules relating to issue of prospectus	Analysis (Level K4)
CO5.	Understanding the concept of management, control and winding up of companies.	Comprehension (Level K2)
<b>AUCAL2 / Core – VIII / Visual Basic - Practical</b>		
CO1.	Designing the Application form and Authentication form Using Visual Basic.	Application & Synthesis (Level K3 & K6)
CO2.	Applying different colors and creating color mixture, picture animation by using various controls in VB	Application & Synthesis (Level K3 & K6)
CO3.	Developing a multiple choice question and Flex Grid Control by applying tools in VB.	Application & Synthesis (Level K3 & K6)
CO4.	Preparing the students mark list and employee details by using DAO and ADO Control tools	Application & Synthesis (Level K3 & K6)
CO5.	Creating a Program for calculating simple interest,	Application & Synthesis (Level K3 & K6)
<b>AUCAA3 / Allied – III / Business Statistics</b>		

CO1.	Understanding the concepts, importance, functions and role of statistics in various disciplines.	Knowledge (Level K1)
CO2.	Computing the measures of central value Mean, Median and Mode.	Application (Level K3)
CO3.	Computing the measures of Dispersion, Range, Quartile Deviation, mean deviation and standard deviation.	Application (Level K3)
CO4.	Analysing the significance and computation of correlation and regression analysis.	Application & Analysis (Level K3 & K4)
CO5.	Constructing index numbers including consumer price index.	Analysis (Level K4)
<b>AUCAWE3 / Part – IV / SBC / Women Entrepreneurship</b>		
CO1.	Understanding the concept, importance and types of entrepreneurs.	Knowledge (Level K1)
CO2.	Explaining the meaning and definitions of women entrepreneurs and differentiate it from male entrepreneurs	Comprehension & Analysis (Level K2 & K4)
CO3.	Analyzing the problems of women entrepreneurs and identifying institutions supporting women entrepreneurs.	Application & Analysis (Level K3 & K4)
CO4.	Creating ideas to business journey in a structured way.	Evaluation (Level K5)
CO5.	Imparting awareness regarding the systematic process of developing the product launching.	Evaluation (Level K5)
<b>AUCAN1 / Part – IV / NME – I / Practical Banking</b>		
CO1.	Understanding the relationship between banker and customer.	Knowledge (Level K1)
CO2.	Distinguishing the various types of deposits and loans offered by the banks.	Analysis (Level K4)
CO3.	Drafting letters to the bank relating to stop payment, dishonor of a cheque, requisition for an overdraft and agency services.	Application (Level K3)
CO4.	Fill up application for opening account, Pay in slip and withdrawal slip.	Application (Level K3)
CO5.	Fill up of forms relating to fund transfer.	Application (Level K3)
<b>AUCAC8 / Core – IX / Corporate Accounting</b>		
CO1.	Acquire the conceptual knowledge of the fundamentals of corporate accounting.	Knowledge (Level K1)
CO2.	Applying the accounting procedure relating to issue and redemption of preference shares.	Application (Level K3)
CO3.	Applying the provisions of companies Act for solving problems relating to issue and redemption of debentures.	Application (Level K3)
CO4.	Evaluating the procedure followed for valuation of Goodwill and Share.	Evaluation (Level K5)
CO5.	Preparing and presenting company final accounts according to the requirements of schedule IV.	Analysis (Level K4)
<b>AUCAC9 / Core – X / Business Management</b>		
CO1.	Familiarising the basic concepts, principles and practices of business management.	Comprehension (Level K2)
CO2.	Acquiring knowledge on the concept of planning, its importance and process.	Comprehension (Level K2)
CO3.	Gaining knowledge on the concept of organization and differentiating formal and informal organization.	Comprehension & Analysis

		(Level K2 & K4)
CO4.	Discussing about the delegation and decentralisation of authority in the organisation.	Evaluation (Level K5)
CO5.	Analyzing the staffing process, communication and control functions.	Analysis (Level K4)
<b>AUCAC10 / Core – XI / Auditing</b>		
CO1.	Assessing the qualities of an auditor, his rights and duties, procedure to be followed for appointment and removal of auditors.	Application (Level K3)
CO2.	Acquiring knowledge on various records to be maintained for carrying out audit work.	Comprehension (Level K2)
CO3.	Knowing the concepts of vouching and procedure to be followed in vouching of cash book.	Evaluation (Level K5)
CO4.	Discussing the steps required in vouching of trade transactions in an organization.	Analysis (Level K4)
CO5.	Discussing the steps involved in verification and valuation of assets and liabilities.	Analysis (Level K4)
<b>AUCAL3 / Core – XII / Relational Database Management System - Practical</b>		
CO1.	Creating the student table & employee payroll and applying the SQL Commands	Application & Synthesis (Level K3 & K6)
CO2.	Creating the book table and applying the SQL Commands	Application & Synthesis (Level K3 & K6)
CO3.	Evaluating the SQL Program using set operators , Numeric function, String function and Date function	Application & Evaluation (Level K3 & K5)
CO4.	Designing the PL/SQL program for Exception Handling & Functions	Application & Synthesis (Level K3 & K6)
CO5.	Calculating Simple Interest and Compound Interest using PL/SQL.	Application & Evaluation (Level K3 & K5)
<b>AUCAA4 / Allied – IV / Business Mathematics</b>		
CO1.	Recognizing the application of SET theory in real life situation.	Evaluation (Level K5)
CO2.	Distinguishing with the Simple and compound interest and Demonstrating its Calculations.	Analysis (Level K4)
CO3.	Explaining the uses of Ratios in Real life situation.	Application (Level K3)
CO4.	Performing the Matrix operations and Expressing a system of Simultaneous Linear Equations in Matrix Form.	Evaluation (Level K5)
CO5.	Understanding the basic principles of probability and applying these principles in problem solving situation.	Comprehension & Application (Level K2 & K3)
<b>AUCAEC4 / Part – IV / SBC / E-Commerce</b>		
CO1.	Understanding the concept and objectives of E-Commerce.	Comprehension (Level K2)
CO2.	Acquiring the knowledge about classification of E-Commerce.	Comprehension (Level K2)

CO3.	Discussing the concept of E-commerce technologies and analysing its application in business.	Comprehension & Analysis (Level K2 & K4)
CO4.	Elucidating the process of EDI.	Analysis (Level K4)
CO5.	Assessing the E-Security protection as per the Information Technology Act-2000.	Evaluation (level K5)
<b>AUCAC11 / Core – XIII / Income Tax Law and Practice</b>		
CO1.	Understanding the basic concepts of Income tax, residential status of an assessee and applying the various provisions of Income Tax Act 1961 for computing tax liability.	Comprehension & Application (Level K2 & K3)
CO2.	Infer the provisions of Income from salary and its computation.	Analysis (Level K4)
CO3.	Explaining about Income from House property and its computation.	Comprehension & Analysis (Level K2 & K4)
CO4.	Acquiring the skills of computing profits and gains of business or profession and capital gains.	Evaluation (Level K5)
CO5.	Computing Income from other sources and calculating total income after set-off and carry forwards.	Evaluation (Level K5)
<b>AUCAC12 / Core – XIV / Cost Accounting</b>		
CO1.	Understanding the concepts of cost accounting, its advantages and preparation of cost sheet.	Comprehension & Application (Level K2 & K3)
CO2.	Gaining knowledge about the various levels of stock to be maintained in the stores and recording the quantity and value of materials in Bin card and stores ledger	Comprehension & Application (Level K2 & K3)
CO3.	Acquiring knowledge on remuneration and incentives given to labour and examines different methods of wage payment.	Comprehension & Analysis (Level K2 & K4)
CO4.	Allocating and apportioning the overheads to production and service departments and calculating the overhead absorption rate.	Analysis (Level K4)
CO5.	Predicting the total cost and unit cost of a product at each stage of production in process costing.	Evaluation (Level K5)
<b>AUCAC13 / Core – XV / Marketing</b>		
CO1.	Defining the core concepts of marketing and discussing the role of marketing in Business and Society.	Comprehension & Application (Level K2 & K3)
CO2.	Analysing the different stages of product life cycle and identifying the importance of branding and packaging.	Comprehension & Analysis (Level K2 & K4)
CO3.	Acquiring knowledge on the concept of pricing, channels of distribution and analysing the factors influencing pricing and channels of distribution.	Comprehension & Application (Level K2 & K3)
CO4.	Understanding the concept of sales promotion, advertising and analysing the different kinds of advertising medias.	Comprehension & Analysis (Level K2 & K4)
CO5.	Applying the recent developments in marketing to improve the profitability of an organization.	Application (Level K3)
<b>AUCAE1 / Major Elective – I Option – I / Indian Financial Markets</b>		
CO1.	Understanding the financial concept, system and structure of financial market and analyzing the weakness	Comprehension & Analysis



	of Indian financial system.	(Level K2 & K4)
CO2.	Observing the money market operations and examining the features of various money market instruments.	Application & Analysis (Level K3 & K4)
CO3.	Recognizing the role played by new issue market and analyzing the different methods of floating new issue.	Application & Analysis (Level K3 & K4)
CO4.	Examining the function, procedures of stock exchange and analyzing the defects of stock market.	Application & Analysis (Level K3 & K4)
CO5.	Acquiring knowledge about controller of capital issues and SEBI Guidelines regarding securities market.	Comprehension (Level K2)
<b>AUCAE1 / Major Elective – I Option – II / Strategic Management</b>		
CO1.	Understanding the meaning, importance, process and model of strategic Management	Comprehension (Level K2)
CO2.	Gaining knowledge on the concept of corporate social planning.	Comprehension (Level K2)
CO3.	Acquiring conceptual knowledge on strategy formulation and distinguishing different types of strategy formulation.	Comprehension & Analysis (Level K2 & K4)
CO4.	Evaluating the various tools and Techniques used for strategic analysis.	Evaluation (Level K5)
CO5.	Analyzing the various methods used for strategic Implementation, Evaluation and Control.	Analysis (Level K4)
<b>AUCAE2 / Major Elective – II Option – I / Image Editing Process – Practical</b>		
CO1.	Creating Greeting Cards, Visiting Cards using Photoshop.	Application & Synthesis (Level K3 & K6)
CO2.	Creating Invitations, converting the black and white images into color images using Photoshop.	Application & Synthesis (Level K3 & K6)
CO3.	Designing the Notice, Cloning image by using Photoshop.	Application & Synthesis (Level K3 & K6)
CO4.	Applying Morphing and photos editing by using tools in Photoshop.	Application & Evaluation (Level K3 & K5)
CO5.	Designing Banners& ID Card in Photoshop.	Application & Evaluation (Level K3 & K5)
<b>AUCAE2 / Major Elective – II Option – II / Java Programming - Practical</b>		
CO1.	Developing applications using Strings, Interfaces and Packages and applets.	Application & Synthesis (Level K3 & K6)
CO2.	Constructing java programs using Multithreaded Programming and Exception Handling.	Application & Synthesis (Level K3 & K6)
CO3.	Applying the creation of objects, classes and methods and the concepts of constructor, methods overloading, Arrays, branching and looping.	Analysis & Synthesis (Level K4 & K6)
CO4.	Designing the frame with text fields and drawing the Shapes in Java Program.	Application & Synthesis

		(Level K3 & K6)
CO5.	Creating data files and designing a page using AWT controls and Mouse Events in java programming.	Application & Synthesis (Level K3 & K6)
<b>AUCACP5 / Part – IV / SBC / Commercial Practices</b>		
CO1.	Drafting letters and applications to the local bodies under various circumstances.	Application (Level K3)
CO2.	Fixing brand name, preparing sales report, minutes, agenda and advertisement slogan.	Analysis (Level K4)
CO3.	Applying knowledge for filing of GST Registration form and PAN Card.	Application (Level K3)
CO4.	Filling up of forms relating to banking transactions and preparing saral form.	Analysis (Level K4)
CO5.	Evaluating the tax Liability of individual and applying the knowledge of E-Filing of Tax return.	Application & Evaluation (Level K3 & K5)
<b>AUCAC14 / Core – XVI / Management Accounting</b>		
CO1.	Acquiring the basic concept of Management accounting and differentiating it from cost and financial accounting.	Knowledge & Analysis (Level K1 & K4)
CO2.	Discussing the preparation of fund flow statement and cash flow statement.	Comprehension & Analysis (Level K2 & K4)
CO3.	Applying the techniques of preparation of standard costing and variance analysis and analyzing its usefulness to business.	Application & Analysis (Level K3 & K4)
CO4.	Evaluating the techniques of Marginal costing and applying it in decision making process.	Application & Evaluation (Level K3 & K5)
CO5.	Acquiring knowledge about the concept and objects of Budgeting and preparation of cash and flexible budgets.	Knowledge & Evaluation (Level K1 & K5)
<b>AUCAC15 / Core – XVII / Goods and Services Tax</b>		
CO1.	Understanding the basic principles underlying indirect taxation and distinguishing between direct and indirect taxes.	Knowledge & Analysis (Level K1 & K4)
CO2.	Identifying and analysing the procedural aspects relating to GST.	Application (Level K3)
CO3.	Acquiring the knowledge of registration under GST	Comprehension (Level K2)
CO4.	Examining the rules and features with regard to valuation of supply of goods and services and input tax credit.	Analysis (Level K4)
CO5.	Understanding the concept of levy and collection of GST under GST Act.	Comprehension (Level K2)
<b>AUCAL4 / Core – XVIII / Business Accounting with Tally – Practical</b>		
CO1.	Preparing Ledger, Day Book, trail balance and final accounts.	Evaluation (Level K5)
CO2.	Creating stock summary and design cost centre and cost categories.	Synthesis (Level K6)
CO3.	Computing purchase order and sales order status.	Evaluation (Level K5)
CO4.	Creating employee pay roll and bill – wise statement.	Synthesis (Level K6)

CO5.	Computing GST and Ratios.	Evaluation (Level K5)
<b>AUCAEL5 / Major Elective - III Option – I / Web Designing - Practical</b>		
CO1.	Understanding and applying the various HTML tags and creating the program for application form and students Mark List	Comprehension & Synthesis (Level K2 & K6)
CO2.	Designing and creating the program for link pages, frame and template for resume preparation.	Application & Synthesis (Level K3 & K6)
CO3.	Displaying a webpage for College department	Application & Synthesis (Level K3 & K6)
CO4.	Creating a website for native place and displaying employee details using XML.	Application & Synthesis (Level K3 & K6)
CO5.	Designing a Website for Banks, Jewellery shop, Hospital & Supermarkets.	Application & Synthesis (Level K3 & K6)
<b>AUCAEL5 / Major Elective – III Option – II / SPSS Package - Practical</b>		
CO1.	Prepare the master table	Knowledge & Application (Level K1 & K3)
CO2.	Analyse the data through Descriptive Statistics	Application & Analysis (Level K3 & K4)
CO3.	Apply ANOVA and T Test	Comprehension & Application (Level K2 & K3)
CO4.	Carryout Correlation and regression Analysis	Comprehension & Application (Level K2 & K3)
CO5.	Conduct Non-Parametric Statistics analysis through SPSS	Application & Analysis (Level K3 & K4)
<b>AUCAN2 / Part – IV / NME – II / Stock Market Practices</b>		
CO1.	Understanding the financial concept, system and structure of financial market	Comprehension (Level K2)
CO2.	Gaining knowledge about the classification of financial markets	Analysis (Level K4)
CO3.	Recognizing the role played by new issue market and analyzing the different methods of floating new issue.	Analysis (Level K4)
CO4.	Examining the functions of stock exchange	Analysis (Level K4)
CO5.	Acquiring knowledge about listing of securities and mechanics of trading in stock exchanges	Application (Level K3)
<b>M.Com</b>		
<b>M.Com / PROGRAMMES OUTCOMES</b>		
<b>POs</b>	<b>Description of POs</b>	
PO1	Equipped with in-depth knowledge on concepts, principles and recent developments in the core functional areas such as accounting,	

	finance, banking, insurance, taxation, economics, marketing and business organisation.	
PO2	Acquire skills and apply the principles and practices of commerce, economics, accountancy and finance in real time business situation.	
PO3	Function effectively as an individual or as a member of an organisation or leader in a team by exhibiting interpersonal, marketing and leadership skill and human values.	
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	Enriched with knowledge as to professional practices, business practices and entrepreneurial skill needed for competitive global environment.	
<b>M.Com / COURSE OUTCOMES</b>		
	<b>Description of Cos</b>	<b>Bloom's Taxonomy / Cognitive Domain</b>
<b>APCOC1 / Core – I / Business Environment</b>		
CO1.	Analysing the various factors affecting business environment and discussing the provisions of new industrial policy 1991.	Analysis (Level K4)
CO2.	Acquiring the knowledge about the concept of Privatization, liberalization and Globalization.	Comprehension (Level K2)
CO3.	Analysing the problems of small scale industries and reasons for industrial sickness.	Analysis (Level K4)
CO4.	Gaining knowledge about social responsibility of business and Explaining the provisions of consumer protection act 1986.	Comprehension & Application (Level K2 & K3)
CO5.	Realising the significance of FDI& its Growth in India.	Analysis (Level K4)
<b>APCOC2 / Core – II / Managerial Economics</b>		
CO1.	Understanding the nature and scope of managerial economics and Explaining its relation with other disciplines.	Comprehension & Application (Level K2 & K3)
CO2.	Analysing about demand and discussing the factors influencing demand.	Comprehension & Analysis (Level K2 & K4)
CO3.	Gaining knowledge about cost and production analysis and analyzing the factors deciding economies of scale of production.	Application (Level K3)
CO4.	Discussing the mechanism of determining price under different market situations.	Analysis (Level K4)
CO5.	Analysing the difficulties in measurement of national income and Per capita Income.	Analysis (Level K4)
<b>APCOC3 / Core – III / Accounting for Decision Making</b>		
CO1.	Examining the theoretical framework of cost accounting and preparing cost sheet.	Application & Analysis (Level K3 & K4)
CO2.	Acquiring knowledge in the preparation of contract account and ascertaining the cost of a product or	Comprehension & Application

	service.	(Level K2 & K3)
CO3.	Inferring the theoretical concept of management accounting and Analyzing the financial data from annual reports of companies.	Comprehension & Application (Level K2 & K3)
CO4.	Understanding the preparation of various Ratios and Application of marginal costing techniques in business decision making.	Comprehension & Application (Level K2 & K3)
CO5.	Computing different types of Budgets to satisfy the needs of the business organisations.	Synthesis (Level K6)
<b>APCOC4 / Core – IV / Financial Markets and Services</b>		
CO1.	Gaining knowledge on structure of financial system and its role in economic development of a country.	Comprehension (Level K2)
CO2.	Understanding the concept of money market and Analysing its role in economic development.	Comprehension & Analysis (Level K2 & K4)
CO3.	Analysing the features and functions of different types of financial markets.	Analysis (Level K4)
CO4.	Examining the role and functions of merchant banking and credit rating agencies.	Analysis (Level K4)
CO5.	Gaining knowledge on Mutual funds and Discussing the provisions and guidelines of SEBI with regard to financial markets.	Comprehension (Level K2)
<b>APCOE1 / Elective – I / Option – I / Organizational Behaviour</b>		
CO1.	Developing basic concept of organizational behavior and its framework	Application (Level K3)
CO2.	Analysing the influence of personality perception, learning, attitude and motivation on human behavior.	Analysis (Level K4)
CO3.	Discussing about team dynamics, work place behavior and conflict management.	Analysis (Level K4)
CO4.	Gaining knowledge about leadership and communication.	Comprehension (Level K2)
CO5.	Discussing the determinants of job satisfaction and Analysing the implications of organisation culture and change for the effective functioning of an organisation.	Analysis (Level K4)
<b>APCOE1 / Elective – I / Option - II / Retail Marketing</b>		
CO1.	Understanding the Concept, Evolution, Types and Benefits of Retail Marketing.	Comprehension (Level K2)
CO2.	Analyzing the merchandise performance and Pricing strategies in Retail Marketing.	Analysis (Level K4)
CO3.	Acquiring knowledge about Information system in retailing and Applying technology in retail marketing.	Comprehension & Application (Level K2 & K3)
CO4.	Discussing about the future trends in retail marketing in India	Analysis (Level K4)
CO5.	Analysing the Ethical and legal issues, Social responsibility, Environmental orientation and Waste reduction in retail stores.	Analysis (Level K4)
<b>APCOC5 / Core – V / Direct Tax</b>		
CO1.	Understanding the provisions of Income tax Act and applying the provisions in the computation of Residential status and Income from Salary.	Comprehension & Application (Level K2 & K3)
CO2.	Assessment of income under House property and Profits and gains from Business or Profession by	Evaluation (Level K5)

	applying the provisions of income tax act.	
CO3.	Applying the provisions of Capital Gains and Income from other Sources for solving problems.	Application (Level K3)
CO4.	Computing the Gross total income and Total income of an individual after allowing deduction U/S 80C-80U.	Evaluation (Level K5)
CO5.	Applying the provisions of Income Tax Act regarding Set-off and Carry forward of losses.	Application (Level K3)
<b>APCOC6 / Core – VI / Investment Management</b>		
CO1.	Gaining knowledge about the concept and importance of investment and Analysing the factors, features and process of investment program.	Comprehension & Analysis (Level K2 &K4)
CO2.	Differentiating the merits and demerits of various investment alternatives.	Analysis (Level K4)
CO3.	Acquiring knowledge about Risk and Security Analysis and analyzing the various types of risk and security analysis.	Comprehension & Analysis (Level K2 &K4)
CO4.	Analysing the concept and procedure involved in technical analysis.	Analysis (Level K4)
CO5.	Evaluating the selection, performance and Applying the portfolio construction models in portfolio management.	Application & Evaluation (Level K3 & K5)
<b>APCOC7 / Core – VII / Advanced Corporate Accounting</b>		
CO1.	Preparing the consolidated balance sheet of holding company.	Synthesis (Level K6)
CO2.	Computing the deficiency / surplus available for a shareholder in case of winding-up of a company and preparing liquidators final statement of account.	Evaluation (Level K5)
CO3.	Preparing the Final accounts of banking companies by observing the provisions of Companies Act.	Synthesis (Level K6)
CO4.	Acquiring knowledge on different methods of valuation of goodwill & shares and solving the problems.	Comprehension & Evaluation (Level K2 &K4)
CO5.	Understanding the concepts of Human Resource Accounting and Accounting standards.	Comprehension (Level K2)
<b>APCOC8 / Core – VIII / Business Accounting with Tally - Practical</b>		
CO1.	Preparing Day book, Trial balance and Final accounts of Companies.	Synthesis (Level K6)
CO2.	Designing stock summary, cost centers and categories with class.	Synthesis (Level K6)
CO3.	Displaying ratio analysis, cash flow, fund flow statements and Re-Order level status.	Synthesis (Level K6)
CO4.	Computing valuation of stock under FIFO, LIFO Method, purchase and sale order and bill-wise statement.	Synthesis (Level K6)
CO5.	Preparing Employee payroll and Creating accounting vouchers with GST calculations.	Synthesis (Level K6)
<b>APCOE2 / Elective – II / Option – I / Marketing Management</b>		
CO1.	Understanding the concepts, objectives, importance and functions of marketing management.	Comprehension (Level K2)
CO2.	Analysing the market opportunities, conducting market research.	Analysis (Level K4)
CO3.	Understanding the concept of market segmentation and analyzing different promotional strategies for	Comprehension & Analysis

	marketing products.	(Level K2 &K4)
CO4.	Acquiring knowledge on service marketing and applying the marketing mix strategies for real time service organisation.	Comprehension & Application (Level K2 & K3)
CO5.	Gaining knowledge about international marketing and analysing the environmental factors affecting international marketing.	Comprehension & Analysis (Level K2 &K4)
<b>APCOE2 / Elective – II / Option – II / Export and Import Trade Procedures</b>		
CO1.	Understanding the basic concept of exports and analysing the rules for successful exporting.	Comprehension & Analysis (Level K2 &K4)
CO2.	Acquiring knowledge on Registration of Exports, Appointing Overseas agent and Arranging finance for exports.	Comprehension (Level K2)
CO3.	Analyzing the Export procedure and Preparing the Export Documents.	Analysis (Level K4)
CO4.	Examining the provisions of Import trade law and analyzing the preliminaries for starting import business.	Analysis (Level K4)
CO5.	Discussing the RBI's directives for making payments for Imports.	Analysis (Level K4)
<b>APCOC9 / Core – IX / Business Research Methods</b>		
CO1.	Developing a conceptual understanding of research work	Comprehension & Analysis (Level K2 &K4)
CO2.	Identifying and formulating the research problems and framing hypotheses.	Evaluation (Level K5)
CO3.	Constructing sample framework and structure the tools of data collection.	Synthesis (Level K6)
CO4.	Processing, analysing, interpreting and presenting the data collected.	Analysis (Level K4)
CO5.	Analysing the qualities of good research report according to situations.	Analysis & Synthesis (Level K4 & K6)
<b>APCOC10 / Core – X / Statistics for Business</b>		
CO1.	Applying the statistical tools such as correlation, regression in solving business research problems.	Application (Level K3)
CO2.	Framing and testing the hypothesis using appropriate statistical tools	Synthesis (Level K6)
CO3.	Testing the Significance of Large and Small Samples [Z test and t test].	Application (Level K3)
CO4.	Applying the Chi square test and Goodness of Fit and Analysis of Variance in Two way classification table (ANOVA).	Application & Analysis (Level K3 & K4)
CO5.	Gaining Knowledge on probability and theoretical distribution and Applying its theorems in solving research problems.	Comprehension & Application (Level K2 & K3)
<b>APCOC11 / Core – XI / Indirect Tax</b>		
CO1.	Understanding the basic principles of indirect taxation and distinguish between direct and indirect taxes.	Comprehension & Analysis (Level K2 & K4)
CO2.	Identifying and analysing the procedural aspects relating to levy and collection of GST and registration under GST.	Comprehension & Analysis (Level K2 & K4)
CO3.	Examining the rules and features with regard to the valuation of supply of goods/services and input tax	Evaluation (Level K5)

	credit.	
CO4.	Analyzing the provisions of Levy and Collection, Returns, Payment and Refund of CGST, SGST and IGST.	Analysis (Level K4)
CO5.	Acquiring knowledge on the various provisions of Customs Act 1962 and Analysing the various classifications and valuation of goods under customs law.	Comprehension & Analysis (Level K2 & K4)
<b>APCOC12 / Core – XII / Data Analysis using Ms-Excel and SPSS - Practical</b>		
CO1.	Constructing the spreadsheet using advanced functions in MS-Excel.	Synthesis (Level K6)
CO2.	Applying various techniques of formatting and editing of Excel sheet.	Application (Level K3)
CO3.	Determining Ratios based on profit& loss account and Balance sheet.	Evaluation (Level K5)
CO4.	Computing Mean, Median, Mode and Standard deviation	Synthesis (Level K6)
CO5.	Applying business application tools like trend analysis, t-Test, F Test, ANNOVA, Chi-Square Test using SPSS.	Application (Level K3)
<b>APCOE3 / Elective – III / Option – I / Internet and E-Commerce</b>		
CO1.	Acquiring knowledge about Digital cash, digital signature, Digital copyrights and Token.	Comprehension (Level K2)
CO2.	Discussing objectives, benefits and factors promoting e-commerce & summarizing the e-commerce framework.	Comprehension & Analysis (Level K2 & K4)
CO3.	Distinguishing various e-commerce models and applying it in the real time business situation.	Comprehension & Application (Level K2 & K3)
CO4.	Examining the various layers of EDI and Applications of EDI in Business.	Evaluation (Level K5)
CO5.	Discussing the features of E-security and technology and analyzing the provisions of Information Technology Act 2000.	Comprehension & Analysis (Level K2 & K4)
<b>APCOE3 / Elective – III / Option – II / Customer Relationship Management</b>		
CO1.	Understanding the theoretical framework of CRM and Analysing its significance to the stakeholders.	Comprehension & Analysis (Level K2 & K4)
CO2.	Analysing the Customer information Database, and Discussing about the individual and group customer relationship behaviour.	Analysis (Level K4)
CO3.	Acquiring knowledge about Elements of CRM and Analysing the different models of CRM.	Comprehension & Analysis (Level K2 & K4)
CO4.	Discussing about the Strategic CRM planning process and role of CRM managers in organisation.	Analysis (Level K4)
CO5.	Gaining knowledge about e-CRM Solutions and CRM software packages.	Comprehension (Level K2)
<b>APCOC13 / Core – XIII / Financial Management</b>		
CO1.	Understanding the Conceptual framework of Financial management and analyzing the key financial decisions of the concern.	Comprehension & Analysis (Level K2 & K4)



CO2.	Applying the knowledge and skill on contemporary areas of cost of capital and capital budgeting.	Application (Level K3)
CO3.	Explaining about the concept of leverage and capital structure & Analyzing the determinants and theories of capital structure.	Comprehension & Analysis (Level K2 & K4)
CO4.	Gaining knowledge on the concept of working capital and analyzing the factors determining working capital requirements.	Comprehension & Analysis (Level K2 & K4)
CO5.	Examining systematically the dividend policy determinants of dividend policy and various theories of dividend.	Analysis (Level K4)
<b>APCOC14 / Core – XIV / Entrepreneurship Development</b>		
CO1.	Understanding the concept of entrepreneurship and Analysing the motivational factors& Problems of women entrepreneurs.	Comprehension & Analysis (Level K2 & K4)
CO2.	Acquiring knowledge about project identification, formulation, selection, project appraisal and describing the steps for starting a small industry.	Comprehension (Level K2)
CO3.	Gaining knowledge on MSME and Analysing the steps, incentives and subsidy and sickness in small scale industries.	Comprehension & Analysis (Level K2 & K4)
CO4.	Gaining knowledge about institutional financial support available to entrepreneurs.	Comprehension (Level K2)
CO5.	Analysing the need and growth of rural entrepreneurship and discussing the steps taken by the Government to promote the rural industries.	Analysis (Level K4)
<b>APCOE4 / Elective – IV / Option – I / International Business</b>		
CO1.	Understanding and analyzing the need, type and problems of International Business.	Comprehension & Analysis (Level K2 & K4)
CO2.	Examining the international trading environment and analyzing the trade barriers, economic integration in International Business.	Evaluation (Level K5)
CO3.	Analysing the components of balance of payment and Identifying the measures to be undertaken to mitigate the disequilibrium in balance of payment.	Analysis (Level K4)
CO4.	Evaluating the role of IMF and World bank in promoting International Trade .	Evaluation (Level K5)
CO5.	Acquiring knowledge on various export promotional measures and Discussing the role of ECGC , EXIM bank in India's Foreign Trade.	Comprehension & Analysis (Level K2 & K4)
<b>APCOE4 / Elective – IV / Option – II / Logistics and Supply Chain Management</b>		
CO1.	Developing the basic concept of Logistic supply chain management and its framework	Application (Level K3)
CO2.	Distinguishing the features of various inventory control methods and examining the commercial aspects involved in distribution channel management.	Evaluation (Level K5)
CO3.	Analysing the need, importance components of supply chain management.	Analysis (Level K4)
CO4.	Discussing the role of performance drivers and key enablers in supply chain management.	Analysis (Level K4)
CO5.	Gaining the knowledge on various models of supply chain management and applying the supply chain concept in real time business strategy.	Comprehension & Application (Level K2 & K3)

**M.Phil (Commerce)****M.Phil / PROGRAMMES OUTCOMES**

<b>POs</b>	<b>Description of POs</b>	
PO1	Demonstrate an extensive and in-depth knowledge on research methodology and In the area of specialization.	
PO2	Communicate the research ideas proficiently, write analytically and clearly present complex information to different groups.	
PO3	Identify the research problems, formulate and test hypotheses, analyse, interpret and draw conclusion on the basis of empirical and analytical data.	
PO4	Engage research independently through life-long learning in contemporary areas of commerce.	
PO5	Inspiring them to become proactive and hardworking individuals, willing to plough back the benefits of their education into the society.	
<b>M.Phil / COURSE OUTCOMES</b>		
	<b>Description of Cos</b>	<b>Bloom's Taxonomy / Cognitive Domain</b>
<b>Core – I / Research Methodology</b>		
CO1.	Analyzing the utility and quality of good research.	Analysis (Level K4)
CO2.	Identifying and formulating research problems and framing hypotheses.	Analysis (Level K4)
CO3.	Applying various methods and techniques of sampling as a tool for data collection.	Application (Level K3)
CO4.	Presenting the data as a solution for research problem.	Evaluation & Synthesis (Level K5 & K6)
CO5.	Remembering the art of writing the reports and to be cautious of plagiarism	Synthesis (Level K6)
<b>Core – II / Techniques of Research</b>		
CO1.	Understanding the concept and computation of correlation and regression analysis.	Synthesis (Level K6)
CO2.	Understanding the quantitative techniques and applying it in solving business problems.	Synthesis (Level K6)
CO3.	Testing of significance for attributes, large and small samples.	Application (Level K3)
CO4.	Applying the statistical tools $\chi^2$ , F and ANOVA in business research problems	Synthesis (Level K6)
CO5.	Applying non-parametric test for solving the research problem.	Evaluation (Level K5)
<b>Area Paper – I / Entrepreneurship Development</b>		
CO1.	Acquiring knowledge on the basic concepts of Entrepreneurship	Comprehension (Level K2)
CO2.	Applying tools and techniques in the project formulation and selection	Application (Level K3)
CO3.	Understanding and applying for incentives and subsidies and gaining knowledge on sickness in small scale industries.	Application (Level K3)
CO4.	Analyzing the institutional support and institutional finance to entrepreneurs.	Analysis (Level K4)
CO5.	Gaining knowledge about rural entrepreneurship and modernization of rural industries.	Comprehension (Level K2)

<b>Area Paper – II / Banking and Financial Services</b>		
CO1.	Acquiring knowledge on the classification, functions and services of commercial banks.	Knowledge & Application (Level K1 & K3)
CO2.	Examine the sources of rural finance.	Analysis (Level K4)
CO3.	Evaluating the classification of financial services and examining the role and functions of merchant banking.	Comprehension (Level K2)
CO4.	Gaining the knowledge on venture capital and classification of mutual funds.	Evaluation (Level K5)
CO5.	Analyzing the role and functions of credit rating agencies.	Knowledge (Level K1)
<b>Area Paper – III / Advanced Financial Management</b>		
CO1.	Understanding the various concepts in financial Management, ratio Analysis and preparation of fund flow and cash flow statements.	Comprehension (Level K2)
CO2.	Applying the knowledge and skills on contemporary areas of capital budgeting.	Application (Level K3)
CO3.	Computing the financial and operating leverage and analyzing the determinants of capital structure.	Analysis & Synthesis (Level K4 & K6)
CO4.	Calculating the cost of capital for various sources of capital.	Synthesis (Level K6)
CO5.	Analyzing the in-depth knowledge on dividend theories.	Analysis (Level K4)
<b>Area Paper – VI / Human Resource Management</b>		
CO1.	Developing the concepts of Human Resource Management and its framework.	Application (Level K3)
CO2.	Examine the process and methods of finding and hiring employees through recruitment and selection.	Analysis (Level K4)
CO3.	Analyzing the career planning stages, training methods and formulating the worth of the jobs in an organization.	Analysis & Synthesis (Level K4 & K6)
CO4.	Understanding the concept of job evaluation and gaining knowledge about incentives and benefits to employees.	Evaluation (Level K5)
CO5.	Analyzing how far motivation, morale and employee empowerment are pivotal to business enterprise.	Analysis (Level K4)
<b>Area Paper – V / Marketing Management</b>		
CO1.	Understanding the concept, objectives, importance and functions of marketing management.	Comprehension (Level K2)
CO2.	Analyzing the marketing opportunities and understanding about market research.	Comprehension & Analysis (Level K2 & K4)
CO3.	Creating an in depth knowledge about product management and new product Development	Synthesis (Level K6)
CO4.	Developing the knowledge about market segmentation targeting and market positioning.	Application (Level K3)
CO5.	Analyzing the recent Development in marketing such as green marketing online marketing and rural marketing	Analysis (Level K4)
<b>EXTRA-CREDIT COURSES</b>		
<b>Semester – I / Human Rights and Duties</b>		

CO1.	Understand the concept of human rights.	Knowledge & Comprehension (Level K1 & K2)
CO2.	Acquiring knowledge about the fundamental rights and duties.	Comprehension & Application (Level K2 & K3)
CO3.	Know the role of National and State Human Rights Commission.	Comprehension & Application (Level K2 & K3)
CO4.	Recognise the concept of rights to clean environment and its development.	Comprehension, Application & Analysis (Level K2, K3 & K4)
CO5.	Gaining knowledge about constitutional rights and duties / statutory rights and duties.	Application & Analysis (Level K3 & K4)
<b>Semester – III / Disaster Management</b>		
CO1.	Understand the concept of disaster and disaster management.	Knowledge & Comprehension (Level K1 & K2)
CO2.	Constructing knowledge about the types of disaster.	Comprehension & Application (Level K2 & K3)
CO3.	Analysing the do's and don'ts during various types of disaster.	Application & Analysis (Level K3 & K4)
CO4.	Familiarising the concept about the risk and crisis management.	Comprehension, Application & Analysis (Level K2, K3 & K4)
CO5.	Building knowledge about the hazard and vulnerability profile of India.	Comprehension & Application (Level K2 & K3)
<b>Semester – V / Human Resource Development</b>		
CO1.	Understanding the concept of human resource development, needs and methods.	Knowledge & Comprehension (Level K1 & K2)
CO2.	Comprehending the ideas of career planning and career development.	Comprehension & Application (Level K2 & K3)
CO3.	Realise the importance of recruitment policy and analyse the factors affecting recruitment policy.	Application & Analysis (Level K3 & K4)
CO4.	Building knowledge about the need of training and various methods of training.	Application & Analysis (Level K3 & K4)
CO5.	Acquiring knowledge about the performance appraisal and also analyse its problems.	Comprehension, Application & Analysis (Level K2, K3 & K4)
<b>VALUE-ADDED COURSES</b>		
<b>Semester – II / Retail Marketing</b>		
CO1.	Understanding the meaning, functions and characteristics of retail marketing.	Knowledge & Comprehension (Level K1 & K2)

CO2.	Acquiring knowledge about rural marketing mix.	Comprehension & Application (Level K2 & K3)
CO3.	Analysing the factors influencing the retail pricing.	Application & Analysis (Level K3 & K4)
CO4.	Building knowledge about the retail promotion mix and its components.	Comprehension, Application & Analysis (Level K2, K3 & K4)
CO5.	Familiarising the concept of FDI in retail sector and future trends of retail in India.	Comprehension & Application (Level K2 & K3)
<b>Semester – IV / Aptitude Skills</b>		
CO1.	Recognizing the application of number series, coding and decoding.	Application & Analysis (Level K3 & K4)
CO2.	Distinguishing line graph, bar graph and pie chart.	Application & Analysis (Level K3 & K4)
CO3.	Application of time and distance and time and work in real life situations.	Application, Analysis & Evaluation (Level K3, K4 & K5)
CO4.	Understand the basic principles of profit and loss, age, HCF and LCM and apply these principles in problem solving.	Comprehension, Application & Analysis (Level K2, K3 & K4)
CO5.	Recognise the uses of ratio and proportion in real life situations.	Application & Analysis (Level K3 & K4)
<b>Semester – VI / Paper – I / Business Analytics Using Ms-Excel</b>		
CO1.	Gaining knowledge about the use of Excel.	Comprehension & Application (Level K2 & K3)
CO2.	Applying Excel add-ins to solve business problems.	Application & Analysis (Level K3 & K4)
CO3.	Creation of pivot table and trend line.	Analysis & Evaluation (Level K4 & K5)
CO4.	Applying ratio analysis, simple and compound interest and compute mean, median and mode.	Analysis & Evaluation (Level K4 & K5)
CO5.	Preparing employee payroll, inventory list and applying vlookup and hlookup	Evaluation & Synthesis (Level K5 & K6)
<b>Semester – VI / Paper – II / Digital Fluency for Business</b>		
CO1.	Creating the documents and tables and formatting tools and designing the flow chart and creating word art and mail Id in Ms-word.	Application, Analysis & Evaluation (Level K3, K4 & K5)
CO2.	Gaining knowledge of the use of business applications to solve business problems.	Analysis & Evaluation (Level K4 & K5)

CO3.	Comprehending the methodologies in business analytics to formulate and solve business problems and support managerial decision making.	Application, Evaluation & Synthesis (Level K3, K5 & K6)
CO4.	Applying the gained knowledge to solve business problems and becoming familiar with the processes needed to develop report and analyze business data.	Analysis & Evaluation (Level K4 & K5)
CO5.	Gaining the knowledge about ledger, day book, trail balance, inventory, cost centre, purchase and sales order and employee roll.	Application, Analysis & Evaluation (Level K3, K4 & K5)