

PROGRAMME SPECIFIC OUTCOMES, PROGRAMME OUTCOMES AND COURSE OUTCOMES

**PG & RESEARCH DEPARTMENT OF COMMERCE
B.Com., B.Com(CA), B.Com(Tamil), M.Com.,
SKILL-BASED COURSES, NON-MAJOR ELECTIVE COURSES, EXTRA-CREDIT COURSES &
VALUE-ADDED COURSES
PSO, PO & CO STATEMENTS /2023 -2026**

B.Com

B.Com / PROGRAMME SPECIFIC OUTCOMES	
PSOs	
PSO1	Placement: To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.
PSO2	Entrepreneur: To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations.
PSO3	Research and Development: Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development
PSO4	Contribution to Business World: To produce employable, ethical and innovative professionals to sustain in the dynamic business world.
PSO5	Contribution to the Society: To contribute to the development of the society by collaborating with stakeholders for mutual benefit.
B.Com / PROGRAMMES OUTCOMES	
POs	Description of POs
PO1	Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an Undergraduate Programme of study.
PO2	Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.

PO3	<p>Problem solving Capacity: To extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.</p>
PO4	<p>Analytical reasoning: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.</p>
PO5	<p>Research-related skills: A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation.</p>
PO6	<p>Cooperation/Team work: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team.</p>
PO7	<p>Information/digital literacy: Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.</p>
PO8	<p>Leadership readiness/qualities: Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.</p>

B.Com / COURSE OUTCOMES		
	Description of COs	Bloom's Taxonomy/ Cognitive Domain
Core I / Financial Accounting – I		
CO1.	Remember the concept of rectification of errors and Bank reconciliation statements	Knowledge (Level K1)
CO2.	Apply the knowledge in preparing detailed accounts of sole trading concerns	Application (Level K3)
CO3.	Analyse the various methods of providing depreciation	Analysis (Level K4)
CO4.	Evaluate the methods of calculation of profit	Evaluation (Level K5)
CO5.	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.	Evaluation (Level K5)
Core II/ Principles of Management		
CO1.	Demonstrate the importance of principles of management.	Application (Level K3)
CO2.	Paraphrase the importance of planning and decision making in an organization.	Comprehension (Level K2)
CO3.	Comprehend the concept of various authorizes and responsibilities of an organization.	Comprehension (Level K2)
CO4.	Enumerate the various methods of Performance appraisal	Evaluation (Level K5)
CO5.	Demonstrate the notion of directing, co-coordination and control in the management.	Application (Level K3)
Elective I / Business Communication		
CO1.	Acquire the basic concept of business communication.	Knowledge (Level K1)
CO2.	Exposed to effective business letter	Comprehension (Level K2)
CO3.	Paraphrase the concept of various correspondences.	Comprehension (Level K2)
CO4.	Prepare Secretarial Correspondence like agenda, minutes and various business reports.	Application (Level K3)
CO5.	Acquire the skill of preparing an effective resume	Synthesis (Level K6)
Elective I/ Indian Economic Development		
CO1.	Elaborate the role of State and Market in Economic Development	Comprehension (Level K2)
CO2.	Explain the Sectorial contribution to National Income	Comprehension (Level K2)
CO3.	Illustrate and Compare National Income at constant and current prices.	Analysis (Level K4)
CO4.	Describe the canons of public expenditure	Comprehension (Level K2)
CO5.	Understand the theories of money and supply	Comprehension (Level K2)
Elective I/ Business Economics		
CO1.	Explain the positive and negative approaches in economic analysis	Comprehension (Level K2)
CO2.	Understood the factors of demand forecasting	Knowledge (Level K1)
CO3.	Know the assumptions and significance of indifference curve	Knowledge (Level K1)

CO4.	Outline the internal and external economies of scale	Comprehension (Level K2)
CO5.	Relate and apply the various methods of pricing	Application (Level K3)
SEC 1/Practical Banking (NME 1)		
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)
FC/ Fundamentals of Commerce		
CO1.	Acquiring knowledge about nature, objectives and classification of business and understanding the concept of CSR.	Knowledge (Level K1)
CO2.	Knowing about various kinds of Trade and the Role of Communication and Advertising.	Comprehension (Level K2)
CO3.	Acquiring knowledge about different forms of business organisation and their sources of finance.	Knowledge (Level K1)
CO4.	Understanding the concept, objectives, classification of E- Commerce and application of E-Commerce technologies.	Comprehension (Level K2)
CO5.	Gaining knowledge on the framework of Marketing Management and its services.	Comprehension (Level K2)
Core III/ Financial Accounting –II		
CO1.	To evaluate the Hire purchase accounts and Instalment systems	Evaluation (Level K5)
CO2.	To prepare Branch accounts and Departmental Accounts	Application (Level K3)
CO3.	To understand the accounting treatment for admission and retirement in partnership	Comprehension (Level K2)
CO4.	To know Settlement of accounts at the time of dissolution of a firm.	Comprehension (Level K2)
CO5.	To elaborate the role of IFRS	Synthesis (Level K6)
Core IV / Business Law		
CO1.	Explain the Objectives and significance of Mercantile law	Comprehension (Level K2)
CO2.	Understand the clauses and exceptions of Indian Contract Act.	Comprehension (Level K2)
CO3.	Outline the contract of indemnity and guarantee	Application (Level K3)
CO4.	Familiar with the provision relating to Bailment and Pledge	Comprehension (Level K2)
CO5.	Explain the various provisions of Sale of Goods Act 1930	Analysis (Level K4)
Elective II / Insurance and Risk Management		
CO1.	Identify the workings of insurance and hedging	Knowledge (Level K1)
CO2.	Evaluate the types of insurance policies and settlement	Evaluation (Level K5)

CO3.	Settle claims under various types of general insurance	Analysis (Level K4)
CO4.	Know the protection provided for insurance policy holders under IRDA	Knowledge (Level K1)
CO5.	Evaluate the assessment and retention of risk	Evaluation (Level K5)
Elective II / Business Environment		
CO1.	Remember the nexus between environment and business.	Knowledge (Level K1)
CO2.	Apply the knowledge of Political Environment in which the businesses operate.	Application (Level K3)
CO3.	Analyze the various aspects of Social and Cultural Environment.	Analysis (Level K4)
CO4.	Evaluate the parameters in Economic Environment.	Evaluation (Level K5)
CO5.	Create a conducive Technological Environment for business to operate globally.	Synthesis (Level K6)
Elective II / International Trade		
CO1.	Distinguish between the concept of internal and international trade.	Analysis (Level K4)
CO2.	Define the various theories of international trade.	Knowledge (Level K1)
CO3.	Examine the balance of trade and exchange rates	Analysis (Level K4)
CO4.	Appraise the role of IMF and IBRD.	Evaluation (Level K5)
CO5.	Define the workings of WTO and with special reference to India.	Knowledge (Level K1)
SEC 2 / Stock market Practices-NME II		
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)
SEC 3 / Skills for Career Development-Practical		
CO1.	Read the documents and newspapers with proper pronunciation and flow.	Knowledge (Level K1)
CO2.	Converse with a given situation and participate in panel discussion.	Application (Level K3)
CO3.	Able to write an essay / article about a person, situation and a given picture.	Application (Level K3)
CO4.	Learnt about various Gestures and body language need to be adopted for different situations.	Knowledge (Level K1)
CO5.	Deliver speech on various topics.	Evaluation (Level K5)
Core V/ Corporate Accounting I		
CO1.	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites	Knowledge (Level K1) , Comprehension (Level K2)
CO2.	Asses the accounting treatment of issue and redemption of preference shares and debentures	Knowledge (Level K1),

		Comprehension (Level K2)
CO3.	Construct Financial Statements applying relevant accounting treatments	Application (Level K3)
CO4.	Compute the value of goodwill and shares under different methods and assess its applicability	Evaluation (Level K5)
CO5.	Integrate theoretical knowledge on all accounting in par with IFRS and IND AS	Knowledge (Level K1)
Core VI/ Company Law		
CO1.	Understand the classification of companies under the act	Knowledge (Level K1)
CO2.	Examine the contents of the Memorandum of Association & Articles of Association	Application (Level K3)
CO3.	Know the qualification and disqualification of Auditors	Application (Level K3)
CO4.	Understand the workings of National Company Law Appellate Tribunal (NCLAT)	Knowledge (Level K1)
CO5.	Analyse the modes of winding up	Evaluation (Level K5)
Elective III/ Business Mathematics & Statistics		
CO1.	Learn the basics of ratio, proportion, indices and logarithm	Evaluation (Level K5)
CO2.	Familiarise with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.	Application (Level K3)
CO3.	Determine the various measures of central tendency	Evaluation (Level K5)
CO4.	Calculate the correlation and regression co-efficient.	Evaluation (Level K5)
CO5.	Assess problems on time series analysis	Evaluation (Level K5)
Elective III/ Business Legislation		
CO1.	Acquire knowledge on Factories Act, 1948	Knowledge (Level K1)
CO2.	Analyse the role of Foreign Exchange Management Act, 1999	Knowledge (Level K1)
CO3.	Understand the practical implications of Prevention of Money Laundering Act, 2002	Comprehension (Level K2)
CO4.	Evaluate the importance of Competition Act, 2002	Knowledge (Level K1)
CO5.	Gain knowledge on Intellectual Property Rights	Comprehension (Level K2)
Elective III/ E-Commerce		
CO1.	Understand the role and features of world wide web	Knowledge (Level K1)
CO2.	Understand the Benefits and model of e-tailing	Comprehension (Level K2)
CO3.	Use the web enabled services	Application (Level K3)
CO4.	Tackle the threats in internet security system	Application (Level K3)
CO5.	Know about the Ethical principles Privacy and Information Rights	Application (Level K3)
SEC 4/ Product Launching Practical		
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	Knowledge (Level K1)

CO3.	Analyzing the problems of women entrepreneurs and identifying institutions supporting women entrepreneurs.	Analysis (Level K2 and K4)
CO4.	Creating ideas to business journey in a structured way.	Synthesis (Level K6)
CO5.	Imparting awareness regarding the systematic process of developing the product launching.	Synthesis (Level K6)
SEC5 / Computerised Accounting Package I-Practical		
CO1.	Preparing Ledger, Day Book, trail balance and final accounts.	Synthesis (Level K6)
CO2.	Creating stock summary and design cost centre and cost categories.	Synthesis (Level K6)
CO3.	Computing purchase order and sales order status.	Synthesis (Level K6)
CO4.	Creating employee pay roll and bill – wise statement.	Synthesis (Level K6)
CO5.	Computing GST and Ratios.	Evaluation (Level K5)
Core VII/ Corporate Accounting II		
CO1.	Understand the accounting treatment of amalgamation, Internal and external reconstruction	Comprehension (Level K2)
CO2.	Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format.	Application (Level K3)
CO3.	Synthesize and prepare final accounts of Insurance companies in the prescribed format	Synthesis (Level K6)
CO4.	Give the consolidated accounts of holding companies	Application (Level K3)
CO5.	Preparation of liquidator’s final statement of account	Application (Level K3)
Core VIII / Principles of Marketing		
CO1.	Develop and understanding on their role and importance of marketing	Comprehension (Level K2)
CO2.	Apply the 4p’s of marketing in their venture	Application (Level K3)
CO3.	Identify the factors determining pricing	Knowledge (Level K1)
CO4.	Use the different Channels of distribution of industrial goods	Application (Level K3)
CO5.	Understand the concept of E-marketing and E-Tailing	Application (Level K3)
Elective IV / Financial Services		
CO1.	Summarise the role and function of the financial system	Knowledge (Level K1)
CO2.	Gain practical knowledge on key areas relating to management of financial products and services	Application (Level K3)
CO3.	Familiarize students about Venture Capital, Leasing.	Comprehension (Level K2)
CO4.	Infer the importance of the Credit Rating system.	Comprehension (Level K2)
CO5.	Understand various types of Mutual funds schemes and the roles of NSDL and CSDL.	Comprehension (Level K2)
Elective IV / Consumerism & Consumer Protection		
CO1.	Remember and recall aspects in consumerism	Knowledge (Level K1)
CO2.	Identify the reasons for consumer exploitation	Comprehension (Level K2)
CO3.	Discover the rights and duties of a consumer	Analysis (Level K4)

CO4.	Create an environment which protects the consumers in India	Synthesis (Level K6)
CO5.	Critically appraise the consumer Protection Act	Application (Level K3)
Elective IV / Operation Research		
CO1.	Frame a linear programming problem for quantitative decisions in business planning.	Application (Level K3)
CO2.	Optimise economic factors by applying transportation and assignment problems.	Application (Level K3)
CO3.	Apply the concept of game theory and simulation for optimal decision making.	Application (Level K3)
CO4.	Analyse and manage inventories to meet the changes in market demand.	Analysis (Level K4)
CO5.	Construct networks including PERT, CPM for strategic management of business projects.	Evaluation (Level K5)
SEC 6 / Auditing		
CO1.	Assessing the qualities of an auditor, his rights and duties, procedure to be followed for appointment and removal of auditors.	Knowledge(LevelK1)
CO2.	Acquiring knowledge on various records to be maintained for carrying out audit work.	Comprehension(LevelK2)
CO3.	Knowing the concepts of vouching and procedure to be followed in vouching of cash book.	Comprehension (Level K2)
CO4.	Understanding the steps required in vouching of trade transactions in an organization.	Comprehension (Level K2)
CO5.	Knowing the steps involved in verification and valuation of assets and liabilities.	Evaluation (Level K5)
SEC 7/ Computerised Accounting Package – II Practical		
CO1.	Preparing the Final Accounts with adjustments and Inventory	Synthesis (Level K6)
CO2.	Preparing Accounting voucher with inventory and creating Stock summary	Synthesis (Level K6)
CO3.	Designing cost Centre cost categories	Application (Level K3)
CO4.	Creating employee payroll and Bill- Wise statement	Synthesis (Level K6)
CO5.	Computing Purchase order and Sales order Status and Computing GST	Evaluation (Level K5)
Core IX / Cost Accounting I		
CO1.	Remember and recall the various concepts of cost accounting.	Knowledge (Level K1)
CO2.	Demonstrate the preparation and reconciliation of cost sheet.	Knowledge (Level K1) Comprehension (Level K2)
CO3.	Analyse the various valuation methods of issue of materials.	Analysis (Level K4)
CO4.	Examine the different methods of calculating labour cost.	Evaluation (Level K5)
CO5.	Critically evaluate the apportionment of Overheads.	Evaluation (Level K5)
Core X / Banking Law & Practice		
CO1.	Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks	Knowledge (Level K1) Application (Level K3)
CO2.	Analyse the evolution of Central Banking concept and prevalent Central Banking system in	Analysis (Level K4)

	India and their roles and function	
CO3.	Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion	Comprehension (Level K2)
CO4.	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc	Evaluation (Level K5)
CO5.	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.	Knowledge (Level K1)
Core XI / Income Tax Law and Practice-I		
CO1.	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.	Knowledge (Level K1)
CO2.	Assess the residential status of an assessee & the incidence of tax.	Comprehension (Level K2)
CO3.	Compute income of an individual under the head salaries.	Analysis (Level K4)
CO4.	Ability to compute income from house property.	Knowledge (Level K1)
CO5.	Evaluate income from a business carried on or from the practice of a Profession.	Evaluation (Level K5)
Elective V / Indirect Taxation		
CO1.	Acquaintance with Indirect tax laws	Synthesis (Level K6)
CO2.	Exposed to the overview of GST.	Application (Level K3)
CO3.	Apply provisions of CGST and IGST	Synthesis (Level K6)
CO4.	Summarise procedures of GST	Synthesis (Level K6)
CO5.	Discuss aspects of Customs Duty in India	Application (Level K3)
Elective V / Financial Management		
CO1.	Recall the concepts in financial management.	Knowledge (Level K1) Comprehension (Level K2)
CO2.	Apply the various capital structure theories.	Application (Level K3)
CO3.	Apply capital budgeting techniques to evaluate investment proposals.	Application (Level K3)
CO4.	Determine dividend pay-outs.	Analysis (Level K4)
CO5.	Estimate the working capital of an organization.	Evaluation (Level K5)
Elective VI / Human Resource Management		
CO1.	Examine the role of HRM in the new age organisation and plan man power requirements and implement techniques of job design.	Analysis (Level K4)
CO2.	Formulate action plans for employee Recruitment and Selection.	Synthesis (Level K6)

CO3.	Choose appropriate methods of Training	Application (Level K3)
CO4.	Estimate, defend and handle legal compliance in HRM involving trade union disputes and employee retention.	Comprehension (Level K2)
CO5.	Formulate strategies for employee welfare.	Synthesis (Level K6)
Elective VI / Office Management and Secretarial Practice		
CO1.	Familiarised with modern office management	Knowledge (LevelK1) Comprehension (LevelK2)
CO2.	Adapt with the modern work atmosphere	Comprehension (LevelK2)
CO3.	Trained in maintaining the office independently and effectively	Application (LevelK3)
CO4.	Ability to organize data records in office	Analysis (LevelK4)
CO5.	Motivated to act as a company secretary	Evaluation (LevelK5)
Core XIII / Cost Accounting II		
CO1.	Remember and recall standards in cost accounting	Comprehension (LevelK2)
CO2.	Apply the knowledge in contract costing	Application (LevelK3)
CO3.	Analyze and assimilate concepts in process costing	Analysis (LevelK4)
CO4.	Understand various bases of classification cost and prepare operating cost statement.	Knowledge (LevelK1)
CO5.	Set up standards and analyse variances.	Evaluation (LevelK5)
Core XIV /Management Accounting		
CO1.	Remember and recall basics in management accounting	Comprehension (LevelK2)
CO2.	Apply the knowledge of preparation of Financial Statements	Application (LevelK3)
CO3.	Analyse the concepts relating to fund flow and cash flow	Analysis (LevelK4)
CO4.	Evaluate techniques of budgetary control	Evaluation (LevelK5)
CO5.	Formulate criteria for decision making using principles of marginal costing.	Synthesis (LevelK6)
Core XV / Income Tax Law & Practice II		
CO1.	Remember and recall provisions on capital gains	Knowledge (LevelK1) Comprehension (LevelK2)
CO2.	Apply the knowledge about income from other sources	Application (LevelK3)
CO3.	Analyse the set off and carry forward of losses provisions	Analysis (LevelK4)
CO4.	Learn about assessment of individuals	Knowledge (Level K1)
CO5.	Apply procedures learnt about assessment procedures.	Application (Level K3)
Elective VII / Entrepreneurial Development		
CO1.	Identify the various traits of an entrepreneur	Knowledge (Level K1)
CO2.	Turn ideas into business opportunities	Application (Level K3)

CO3.	Do feasibility study before starting a project	Analysis (LevelK4)
CO4.	Identify the sources of funds for funding a project	Comprehension (Level K2)
CO5.	Develop an understanding about the Government schemes available for women entrepreneurs	Evaluation (LevelK5)
Elective VII / Computer Application in Business		
CO1.	Recall various techniques of working in MS-WORD.	Comprehension(Level K2)
CO2.	Prepare appropriate business document.	Evaluation (Level K5)
CO3.	Create - Presentation for Seminars and Lecture.	Synthesis (LevelK6)
CO4.	Understanding various tools used in MS-EXCEL.	Knowledge (LevelK1)
CO5.	Apply Excel tools in various business areas of Finance, HR, Statistics.	Application (Level K3)
Elective VIII / Spreadsheet for Business		
CO1.	Develop And Apply Fundamental Spread Sheet Skills.	Application (Level K3) Synthesis (Level K6)
CO2.	Understanding Various Tools Used In Ms-Excel.	Comprehension (Level K2)
CO3.	Knowledge On Various Statistical Tests in Ms-Excel.	Knowledge (LevelK1)
CO4.	Demonstrate Proficiency in Using Complex Spread Sheet Tools Such as Formulas and Functions.	Analysis (Level K4)
CO5.	Develop Trending Application Using MS-Excel	Synthesis (Level K6)
Elective VIII / Logistics and Supply Chain Management		
CO1.	Examine the importance of Customer Service in Logistics Management	Analysis (Level K4)
CO2.	Develop an understanding on the Distribution Channel Management	Comprehension (Level K2)
CO3.	Interpret the Global applications of supply chain management	Knowledge (Level K1)
CO4.	Understand the Inter Relation between Enablers and Levels of Supply Chain Improvement	Knowledge (Level K1)
CO5.	Identify the conflict resolution strategies	Evaluation(Level K5)
Professional competency Skill General Awareness for Competitive Examinations		
CO1.	Develop board knowledge of the different components in polity	Knowledge (Level K1)
CO2.	Understand the Geographical features across countries and in India	Comprehension (Level K2)
CO3.	Acquire knowledge on the aspects of Indian Economy	Knowledge (Level K1)
CO4.	Understand the significance of India's Freedom Struggle	Comprehension (Level K2)
CO5.	Gain knowledge on Ecology and Environment	Knowledge (Level K1)

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PSO5	To contribute to the development of the society by collaborating with stakeholders for mutual benefit
PROGRAMMES OUTCOMES	
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PO3	Problem solving: Capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.
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PO7	Information/digital literacy: Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.
PO8	Leadership readiness/qualities: Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way

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Core-II/Principles of Management		
CO1	Demonstrate the importance of principles of management.	Application (Level K3)
CO2	Paraphrase the importance of planning and decision making in an organization.	Comprehension (Level K2)
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.	Comprehension (Level K2)
CO4	Enumerate the various methods of Performance appraisal	Evaluation (Level K5)
CO5	Demonstrate the notion of directing, co-coordination and control in the management.	Application (Level K3)
Elective-I/Python Programming and Lab		
CO1	Develop and execute simple Python programs	Application(Level K ₃)
CO2	Write simple Python programs using conditionals and looping for solving problems	Analyse(Level K ₄)
CO3	Decompose a Python program into functions	Evaluation(Level K ₅)
CO4	Represent compound data using Python lists, tuples,	Evaluation(Level K ₅)
CO5	Represent Dictionaries in Python and Developing set data type and Text files.	Evaluation(Level K ₅)
Elective-II /Programming in C and Lab		
CO1	Apply the concept of Control Structures to solve any given problem.	Application Synthesis,(Level K ₃ ,K ₆)
CO2	Apply the concept of single and multi-dimensional arrays to solve problems related to searching, sorting and matrix operations.	Application, Analyse(Level K ₃ ,K ₄)
CO3	Apply the concept of Strings for writing programs related to character array.	Application, Synthesis(Level K ₃ , K ₆)
CO4	Write programs using concept of user defined and recursive functions.	Analyse(Level K ₄)
CO5	Apply concept of structures to write programs.	Application Synthesis,(Level K ₃ ,K ₆)
SEC – I/ Practical Banking/ NME - I		
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)
FC/ Fundamentals of Commerce		
CO1	Acquiring knowledge about nature, objectives and classification of business and understanding the concept of CSR	Knowledge (Level K1)
CO2	Knowing about various kinds of Trade and the Role of Communication and Advertising.	Analysis (Level K4)
CO3	Acquiring knowledge about different forms of business organisation and their sources of finance.	Application (Level K3)
CO4	Understanding the concept, objectives, classification of E- Commerce and application of E- Commerce technologies.	Application (Level K3)
CO5	Gaining knowledge on the framework of Marketing Management and its services. Textbooks	Application (Level K3)
Core– III/ Financial Accounting-II		
CO1	To evaluate the Hire purchase accounts and Instalment systems	Evaluation (Level K5)
CO2	To prepare Branch accounts and Departmental Accounts	Application (Level K3)
CO3	To understand the accounting treatment for admission and retirement in partnership	Comprehension (Level K2)
CO4	To know Settlement of accounts at the time of dissolution of a firm.	Comprehension (Level K2)
CO5	To elaborate the role of IFRS	Synthesis (Level K6)
Core – IV: Business Law		
CO1	Explain the Objectives and significance of Mercantile law	Comprehension (Level K2)
CO2	Understand the clauses and exceptions of Indian Contract Act.	Comprehension (Level K2)
CO3	Outline the contract of indemnity and guarantee	Application (Level K3)
CO4	Familiar with the provision relating to Bailment and Pledge	Comprehension (Level K2)
CO5	Explain the various provisions of Sale of Goods Act 1930	Analysis (Level K4)
Elective– II/ Office Automation and Lab		
CO1	Understand the basics of computer systems and its components.	Knowledge(Level K ₁)
CO2	Understand and apply the basic concepts of a word processing package.	Knowledge, Application(Level K ₁ ,K ₃)
CO3	Understand and apply the basic concepts of electronic spread sheet software.	Knowledge, Application(Level K ₁ ,K ₃)
CO4	Understand and apply the basic concepts of database management system.	Knowledge, Evaluation(Level K ₁ ,K ₅)
CO5	Understand and create a presentation using PowerPoint tool.	Knowledge, Synthesis(Level K ₁ ,K ₆)
Elective – II/ Programming in C++ and Lab		
CO1	Explain the various basic concepts of Object-orientation.	Comprehension(Level K ₂)
CO2	Write programs to implement static binding	Application(Level K ₃)

CO3	Write programs to implement inheritance and dynamic binding	Application(Level K ₃)
CO4	Write programs to implement templates and exception handling and learn how to use STL class library.	Application, Analyse(Level K ₃ ,K ₄)
CO5	Write programs implementing File and Stream I/O.	Application, Analyse(Level K ₃ ,K ₄)
SEC – I/ Stock Market Practices - II		
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)
SEC II/ Skills for Career Development		
CO1	Read the documents and newspapers with proper pronunciation and flow.	Knowledge (Level K1)
CO2	Converse with a given situation and participate in panel discussion.	Application (Level K3)
CO3	Able to write an essay / article about a person, situation and a given picture.	Application (Level K3)
CO4	Learnt about various Gestures and body language need to be adopted for different situations.	Knowledge (Level K1)
CO5	Deliver speech on various topics.	Evaluation (Level K5)
Core – V/ Corporate Accounting-I		
CO1	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites	Comprehension(Level K ₂)
CO2	Asses the accounting treatment of issue and redemption of preference shares and debentures	Application (Level K3)
CO3	Construct Financial Statements applying relevant accounting treatments	Synthesis(Level K ₆)
CO4	Compute the value of goodwill and shares under different methods and assess its applicability	Application (Level K3)
CO5	Integrate theoretical knowledge on all accounting in par with IFRS and IND AS	Application (Level K3)
Core– VI/ Business Mathematics & Statistics		
CO1	Learn the basics of ratio, proportion, indices and logarithm	Evaluation(Level K ₅)
CO2	Familiarise with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.	Application (Level K3)
CO3	Determine the various measures of central tendency	Evaluation(Level K ₅)
CO4	Calculate the correlation and regression co-efficient.	Evaluation(Level K ₅)
CO5	Assess problems on time series analysis	Evaluation(Level K ₅)
Elective-III / Web Technology(PHP)and Lab		
CO1	Understand the general concepts of PHP scripting language for the development of	Comprehension(Level K ₂)

	Internet websites.	
CO2	Creating controlling program flow and strings	Synthesis(Level K ₆)
CO3	Understanding the Array concepts	Comprehension(Level K ₂)
CO4	Representing the functions and classes	Application(Level K ₃)
CO5	Understand the basic functions of MySQL database program and XML concepts	Comprehension(Level K ₂)
Elective – III/ Programming in Java and Lab		
CO1	Understand the basic Object-oriented concepts. Implement the basic constructs of Core Java	Comprehension, Application(LevelK ₂ ,K ₃)
CO2	Implement of Array and Inheritance	Application(Level K ₃)
CO3	Creating packages, interfaces and exception handling of Core Java.	Synthesis(Level K ₆)
CO4	Implement Multi-threaded programming and Deadlock of Core Java	Application(Level K ₃)
CO5	Understand the Adapter classes and Framework	Comprehension(Level K ₂)
SEC –IV/ Product launching-Practical		
CO1	Understanding the concept, importance and types of entrepreneurs.	Knowledge(Level K ₁)
CO2	Explaining the meaning and definitions of women entrepreneurs and differentiate it from male entrepreneurs	Knowledge(Level K ₁)
CO3	Analyzing the problems of women entrepreneurs and identifying institutions supporting women entrepreneurs.	Analysis(Level K ₃)
CO4	Creating ideas to business journey in a structured way.	Synthesis(Level K ₆)
CO5	Imparting awareness regarding the systematic process of developing the product launching.	Synthesis(Level K ₆)
SEC V/ Computerized Accounting Package-I Practical		
CO1	Developing company creation and ledger.	Synthesis(Level K ₆)
CO2	Preparing day book summary and able to do vouching entry.	Synthesis(Level K ₆)
CO3	Preparing trial balance and conduct ratio analysis.	Synthesis(Level K ₆)
CO4	Preparing final accounts, cash flow and fund flow statement.	Synthesis(Level K ₆)
CO5	Finding the stock level and preparing store ledger	Evaluation(Level K ₅)
Core– VII/ Corporate Accounting-II		
CO1	Understand the accounting treatment of amalgamation, Internal and external reconstruction	Comprehension(Level K ₂)
CO2	Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format.	Application(Level K ₃)
CO3	Synthesize and prepare final accounts of Insurance companies in the prescribed format	Synthesis(Level K ₆)
CO4	Give the consolidated accounts of holding companies	Application(Level K ₃)
CO5	Preparation of liquidator's final statement of account	Application(Level K ₃)
Core / VIII – Company Law		

CO1	Understand the classification of companies under the act	Knowledge(Level K ₁)
CO2	Examine the contents of the Memorandum of Association & Articles of Association	Comprehension(Level K ₂)
CO3	Know the qualification and disqualification of Auditors	Comprehension(Level K ₂)
CO4	Understand the workings of National Company Law Appellate Tribunal (NCLAT)	Comprehension(Level K ₂)
CO5	Analyse the modes of winding up	Analysis(Level K ₃)
Elective -IV / Relational Database Management System		
CO1	Describe Basic concepts of database system	Comprehension(Level K ₂)
CO2	Design a Data model and Schemas in RDBMS	Synthesis(Level K ₆)
CO3	Understand Normalization and Database Security	Comprehension(Level K ₂)
CO4	Competent in use of SQL	Comprehension(Level K ₂)
CO5	Analyse functional dependencies for designing robust Database	Analysis(Level K ₄)
Elective– IV/ Introduction to Data Science		
CO1	Understand the concept of data science and its process.	Comprehension(Level K ₂)
CO2	Analyse the Data Model and Data Visualization	Analysis(Level K ₄)
CO3	Create algorithm and its types.	Synthesis(Level K ₆)
CO4	Implement the Hadoop framework.	Synthesis(Level K ₆)
CO5	Evaluate the Setting research Goals.	Evaluation(Level K ₅)
SEC – VI/ Auditing		
CO1	Assessing the qualities of an auditor, his rights and duties, procedure to be followed for appointment and removal of auditors.	Knowledge(Level K ₁)
CO2	Acquiring knowledge on various records to be maintained for carrying out audit work.	Comprehension(Level K ₂)
CO3	Knowing the concepts of vouching and procedure to be followed in vouching of cash book.	Comprehension(Level K ₂)
CO4	Understanding the steps required in vouching of trade transactions in an organization.	Comprehension(Level K ₂)
CO5	Knowing the steps involved in verification and valuation of assets and liabilities.	Evaluation(Level K ₅)
SEC – VII/ Computerized Accounting Package-II PRACTICAL		
CO1	Preparing the final account with adjustments and Inventory.	Synthesis(Level K ₆)
CO2	Preparing Accounting Voucher with Inventory and Creating stock summary	Synthesis(Level K ₆)
CO3	Designing cost centre and cost categories.	Application(Level K ₃)
CO4	Creating employee pay roll and bill – wise statement.	Synthesis(Level K ₆)
CO5	Computing purchase order and sales order status and Computing GST.	Evaluation(Level K ₅)
Core– IX/ Cost Accounting-I		
CO1	Remember and recall the various concepts of cost accounting	Knowledge(Level K ₁)
CO2	Demonstrate the preparation and reconciliation of cost sheet.	Knowledge, Comprehension(Level K ₁ ,K ₂)
CO3	Analyse the various valuation methods of issue of materials.	Analysis(Level K ₄)

CO4	Examine the different methods of calculating labour cost.	Evaluation(Level K ₅)
CO5	Critically evaluate the apportionment of Overheads.	Evaluation(Level K ₅)
Core – X/ Banking Law and Practice		
CO1	Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks	Knowledge, Application(Level K ₁ ,K ₃)
CO2	Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function	Analysis(Level K ₄)
CO3	Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion	Comprehension(Level K ₂)
CO4	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc	Evaluation(Level K ₅)
CO5	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.	Knowledge(Level K ₁)
Core – XI/ Income tax Law and Practice- I		
CO1	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.	Knowledge(Level K ₁)
CO2	Assess the residential status of an assessee& the incidence of tax.	Comprehension(Level K ₂)
CO3	Compute income of an individual under the head salaries.	Analysis(Level K ₄)
CO4	Ability to compute income from house property.	Application(Level K ₃)
CO5	Evaluate income from a business carried on or from the practice of a Profession.	Evaluation(Level K ₅)
Elective –V/- Option-I/ Indirect Taxation		
CO1	Acquaintance with Indirect tax laws	Knowledge(Level K ₁)
CO2	Exposed to the overview of GST.	Comprehension(Level K ₂)
CO3	Apply provisions of CGST and IGST	Application(Level K ₃)
CO4	Summarise procedures of GST	Analysis(Level K ₄)
CO5	Discuss aspects of Customs Duty in India	Evaluation(Level K ₅)
Elective –V/ Option-II/ Financial Management		
CO1	Recall the concepts in financial management.	Knowledge, Comprehension(Level K ₁ ,K ₂)
CO2	Apply the various capital structure theories.	Application(Level K ₃)
CO3	Apply capital budgeting techniques to evaluate investment proposals.	Application(Level K ₃)
CO4	Determine dividend pay-outs.	Analysis(Level K ₄)
CO5	Estimate the working capital of an organization.	Evaluation(Level K ₅)
Elective -VI/Option-I/Software Engineering and UML Lab		
CO1	The students should be able to specify software requirements, design the software using tools	Comprehension(Level K ₂)
CO2	Represent of the Requirement Analysis and Specification	Application(Level K ₃)

CO3	Develop the Software design and Function oriented design.	Synthesis(Level K ₆)
CO4	Understand the UML Concepts	Comprehension(Level K ₂)
CO5	Implement the Test cases using different testing techniques.	Synthesis(Level K ₆)
Elective -VI /Option-II/Object Oriented Analysis and Design and UML Lab		
CO1	The students should be able to specify software requirements, design the software using tools	Comprehension(Level K ₂)
CO2	Understand Booch methodology.	Comprehension(Level K ₂)
CO3	Develop UML and Dynamic modelling	Synthesis(Level K ₆)
CO4	Understand OO Design axioms and concepts	Comprehension(Level K ₂)
CO5	Write test cases using different testing techniques	Synthesis(Level K ₆)
Core–XIII/ Cost Accounting- II		
CO1	Remember and recall standards in cost accounting	Comprehension(Level K ₂)
CO2	Apply the knowledge in contract costing	Application(Level K ₃)
CO3	Analyze and assimilate concepts in process costing	Analysis(Level K ₄)
CO4	Understand various bases of classification cost and prepare operating cost statement.	Knowledge(Level K ₁)
CO5	Set up standards and analyse variances.	Evaluation(Level K ₅)
Core – XIV/ Management Accounting		
CO1	Remember and recall basics in management accounting	Comprehension(Level K ₂)
CO2	Apply the knowledge of preparation of Financial Statements	Application(Level K ₃)
CO3	Analyse the concepts relating to fund flow and cash flow	Analysis(Level K ₄)
CO4	Evaluate techniques of budgetary control Evaluation(Level K ₅)	Evaluation(Level K ₅)
CO5	Formulate criteria for decision making using principles of marginal costing.	Synthesis(Level K ₆)
Core – XV/ Income Tax Law and Practice-II		
CO1	Remember and recall provisions on capital gains	Knowledge, Comprehension(Level K ₁ ,K ₂)
CO2	Apply the knowledge about income from other sources	Evaluation(Level K ₅)
CO3	Analyse the set off and carry forward of losses provisions	Analysis(Level K ₄)
CO4	Learn about assessment of individuals	Knowledge(Level K ₁)
CO5	Apply procedures learnt about assessment procedures.	Application(Level K ₃)
Elective /VII/Option-I/Entrepreneurial Development		
CO1	Identify the various traits of an entrepreneur	Knowledge(Level K ₁)
CO2	Turn ideas into business opportunities	Application(Level K ₃)
CO3	Do feasibility study before starting a project	Analysis(Level K ₄)
CO4	Identify the sources of funds for funding a project	Comprehension(Level K ₂)
CO5	Develop an understanding about the Government schemes available for women entrepreneurs	Evaluation(Level K ₅)
Elective – VII /Option-II/Human Resource Management		

CO1	Examine the role of HRM in the new age organisation and plan man power requirements and implement techniques of job design.	Analysis(Level K ₄)
CO2	Formulate action plans for employee Recruitment and Selection.	Synthesis(Level K ₆)
CO3	Choose appropriate methods of Training	Application(Level K ₃)
CO4	Estimate, defend and handle legal compliance in HRM involving trade union disputes and employee retention.	Comprehension(Level K ₂)
CO5	Formulate strategies for employee welfare.	Synthesis(Level K ₆)
Elective –VIII /Option-I/R Language		
CO1	To understand the problem solving approaches	Comprehension(Level K ₂)
CO2	To learn the basic programming constructs in R Programming	Comprehension(Level K ₂)
CO3	To practice various computing strategies for R Programming -based solutions to real world problems	Application(Level K ₃)
CO4	To use R Programming data structures - lists, tuples, dictionaries.	Analysis(Level K ₄)
CO5	To do input/output with files in R Programming	Evaluation(Level K ₅)
Elective –VIII/ Option-II/Practical Tally		
CO1	Prepare Journal entries, adjust entries	Synthesis(Level K ₆)
CO2	Prepare Bill wise details and Cash flow statement	Synthesis(Level K ₆)
CO3	Prepare Financial statements for cash and accrual-based businesses	Synthesis(Level K ₆)
CO4	Prepare record vendor, customer, and inventory transactions essential for maintaining accounts payable, accounts receivable, and inventory subsidiary ledgers	Synthesis(Level K ₆)
CO5	Prepare TCS and GST and upload invoices	Synthesis(Level K ₆)
Professional competency Skill		
General Awareness For Competitive Examination		
CO1	Develop board knowledge of the different components in polity	Knowledge (LevelK ₁)
CO2	Understand the Geographical features across countries and in India	Comprehension (LevelK ₂)
CO3	Acquire knowledge on the aspects of Indian Economy	Knowledge (LevelK ₁)
CO4	Understand the significance of India's Freedom Struggle	Comprehension (LevelK ₂)
CO5	Gain knowledge on Ecology and Environment	Knowledge (LevelK ₁)

B.Com (Tamil)

B.Com (Tamil) / PROGRAMME SPECIFIC OUTCOMES	
PSOs	
PSO1	Placement: To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.
PSO2	Entrepreneur: To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations.

PSO3	Research and Development: Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development
PSO4	Contribution to Business World: To produce employable, ethical and innovative professionals to sustain in the dynamic business world.
PSO5	Contribution to the Society: To contribute to the development of the society by collaborating with stakeholders for mutual benefit.
B.Com (Tamil) / PROGRAMMES OUTCOMES	
POs	Description of POs
PO1	Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an Undergraduate Programme of study.
PO2	Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.
PO3	Problem solving Capacity: To extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.
PO4	Analytical reasoning: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.
PO5	Research-related skills: A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation.
PO6	Cooperation/Team work: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team.
PO7	Information/digital literacy: Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.
PO8	Leadership readiness/qualities: Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to

	guide people to the right destination, in a smooth and efficient way.	
B.Com (Tamil) / COURSE OUTCOMES		
	Description of COs	Bloom's Taxonomy/ Cognitive Domain
Core I / Financial Accounting – I		
CO1.	Remember the concept of rectification of errors and Bank reconciliation statements	Knowledge (Level K1)
CO2.	Apply the knowledge in preparing detailed accounts of sole trading concerns	Application (Level K3)
CO3.	Analyse the various methods of providing depreciation	Analysis (Level K4)
CO4.	Evaluate the methods of calculation of profit	Evaluation (Level K5)
CO5.	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.	Evaluation (Level K5)
Core II/ Principles of Management		
CO1.	Demonstrate the importance of principles of management.	Application (Level K3)
CO2.	Paraphrase the importance of planning and decision making in an organization.	Comprehension (Level K2)
CO3.	Comprehend the concept of various authorizes and responsibilities of an organization.	Comprehension (Level K2)
CO4.	Enumerate the various methods of Performance appraisal	Evaluation (Level K5)
CO5.	Demonstrate the notion of directing, co-coordination and control in the management.	Application (Level K3)
Elective I / Business Communication		
CO1.	Acquire the basic concept of business communication.	Knowledge (Level K1)
CO2.	Exposed to effective business letter	Comprehension (Level K2)
CO3.	Paraphrase the concept of various correspondences.	Comprehension (Level K2)
CO4.	Prepare Secretarial Correspondence like agenda, minutes and various business reports.	Application (Level K3)
CO5.	Acquire the skill of preparing an effective resume	Synthesis (Level K6)
Elective I/ Indian Economic Development		
CO1.	Elaborate the role of State and Market in Economic Development	Comprehension (Level K2)
CO2.	Explain the Sectorial contribution to National Income	Comprehension (Level K2)
CO3.	Illustrate and Compare National Income at constant and current prices.	Analysis (Level K4)
CO4.	Describe the canons of public expenditure	Comprehension (Level K2)
CO5.	Understand the theories of money and supply	Comprehension (Level K2)
Elective I/ Business Economics		
CO1.	Explain the positive and negative approaches in economic analysis	Comprehension (Level K2)
CO2.	Understood the factors of demand forecasting	Knowledge (Level K1)
CO3.	Know the assumptions and significance of indifference curve	Knowledge (Level K1)
CO4.	Outline the internal and external economies of scale	Comprehension (Level K2)

CO5.	Relate and apply the various methods of pricing	Application (Level K3)
SEC 1/Practical Banking (NME 1)		
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)
FC/ Fundamentals of Commerce		
CO1.	Acquiring knowledge about nature, objectives and classification of business and understanding the concept of CSR.	Knowledge (Level K1)
CO2.	Knowing about various kinds of Trade and the Role of Communication and Advertising.	Comprehension (Level K2)
CO3.	Acquiring knowledge about different forms of business organisation and their sources of finance.	Knowledge (Level K1)
CO4.	Understanding the concept, objectives, classification of E- Commerce and application of E- Commerce technologies.	Comprehension (Level K2)
CO5.	Gaining knowledge on the framework of Marketing Management and its services.	Comprehension (Level K2)
Core III/ Financial Accounting –II		
CO1.	To evaluate the Hire purchase accounts and Instalment systems	Evaluation (Level K5)
CO2.	To prepare Branch accounts and Departmental Accounts	Application (Level K3)
CO3.	To understand the accounting treatment for admission and retirement in partnership	Comprehension (Level K2)
CO4.	To know Settlement of accounts at the time of dissolution of a firm.	Comprehension (Level K2)
CO5.	To elaborate the role of IFRS	Synthesis (Level K6)
Core IV / Business Law		
CO1.	Explain the Objectives and significance of Mercantile law	Comprehension (Level K2)
CO2.	Understand the clauses and exceptions of Indian Contract Act.	Comprehension (Level K2)
CO3.	Outline the contract of indemnity and guarantee	Application (Level K3)
CO4.	Familiar with the provision relating to Bailment and Pledge	Comprehension (Level K2)
CO5.	Explain the various provisions of Sale of Goods Act 1930	Analysis (Level K4)
Elective II / Insurance and Risk Management		
CO1.	Identify the workings of insurance and hedging	Knowledge (Level K1)
CO2.	Evaluate the types of insurance policies and settlement	Evaluation (Level K5)
CO3.	Settle claims under various types of general insurance	Analysis (Level K4)
CO4.	Know the protection provided for insurance policy holders under IRDA	Knowledge (Level K1)
CO5.	Evaluate the assessment and retention of risk	Evaluation (Level K5)

Elective II / Business Environment		
CO1.	Remember the nexus between environment and business.	Knowledge (Level K1)
CO2.	Apply the knowledge of Political Environment in which the businesses operate.	Application (Level K3)
CO3.	Analyze the various aspects of Social and Cultural Environment.	Analysis (Level K4)
CO4.	Evaluate the parameters in Economic Environment.	Evaluation (Level K5)
CO5.	Create a conducive Technological Environment for business to operate globally.	Synthesis (Level K6)
Elective II / International Trade		
CO1.	Distinguish between the concept of internal and international trade.	Analysis (Level K4)
CO2.	Define the various theories of international trade.	Knowledge (Level K1)
CO3.	Examine the balance of trade and exchange rates	Analysis (Level K4)
CO4.	Appraise the role of IMF and IBRD.	Evaluation (Level K5)
CO5.	Define the workings of WTO and with special reference to India.	Knowledge (Level K1)
SEC 2 / Stock market Practices-NME II		
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)
SEC 3 / Skills for Career Development-Practical		
CO1.	Read the documents and newspapers with proper pronunciation and flow.	Knowledge (Level K1)
CO2.	Converse with a given situation and participate in panel discussion.	Application (Level K3)
CO3.	Able to write an essay / article about a person, situation and a given picture.	Application (Level K3)
CO4.	Learnt about various Gestures and body language need to be adopted for different situations.	Knowledge (Level K1)
CO5.	Deliver speech on various topics.	Evaluation (Level K5)
Core V/ Corporate Accounting I		
CO1.	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites	Knowledge (Level K1) , Comprehension (Level K2)
CO2.	Asses the accounting treatment of issue and redemption of preference shares and debentures	Knowledge (Level K1), Comprehension (LevelK2)
CO3.	Construct Financial Statements applying relevant accounting treatments	Application (Level K3)
CO4.	Compute the value of goodwill and shares under different methods and assess its applicability	Evaluation (Level K5)
CO5.	Integrate theoretical knowledge on all accounting in par with IFRS and IND AS	Knowledge (Level K1)
Core VI/ Company Law		
CO1.	Understand the classification of companies under the act	Knowledge (Level K1)

CO2.	Examine the contents of the Memorandum of Association & Articles of Association	Application (Level K3)
CO3.	Know the qualification and disqualification of Auditors	Application (Level K3)
CO4.	Understand the workings of National Company Law Appellate Tribunal (NCLAT)	Knowledge (Level K1)
CO5.	Analyse the modes of winding up	Evaluation (Level K5)
Elective III/ Business Mathematics & Statistics		
CO1.	Learn the basics of ratio, proportion, indices and logarithm	Evaluation (Level K5)
CO2.	Familiarise with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.	Application (Level K3)
CO3.	Determine the various measures of central tendency	Evaluation (Level K5)
CO4.	Calculate the correlation and regression co-efficient.	Evaluation (Level K5)
CO5.	Assess problems on time series analysis	Evaluation (Level K5)
Elective III/ Business Legislation		
CO1.	Acquire knowledge on Factories Act, 1948	Knowledge (Level K1)
CO2.	Analyse the role of Foreign Exchange Management Act, 1999	Knowledge (Level K1)
CO3.	Understand the practical implications of Prevention of Money Laundering Act, 2002	Comprehension (Level K2)
CO4.	Evaluate the importance of Competition Act, 2002	Knowledge (Level K1)
CO5.	Gain knowledge on Intellectual Property Rights	Comprehension (Level K2)
Elective III/ E-Commerce		
CO1.	Understand the role and features of world wide web	Knowledge (Level K1)
CO2.	Understand the Benefits and model of e-tailing	Comprehension (Level K2)
CO3.	Use the web enabled services	Application (Level K3)
CO4.	Tackle the threats in internet security system	Application (Level K3)
CO5.	Know about the Ethical principles Privacy and Information Rights	Application (Level K3)
SEC 4/ Product Launching Practical		
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	Knowledge (Level K1)
CO3.	Analyzing the problems of women entrepreneurs and identifying institutions supporting women entrepreneurs.	Analysis (Level K2 and K4)
CO4.	Creating ideas to business journey in a structured way.	Synthesis (Level K6)
CO5.	Imparting awareness regarding the systematic process of developing the product launching.	Synthesis (Level K6)
SEC5 / Computerised Accounting Package I-Practical		
CO1.	Preparing Ledger, Day Book, trail balance and final accounts.	Synthesis (Level K6)
CO2.	Creating stock summary and design cost centre and cost categories.	Synthesis (Level K6)

CO3.	Computing purchase order and sales order status.	Synthesis (Level K6)
CO4.	Creating employee pay roll and bill – wise statement.	Synthesis (Level K6)
CO5.	Computing GST and Ratios.	Evaluation (Level K5)
Core VII/ Corporate Accounting II		
CO1.	Understand the accounting treatment of amalgamation, Internal and external reconstruction	Comprehension (Level K2)
CO2.	Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format.	Application (Level K3)
CO3.	Synthesize and prepare final accounts of Insurance companies in the prescribed format	Synthesis (Level K6)
CO4.	Give the consolidated accounts of holding companies	Application (Level K3)
CO5.	Preparation of liquidator’s final statement of account	Application (Level K3)
Core VIII / Principles of Marketing		
CO1.	Develop and understanding on their role and importance of marketing	Comprehension (Level K2)
CO2.	Apply the 4p’s of marketing in their venture	Application (Level K3)
CO3.	Identify the factors determining pricing	Knowledge (Level K1)
CO4.	Use the different Channels of distribution of industrial goods	Application (Level K3)
CO5.	Understand the concept of E-marketing and E-Tailing	Application (Level K3)
Elective IV / Financial Services		
CO1.	Summarise the role and function of the financial system	Knowledge (Level K1)
CO2.	Gain practical knowledge on key areas relating to management of financial products and services	Application (Level K3)
CO3.	Familiarize students about Venture Capital, Leasing.	Comprehension (Level K2)
CO4.	Infer the importance of the Credit Rating system.	Comprehension (Level K2)
CO5.	Understand various types of Mutual funds schemes and the roles of NSDL and CSDL.	Comprehension (Level K2)
Elective IV / Consumerism & Consumer Protection		
CO1.	Remember and recall aspects in consumerism	Knowledge (Level K1)
CO2.	Identify the reasons for consumer exploitation	Comprehension (Level K2)
CO3.	Discover the rights and duties of a consumer	Analysis (Level K4)
CO4.	Create an environment which protects the consumers in India	Synthesis (Level K6)
CO5.	Critically appraise the consumer Protection Act	Application (Level K3)
Elective IV / Operation Research		
CO1.	Frame a linear programming problem for quantitative decisions in business planning.	Application (Level K3)
CO2.	Optimise economic factors by applying transportation and assignment problems.	Application (Level K3)
CO3.	Apply the concept of game theory and simulation for optimal decision making.	Application (Level K3)
CO4.	Analyse and manage inventories to meet the changes in market demand.	Analysis (Level K4)

CO5.	Construct networks including PERT, CPM for strategic management of business projects.	Evaluation (Level K5)
SEC 6 / Auditing		
CO1.	Assessing the qualities of an auditor, his rights and duties, procedure to be followed for appointment and removal of auditors.	Knowledge(LevelK1)
CO2.	Acquiring knowledge on various records to be maintained for carrying out audit work.	Comprehension(LevelK2)
CO3.	Knowing the concepts of vouching and procedure to be followed in vouching of cash book.	Comprehension (Level K2)
CO4.	Understanding the steps required in vouching of trade transactions in an organization.	Comprehension (Level K2)
CO5.	Knowing the steps involved in verification and valuation of assets and liabilities.	Evaluation (Level K5)
SEC 7/ Computerised Accounting Package – II Practical		
CO1.	Preparing the Final Accounts with adjustments and Inventory	Synthesis (Level K6)
CO2.	Preparing Accounting voucher with inventory and creating Stock summary	Synthesis (Level K6)
CO3.	Designing cost Centre cost categories	Application (Level K3)
CO4.	Creating employee payroll and Bill- Wise statement	Synthesis (Level K6)
CO5.	Computing Purchase order and Sales order Status and Computing GST	Evaluation (Level K5)
Core IX / Cost Accounting I		
CO1.	Remember and recall the various concepts of cost accounting	Knowledge (Level K1)
CO2.	Demonstrate the preparation and reconciliation of cost sheet.	Knowledge (Level K1) Comprehension (Level K2)
CO3.	Analyse the various valuation methods of issue of materials.	Analysis (Level K4)
CO4.	Examine the different methods of calculating labour cost.	Evaluation (Level K5)
CO5.	Critically evaluate the apportionment of Overheads.	Evaluation (Level K5)
Core X / Banking Law & Practice		
CO1.	Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks	Knowledge (Level K1) Application (Level K3)
CO2.	Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function	Analysis (Level K4)
CO3.	Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion	Comprehension (Level K2)
CO4.	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc	Evaluation (Level K5)
CO5.	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.	Knowledge (Level K1)
Core XI / Income Tax Law and Practice-I		
CO1.	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.	Knowledge (Level K1)

CO2.	Assess the residential status of an assessee& the incidence of tax.	Comprehension (Level K2)
CO3.	Compute income of an individual under the head salaries.	Analysis (Level K4)
CO4.	Ability to compute income from house property.	Knowledge (Level K1)
CO5.	Evaluate income from a business carried on or from the practice of a Profession.	Evaluation (Level K5)
Elective V / Indirect Taxation		
CO1.	Acquaintance with Indirect tax laws	Synthesis (Level K6)
CO2.	Exposed to the overview of GST.	Application (Level K3)
CO3.	Apply provisions of CGST and IGST	Synthesis (Level K6)
CO4.	Summarise procedures of GST	Synthesis (Level K6)
CO5.	Discuss aspects of Customs Duty in India	Application (Level K3)
Elective V / Financial Management		
CO1.	Recall the concepts in financial management.	Knowledge (Level K1) Comprehension (Level K2)
CO2.	Apply the various capital structure theories.	Application (Level K3)
CO3.	Apply capital budgeting techniques to evaluate investment proposals.	Application (Level K3)
CO4.	Determine dividend pay-outs.	Analysis (Level K4)
CO5.	Estimate the working capital of an organization.	Evaluation (Level K5)
Elective VI / Human Resource Management		
CO1.	Examine the role of HRM in the new age organisation and plan man power requirements and implement techniques of job design.	Analysis (Level K4)
CO2.	Formulate action plans for employee Recruitment and Selection.	Synthesis (Level K6)
CO3.	Choose appropriate methods of Training	Application (Level K3)
CO4.	Estimate, defend and handle legal compliance in HRM involving trade union disputes and employee retention.	Comprehension (Level K2)
CO5.	Formulate strategies for employee welfare.	Synthesis (Level K6)
Elective VI / Office Management and Secretarial Practice		
CO1.	Familiarised with modern office management	Knowledge (LevelK1) Comprehension (LevelK2)
CO2.	Adapt with the modern work atmosphere	Comprehension (LevelK2)
CO3.	Trained in maintaining the office independently and effectively	Application (LevelK3)
CO4.	Ability to organize data records in office	Analysis (LevelK4)

CO5.	Motivated to act as a company secretary	Evaluation (LevelK5)
Core XIII / Cost Accounting II		
CO1.	Remember and recall standards in cost accounting	Comprehension (LevelK2)
CO2.	Apply the knowledge in contract costing	Application (LevelK3)
CO3.	Analyze and assimilate concepts in process costing	Analysis (LevelK4)
CO4.	Understand various bases of classification cost and prepare operating cost statement.	Knowledge (LevelK1)
CO5.	Set up standards and analyse variances.	Evaluation (LevelK5)
Core XIV /Management Accounting		
CO1.	Remember and recall basics in management accounting	Comprehension (LevelK2)
CO2.	Apply the knowledge of preparation of Financial Statements	Application (LevelK3)
CO3.	Analyse the concepts relating to fund flow and cash flow	Analysis (LevelK4)
CO4.	Evaluate techniques of budgetary control	Evaluation (LevelK5)
CO5.	Formulate criteria for decision making using principles of marginal costing.	Synthesis (LevelK6)
Core XV / Income Tax Law & Practice II		
CO1.	Remember and recall provisions on capital gains	Knowledge (LevelK1) Comprehension (LevelK2)
CO2.	Apply the knowledge about income from other sources	Application (LevelK3)
CO3.	Analyse the set off and carry forward of losses provisions	Analysis (LevelK4)
CO4.	Learn about assessment of individuals	Knowledge (Level K1)
CO5.	Apply procedures learnt about assessment procedures.	Application (Level K3)
Elective VII / Entrepreneurial Development		
CO1.	Identify the various traits of an entrepreneur	Knowledge (Level K1)
CO2.	Turn ideas into business opportunities	Application (Level K3)
CO3.	Do feasibility study before starting a project	Analysis (LevelK4)
CO4.	Identify the sources of funds for funding a project	Comprehension (Level K2)
CO5.	Develop an understanding about the Government schemes available for women entrepreneurs	Evaluation (LevelK5)
Elective VII / Computer Application in Business		
CO1.	Recall various techniques of working in MS-WORD.	Comprehension(Level K2)
CO2.	Prepare appropriate business document.	Evaluation (Level K5)
CO3.	Create - Presentation for Seminars and Lecture.	Synthesis (LevelK6)
CO4.	Understanding various tools used in MS-EXCEL.	Knowledge (LevelK1)
CO5.	Apply Excel tools in various business areas of Finance, HR, Statistics.	Application (Level K3)

Elective VIII / Spreadsheet for Business		
CO1.	Develop And Apply Fundamental Spread Sheet Skills.	Application (Level K3) Synthesis (Level K6)
CO2.	Understanding Various Tools Used In Ms-Excel.	Comprehension (Level K2)
CO3.	Knowledge On Various Statistical Tests in Ms-Excel.	Knowledge (LevelK1)
CO4.	Demonstrate Proficiency in Using Complex Spread Sheet Tools Such as Formulas and Functions.	Analysis (Level K4)
CO5.	Develop Trending Application Using MS-Excel	Synthesis (Level K6)
Elective VIII / Logistics and Supply Chain Management		
CO1.	Examine the importance of Customer Service in Logistics Management	Analysis (Level K4)
CO2.	Develop an understanding on the Distribution Channel Management	Comprehension (Level K2)
CO3.	Interpret the Global applications of supply chain management	Knowledge (Level K1)
CO4.	Understand the Inter Relation between Enablers and Levels of Supply Chain Improvement	Knowledge (Level K1)
CO5.	Identify the conflict resolution strategies	Evaluation(Level K5)
Professional competency Skill		
General Awareness for Competitive Examinations		
CO1.	Develop board knowledge of the different components in polity	Knowledge (Level K1)
CO2.	Understand the Geographical features across countries and in India	Comprehension (Level K2)
CO3.	Acquire knowledge on the aspects of Indian Economy	Knowledge (Level K1)
CO4.	Understand the significance of India's Freedom Struggle	Comprehension (Level K2)
CO5.	Gain knowledge on Ecology and Environment	Knowledge (Level K1)
M.Com.,		
PSOs	PROGRAMME SPECIFIC OUTCOMES	
PSO1	To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.	
PSO2	To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate start ups and high potential organizations.	
PSO3	Design and implement HR systems and practices grounded in researches that comply with employment laws, leading the organization towards growth and development.	
PSO4	To produce employable, ethical and innovative professionals to sustain in the dynamic business world.	
PSO5	To contribute to the development of the society by collaborating with stakeholders for mutual benefit.	
M.Com / PROGRAMMES OUTCOMES		
POs	Description of POs	

PO1	Apply knowledge of Management theories and Human Resource practices to solve business problems through research in Global context.	
PO2	Foster analytical and critical thinking abilities for data-based decision-making.	
PO3	Equip with skills and competencies to become an entrepreneur.	
PO4	Ability to develop communication, managerial and interpersonal skills.	
PO5	Capability to lead themselves and the team to achieve organizational goals.	
PO6	Inculcate contemporary business practices to enhance employability skills in the competitive environment.	
M.Com/ COURSE OUTCOMES		
	Description of COs	Bloom's Taxonomy / Cognitive Domain
Core – I / Business Finance		
CO1.	Explain the important finance concept	Understanding (Level K2)
CO2.	Estimate risk and determine its impact on return	Evaluate (Level K5)
CO3.	Examine leasing and other sources of finance for start ups	Analyze (Level K4)
CO4.	Summarise cash, receivable and inventory management techniques	Understanding (Level K2)
CO5.	Evaluate techniques of long term investment decision incorporating risk factor	Evaluate (Level K5)
Core – II / Digital Marketing		
CO1.	Explain the dynamics of digital marketing	Understanding (Level K2)
CO2.	Examine online marketing mix	Analyze (Level K4)
CO3.	Compare digital media channels	Analyze (Level K4)
CO4.	Explain online consumer behavior	Understanding (Level K2)
CO5.	Analyse social media data	Analyze (Level K4)
Core – III / Banking and Insurance		
CO1.	Relate the transformation in banking from traditional to new age	Understanding (Level K2)
CO2.	Apply modern techniques of digital banking	Application (Level K3)
CO3.	Evaluate the role of insurance sector	Evaluate (Level K5)
CO4.	Examine the prospects of insurance	Analyze (Level K4)
CO5.	Assess risk mitigation strategies	Evaluate (Level K5)
Elective – I / Option - I / Operations Research		
CO1.	Apply Linear Programming	Application (Level K3)
CO2.	Identify models for problem solving	Application (Level K3)

CO3.	Apply sequencing and game theory	Application (Level K3)
CO4.	Apply network analysis to enhance effectiveness	Application (Level K3)
CO5.	Examine the models for decision making	Analyze (Level K4)
Elective – I / Option - II / Security Analysis and Portfolio Management		
CO1.	Examine investment options and structure a portfolio	Analyze (Level K4)
CO2.	Assess the value of equity shares, preference shares and bonds	Evaluate (Level K5)
CO3.	Examine stock performance through fundamental and technical analysis	Analyze (Level K4)
CO4.	Examine the various portfolio theories	Analyze (Level K4)
CO5.	Evaluate the portfolio performance	Evaluate (Level K5)
Elective – II / Option - I / Strategic Human Resource Management		
CO1.	Recall the fundamentals of strategic human resource management	Remembering (Level K1)
CO2.	Examine the conceptual framework of strategic human resource management models	Analyze (Level K4)
CO3.	Apply the knowledge of various strategies in human resource management in the corporate arena	Application (Level K3)
CO4.	Illustrate drafting of HR policies	Understanding (Level K2)
CO5.	Analyse the latest trend in the strategic human resource management	Analyze (Level K4)
Elective – II / Option - II / Labour Laws		
CO1.	Recall the basic labour legislations pertaining to trade unions	Remembering (Level K1)
CO2.	Explain various provisions of the Factories Act and Equal Remuneration Act	Understanding (Level K2)
CO3.	Assess provisions relating to the workmen's compensation and state insurance	Evaluate (Level K5)
CO4.	Examine provisions relating to payment of wages and minimum wages	Analyze (Level K4)
CO5.	Explain the provisions of provident fund, gratuity and bonus schemes	Understanding (Level K2)
Core – IV / Strategic Cost Management		
CO1.	Explain strategic cost management and QC	Understanding (Level K2)
CO2.	Choose the appropriate technique for cost control	Application (Level K3)
CO3.	Make use of activity based costing in practice	Application (Level K3)
CO4.	Choose transfer pricing methods to solve problems	Application (Level K3)
CO5.	Construct cost structure for agriculture and IT sector	Application (Level K3)
Core – V / Corporate Accounting		
CO1.	Determine profit and financial position by preparing financial statements of companies as per schedule III of Companies Act, 2013	Evaluate (Level K5)
CO2.	Apply the provisions of IRDA Regulations in the preparation of final accounts of Life Insurance and General Insurance Companies	Application (Level K3)
CO3.	Determine the overall profitability and financial position by preparing consolidated financial statements	Evaluate (Level K5)

	of holding companies in accordance with AS21	
CO4.	Analyse contemporary accounting methods	Analyze (Level K4)
CO5.	Examine Financial Reporting based on appropriate Accounting Standards and provisions of Companies Ac t2013 with respect to Corporate Social Responsibility	Analyze (Level K4)
Core – VI / Setting up of Business Entities		
CO1.	Compare the various avenues of acquiring finance to setup a business entity	Understanding (Level K2)
CO2.	Recall the legal requirements for Section 8 Company	Remembering (Level K1)
CO3.	Examine the provisions for LLP and joint venture	Analyze (Level K4)
CO4.	Analyse the registration and licensing procedure	Analyze (Level K4)
CO5.	Examine the compliance of regulatory framework regarding environment	Analyze (Level K4)
Elective – III / Option - I / Business Ethics and Corporate Sustainability		
CO1.	Apply the concepts of business ethics in practice	Application (Level K3)
CO2.	Demonstrate ethical decision making by applying various theories	Understanding (K2)
CO3.	Evaluate moral issues relating to business, marketing, advertising, finance, HR and environmental protection	Evaluate (Level K5)
CO4.	Explain the concepts of corporate sustainability	Understanding (Level K2)
CO5.	Construct reports disclosing sustainability information	Application (Level K3)
Elective – III / Option - II / Audit and Due Diligence		
CO1.	Compare different types of audit	Understanding (Level K2)
CO2.	Assess the provisions relating to secretarial audit	Evaluate (Level K5)
CO3.	Recall the basics of due diligence	Remembering (Level K1)
CO4.	Explain the various types of due diligence	Understanding (Level K2)
CO5.	Examine due diligence for take overs and prepare due diligence report	Analyze (Level K4)
Elective – IV / Option - I / Logistics and Supply Chain Management		
CO1.	Recall the concepts and features of SCM	Remembering (Level K1)
CO2.	Summarise global and Indian perspectives of SCM	Understanding (Level K2)
CO3.	Examine changing logistics environment pertaining to materials management, warehousing and distribution	Analyze (Level K4)
CO4.	Explain strategic warehousing for SCM	Understanding (Level K2)
CO5.	Outline the role of internet in SCM	Understanding (Level K2)
Elective – IV / Option - II / Rural and Agricultural Marketing		
CO1.	Recall the concepts of rural marketing	Remembering (Level K1)
CO2.	Analyse the buying behaviour of rural consumers	Analyze (Level K4)

CO3.	Develop the strategies relating to rural product, branding, packaging, etc	Application (Level K3)
CO4.	Construct distribution and promotional mix in the rural market relating to food processing industry	Application (Level K3)
CO5.	Explain the principles and functioning of cooperative marketing	Understanding (Level K2)
NME – I / E-Commerce		
CO1.	Acquiring knowledge about fundamental concepts of E-Commerce	Understanding (Level K2)
CO2.	Discussing objectives, benefits and factors promoting E-commerce & summarizing the E-commerce framework	Evaluate (Level K5)
CO3.	Examining the various layers of EDI and Applications of EDI in Business	Analyze (Level K4)
CO4.	Distinguishing various M-commerce models and applying it in the real time business situation	Understanding (Level K2)
CO5.	Discussing the features of E-security and technology and analyzing the provisions of Information Technology Act 2000	Evaluate (Level K5)
Core – VII / Taxation		
CO1.	Apply the provisions of income tax to determine taxable income	Application (Level K3)
CO2.	Plan taxes	Application (Level K3)
CO3.	Illustrate the nuances of international business taxation	Understanding (Level K2)
CO4.	Apply the provisions of GST	Application (Level K3)
CO5.	Summarise the provisions of Customs Act	Understanding (Level K2)
Core – VIII / Research Methodology		
CO1.	Recall the research concepts and recognise the research problem	Remembering (Level K1)
CO2.	Construct research hypothesis and determine the sample size	Application (Level K3)
CO3.	Select appropriate method for data collection	Application (Level K3)
CO4.	Interpret the results of statistical test	Understanding (Level K2)
CO5.	Construct research report avoiding plagiarism	Application (Level K3)
Core – IX / Computer Applications in Business		
CO1.	Construct data file in SPSS	Application (Level K3)
CO2.	Examine means of samples	Analyze (Level K4)
CO3.	Apply non-parametric tests	Application (Level K3)
CO4.	Construct a company, form groups and get automated financial statements	Application (Level K3)
CO5.	Plan for automation of inventory	Application (Level K3)
Core – X / International Business		
CO1.	Recall the concepts of International Business and International Business Environment	Remembering (Level K1)
CO2.	Analyze the international trading environment, trade barriers and components of balance of payments.	Analyze (Level K4)
CO3.	Evaluating the role of IMF and World bank in promoting international trade	Understanding (Level K2)

CO4.	Analyse the different types of economic integration	Understanding (Level K2)
CO5.	Identify the operations of MNCs through real case assessment	Application (Level K3)
Elective – V / Option - I / Strategic Management		
CO1.	Summarise strategic management principles at different levels and phases	Understanding (Level K2)
CO2.	Explain the dynamics of competitive strategic management techniques	Understanding (Level K2)
CO3.	Examine business and functional level strategies	Analyze (Level K4)
CO4.	Identify strategic leadership and organisational skills	Application (Level K3)
CO5.	Apply latest concepts in strategy implementation and control	Application (Level K3)
Elective – V / Option - II / International Financial Management		
CO1.	Explain the importance and nature of international flow of funds	Understanding (Level K2)
CO2.	Analyse the fluctuations in exchange rate and impact on exchange markets	Analyze (Level K4)
CO3.	Analyse the techniques of international investment decisions for building a better portfolio	Analyze (Level K4)
CO4.	Explain the flow of funds in the international banks	Understanding (Level K2)
CO5.	Examine various international financial market instruments	Analyze (Level K4)
NME – II / Computerized Accounting Package		
CO1.	Develop company creation and ledger	Evaluate (Level K5)
CO2.	Prepare day book summary and able to do vouching entry	Evaluate (Level K5)
CO3.	Prepare trial balance and conduct ratio analysis	Evaluate (Level K5)
CO4.	Prepare final accounts, cash flow and fund flow statement	Evaluate (Level K5)
CO5.	Display stock group creation and prepare accounting voucher with inventory details	Evaluate (Level K5)
Core – XI / Corporate and Economic Laws		
CO1.	Recall important provisions of FEMA	Remembering (Level K1)
CO2.	Examine the provisions of the Competition Act, 2002 and Consumer Protection Act to govern commercial competition and protect a consumer	Analyze (Level K4)
CO3.	Summarise the process relating to obtaining copyrights and patents	Understanding (Level K2)
CO4.	Examine the provisions of Money Laundering Act	Analyze (Level K4)
CO5.	Analyse the provisions relating to regulation of real estate	Analyze (Level K4)
Core – XII / Human Resource Analytics		
CO1.	Examine the concept of human resource analytics	Analyze (Level K4)
CO2.	Apply the HR tools and techniques in decision making	Application (Level K3)
CO3.	Examine the different types of HR metrics and their relative merits	Analyze (Level K4)
CO4.	Make use of HR data in report preparation	Application (Level K3)
CO5.	Build models for predictive analysis	Application (Level K3)

Elective – VI / Option - I / Organisational Behaviour		
CO1.	Identify the effect of OB models and organizational learning on human behaviour	Application (Level K3)
CO2.	Assess theories of motivation and their impact on job satisfaction	Evaluate (Level K5)
CO3.	Examine effective communication tools for better organisational climate	Analyze (Level K4)
CO4.	Discussing about team dynamics and conflict management	Analyze (Level K4)
CO5.	Gaining knowledge about organisational change and work life balance	Analyze (Level K4)
Elective – VI / Option - II / Insolvency law and practice		
CO1.	Recall the concepts, need for the insolvency and bankruptcy code 2016	Remembering (Level K1)
CO2.	Analyse the provisions relating to corporate insolvency resolution process, insolvency resolution of corporate persons and resolution strategies	Analyze (Level K4)
CO3.	Analyse the legal provisions of liquidation of corporate person, companies and adjudication and appeals for corporate persons	Analyze (Level K4)
CO4.	Summarise the provisions relating to cross border insolvency	Understanding (Level K2)
CO5.	Examine the professional and ethical practices for insolvency practitioners	Analyze (Level K4)
Professional Competency Skill / Advanced Excel		
CO1.	Develop and apply fundamental spread sheet skills	Understanding (Level K2)
CO2.	Understanding various tools used in Ms-excel	Analyze (Level K4)
CO3.	Knowledge on various statistical tests in Ms-excel	Analyze (Level K4)
CO4.	Demonstrate proficiency in using complex spread sheet tools such as formulas and functions	Understanding (Level K2)
CO5.	Develop trending application using Ms-excel	Analyze (Level K4)
EXTRA CREDIT COURSES		
Semester – I / Human Rights and Duties		
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 and Analysis (Level K2, K3 & K4)
CO5.	Gaining knowledge about constitutional rights and duties / statutory rights and duties.	Application, Analysis (Level K3 ,K4)
Semester – III / Disaster Management		

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 and Analysis (Level K2, K3 & K4)
CO5.	Building knowledge about the hazard and vulnerability profile of India.	Comprehension,, Application (Level K2, K3)
Semester – V / Human Resource Development		
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 and Analysis (Level K2, K3 & K4)
VALUE ADDED COURSES		
Semester – I / Retail Marketing		
CO1.	To understand the meaning, functions, 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 and 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)
Semester – II / Aptitude Skills		

CO1.	Recognizing the application of number series, coding and decoding.	Application and 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 and 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 and Analysis (Level K2, K3 & K4)
CO5.	Recognise the uses of ratio and proportion in real life situations.	Application, Analysis (Level K3, K4)
Semester – III / Business Analytics Using MS. Excel		
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)
Semester – III / Digital Fluency for Business		
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 and 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.	Analysis, Evaluation and Synthesis (Level K4, 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 and Evaluation (Level K3, K4 & K5)