

DEPARTMENT OF COMMERCE

COURSE OUTCOMES (CO)

UG - ODD SEMESTER

B.COM – PRINCIPLES OF ACCOUNTANCY (16CCCCM1)

S.NO	COURSE OUTCOME
CO1	To Identify the knowledge and understanding Specify the significance of alternative accounting procedures.
CO2	To Discuss an intellectual skills and presenting information using various methods relevant to financial accounting.
CO3	To Discuss an intellectual skills and presenting information using various methods relevant to financial accounting.
CO4	To Display how to change within the external and internal accounting environment.
CO5	To Demonstrate the ability to work effectively as part of a group, Involving leadership, group dynamics and interpersonal skills relevant to Principles of accounting.
CO6	To Perform the different steps of the accounting cycle for service and merchandising businesses.

B.COM – MARKETING (16CCCCM2)

S.NO	COURSE OUTCOME
CO1	To understand the concepts of marketing management
CO2	To learn about marketing process for different types of products and services
CO3	To understand the tools used by marketing managers in decision situations
CO4	To understand the marketing environment
CO5	To demonstrate strong conceptual knowledge in the functional area of marketing management.
CO6	To apply the knowledge, concepts, tools necessary to overcome challenges, and issues of marketing in a changing technological landscape.

B.COM – BUSINESS MANAGEMENT (16CACCM1A)

S.NO	COURSE OUTCOME
CO1	To use business terms and concepts when communicating
CO2	To Analysis data to verify accuracy of conclusions
CO3	To Analysis data to verify accuracy of conclusions
CO4	To practice active listening to enhance the ability to get a clear understanding of difficult situations.
CO5	To practice an awareness of ethical and social responsibilities to multi - cultural, team- oriented, rapidly changing environments.
CO6	To select and use appropriate resources to collect business data that will ultimately translate into information for decision - making

B.COM – PROFESSIONAL ENGLISH FOR COMMERCE AND MANAGEMENT – 1 (20PELCM1)

S.NO	COURSE OUTCOME
CO1	To recognize their own ability to improve their own competence in using the language
CO2	To Use language for speaking with confidence in an intelligible
CO3	To acceptable manner understand the importance of reading for life
CO4	To Read independently unfamiliar texts with comprehension
CO5	To understand the importance of writing in academic life
CO6	To write simple sentences without committing error of spelling or grammar

B.COM – PARTNERSHIP ACCOUNTS (16CCCCM5)

S.NO	COURSE OUTCOME
CO1	To have a better understanding of accounting terminology.
CO2	To understand the general characteristics of a partnership and the importance of each one.
CO3	To able to calculate the division of profits, prepare the proper journal entries, and prepare the financial statements for a partnership.
CO4	To calculate and prepare the journal entries for the sale of a partnership interest, the withdrawal of a partner, and the addition of a partner.
CO5	To calculate and prepare the journal entries for a partnership that is going out of business.
CO6	To Recognize the uses to which a capital account is put.

B.COM – BUSINESS LAW (16CCCCM6)

S.NO	COURSE OUTCOME
CO1	To demonstrate the relationship between law and economic activity by developing in the student an awareness of legal principles involved in economic relationships and business transactions
CO2	To develop in the student an understanding of the free enterprise system and the legal safeguards of the same.
CO3	Demonstrate clearly and forcibly the generally accepted, but not always documented, proposition that law is an expression of the public will; that a law is valid in the real sense only when it is an expression of the public will.
CO4	Develop in the student an appreciation of the significant role played by the judiciary in the protection of individual liberty and private property.
CO5	Develop in the student habits of analytical thinking and logical reasoning as a technique for decision-making.
CO6	Develop in the student acceptable attitudes and viewpoints with respect to business ethics and social responsibility.

B.COM – BUSINESS COMMUNICATION (16CACCM1C)

S.NO	COURSE OUTCOME
CO1	To Create effective business writing
CO2	To Develop effective business communications
CO3	To Evaluate research approaches and collected information.
CO4	To develop and delivering effective presentations
CO5	To Make an effective interpersonal communications
CO6	To skills that maximize team effectiveness and problem solving

B.COM – CORPORATE ACCOUNTING (16CCCCM9)

S.NO	COURSE OUTCOME
CO1	To prepare consolidated accounts for a corporate group.
CO2	To understanding of the accounting requirements for a corporate group and familiarity with the theory underlying the methods used to account for inter-company investments.
CO3	To analyse complex issues, to formulate well reasoned and coherent arguments and to reach well considered conclusions.
CO4	To Prepare the accounts of companies undergoing amalgamation and external reconstruction
CO5	To Explain the concepts of Liquidation of companies.
CO6	To Prepare the final accounts of Joint Stock companies

B.COM – AUDITING (16CCCCM10)

S.NO	COURSE OUTCOME
CO1	To know the process of auditing, pre-commencement consideration of audit.
CO2	To understand Audit Programme, Audit Evidence, procedure, techniques and Audit working papers.
CO3	To understand the purpose of internal control and its application to various items
CO4	To Understand connection between Internal Control, Internal Check and Internal Audit.
CO5	To have practical knowledge regarding the points to be covered while checking the payment as well as receipts of vouchers and the related supporting documents.
CO6	To understand how an asset or a liability can be verified by applying certain audit techniques.

B.COM – COMPUTER APPLICATIONS IN BUSINESS (16CCCCM11)

S.NO	COURSE OUTCOME
CO1	To Gain familiarity with the concepts and terminology used in the development, implementation and operation of business application systems.
CO2	To Explore various methods that Information Technology can be used to support existing businesses and strategies.
CO3	To Investigate emerging technology in shaping new processes strategies and business models.
CO4	To Achieve hands-on experience with productivity/application software to enhance business activities.
CO5	To Accomplish projects utilizing business theories, Internet resources and computer technology.
CO6	To Work with simple design and development tasks for the main types of business information systems

B.COM – MANAGEMENT ACCOUNTING (16CCCCM12)

S.NO	COURSE OUTCOME
CO1	To enhance the abilities of learners to develop the concept of management accounting and its significance in the business.
CO2	To enhance the abilities of learners to analyze the financial statements.
CO3	To enable the learners to understand, develop and apply the techniques of management accounting in the financial decision making in the business corporate.
CO4	To make the students develop competence with their usage in managerial decision making and control.
CO5	To Understand various systems of management accounting.
CO6	To know how to study the financial statements, make comparisons between current year and previous years and draw proper interpretations.

B.COM – ENTREPRENEURIAL DEVELOPMENT (16MBECM1)

S.NO	COURSE OUTCOME
CO1	To sell themselves and their ideas by oral and visual presentation skills and establish a foundation of confidence in the skills necessary to cause others to act.
CO2	To find problems worth solving by their skills in customer development, customer validation, competitive analysis, and iteration while utilizing design thinking and process tools to evaluate in real-world problems and projects.
CO3	To mobilize people and resources like identify and secure customers, stakeholders, and team members through networks, primary customer research, and competitive and industry analyses in order to prioritize and pursue an initial target market in real-world projects.
CO4	To create value among students to create presentations and business plans that articulate and apply financial, operational, organizational, market, and sales knowledge to identify paths to value.
CO5	To develop and cultivate endurance. Students increase their awareness and deliberately practice the skills and disciplines necessary to increase confidence and agency; foster self-efficacy and self-advocacy; improve communication and problem-solving skills, manage strong impulses and feelings; and identify personal purpose.
CO6	To identify the elements of success of entrepreneurial ventures

B.COM – SALES MANAGEMENT (16RSBE9:2)

S.NO	COURSE OUTCOME
CO1	To develop a plan for organizing, staffing and training a sale force
CO2	To know the distinction between the skills required for selling and sales management
CO3	To identify the key factors in establishing and maintaining high morale in the sales force.
CO4	To develop an effective sales compensation plan and to evaluate the performance of a sales person.
CO5	To organize sales territories to maximize selling effectiveness.
CO6	To evaluate sales and sales management strategies in relation to current legal and ethical standards of practice.

B.COM – RETAIL MANAGEMENT (16RSBE9:3)

S.NO	COURSE OUTCOME
CO1	To describe retailing, the entities involved, and the impact of decisions on a retail business
CO2	To Recognize career opportunities available in the retail businesses
CO3	To Compare and contrast service and merchandise retailers
CO4	To Discuss the rise of electronic retailing through the internet
CO5	To Recognize the challenges faced by multichannel retailers and how retailers must adapt
CO6	To Examine retailer decisions based on target market planning

UG - EVEN SEMESTER

B.COM – BUSINESS ACCOUNTING (16CCCCM3)

S.NO	COURSE OUTCOME
CO1	To use information to support business processes and practices
CO2	To use information to support business processes and practices, such as problem analysis and decision making
CO3	To apply quantitative skills to help analyze and solve business problems and to take advantage of business opportunities
CO4	To describe and explain the ethical and social responsibilities of accountants in ensuring the integrity of financial information
CO5	To develop an understanding of internal control issues and the effects of the regulatory environment on financial reporting
CO6	To apply knowledge of generally accepted accounting principles and managerial accounting theories to business organizations, state and local

B.COM – BANKING THEORY LAW & PRACTICE (16CCCCM4)

S.NO	COURSE OUTCOME
CO1	To know the Role and structure of Indian banking system.
CO2	To build the customer relationship in banking sector
CO3	To know The functions and role of Reserve Bank of India.
CO4	To adapt the reforms and other developments in the Indian Banking.
CO5	To utilize the modern banking services e.g. e-banking, m-banking and internet banking.
CO6	To Organize the Functions & Working of Regulatory Institutions in Financial Market.

B.COM – BUSINESS ECONOMICS (16CACCM1B)

S.NO	COURSE OUTCOME
CO1	To Analyze the behavior of consumers in terms of the demand for products
CO2	To Perform supply and demand analysis to analyze the impact of economic events on Markets.
CO3	To Describe the nature of economics in dealing with the issue of scarcity
CO4	To Evaluate the factors affecting firm behavior, such as production and costs
CO5	To Analyze the performance of firms under different market structures,
CO6	To Understand the dynamics of how the markets work and Use economic analysis to evaluate controversial issues and policies.

B.COM – PROFESSIONAL ENGLISH FOR COMMERCE AND MANAGEMENT – II (20PELCM2)

S.NO	COURSE OUTCOME
CO1	To recognize their own ability to improve their own competence in using the language
CO2	To Use language for speaking with confidence in an intelligible
CO3	To acceptable manner understand the importance of reading for life
CO4	To Read independently unfamiliar texts with comprehension
CO5	To understand the importance of writing in academic life
CO6	To write simple sentences without committing error of spelling or grammar

B.COM – COST ACCOUNTING (16CCCCM7)

S.NO	COURSE OUTCOME
CO1	To Understand the significance of cost accounting in the modern economic environment
CO2	To Select the costs according to their impact on business and To Differentiate methods of schedule costs per unit of production
CO3	To Differentiate methods of calculating stock consumption and To Identify the specifics of different costing methods.
CO4	To Interpret the impact of the selected costs method
CO5	To Apply cost accounting methods to evaluate and project business performance
CO6	To Demonstrate mastery of costing systems, cost management systems, budgeting systems and performance measurement systems.

B.COM – BUSINESS TOOLS FOR DECISION MAKING (16CCCCM8)

S.NO	COURSE OUTCOME
CO1	To Understand basic statistical concepts such as statistical collection, statistical series, tabular and graphical representation of data
CO2	To Calculate measures of central tendency, dispersion and asymmetry, correlation and regression analysis
CO3	To Apply knowledge to solve simple tasks using computer
CO4	To Independently calculate basic statistical parameters viz- mean, measures of dispersion, correlation coefficient, indexes)
CO5	To Based on the acquired knowledge to interpret the meaning of the calculated statistical indicators
CO6	To Predict values of strategic variables using regression and correlation analysis.

B.COM – COMPANY LAW (16CACCM1D)

S.NO	COURSE OUTCOME
CO1	To describe in general terms what a business is
CO2	To demonstrate an appreciation of the concept of capital.
CO3	To identify the main types of business medium
CO4	To demonstrate an understanding of the key characteristics of businesses run as sole traders
CO5	To determine what are the assets and liabilities of a business using numeracy skills.
CO6	To Understand the procedures involved in the formation of joint stock company.

B.COM – FINANCIAL MANAGEMENT (16CCCCM13)

S.NO	COURSE OUTCOME
CO1	To Explain both the theoretical and practical role of financial management in business corporations.
CO2	To Analyze the importance of cost of capital in financial decision making.
CO3	To Analyze the importance of capital structure in financial decision.
CO4	To Enumerate the significance of capital budgeting and process of capital budgeting.
CO5	To Calibrate the various factors influencing dividend policy
CO6	To Examine various factors that determines the working capital and operating cycles.

B.COM – INCOME TAX THEORY LAW & PRACTICE **(16CCCCM14)**

S.NO	COURSE OUTCOME
CO1	To acquaint the students with certain basic terms of Income Tax.
CO2	To acquaint them with residential status and scope of total income.
CO3	To acquaint them with exemptions under section 10.
CO4	To acquaint them with computational provisions under the heads “Salary Income” , “Income from House Property” , “Profits and Gains of Business / Profession” , “Capital Gains” , “Income from other Sources” and head wise computation for these heads of income.
CO5	To acquaint them with certain deductions from total income and basic computation of total income for individual assesses.
CO6	To acquaint the students with application of above provisions to various practical situations.

B.COM – FINANCIAL SERVICES (16CCCCM15)

S.NO	COURSE OUTCOME
CO1	Understand the operations and structure of different financial institutions
CO2	Describe various types of insurance contracts and their uses in financial services
CO3	Analyse different secondary market operations and risk management practices
CO4	Identify the factors that affect interest rates and evaluate relationships between the prices of securities and interest rates
CO5	Develop a practical approach and understanding towards clearing and settlement processes in security market.
CO6	Learn and analyse the working of SEBI and arbitration of grievance cells in stock exchanges

B.COM – SERVICES MARKETING (16MBECM4)

S.NO	COURSE OUTCOME
CO1	To Examine the nature of services, and distinguish between products and services
CO2	To Identify the major elements needed to improve the marketing of services
CO3	To Develop an understanding of the roles of relationship marketing and customer service in adding value to the customer's perception of a service
CO4	To Appraise the nature and development of a services marketing strategy
CO5	To Recognize how services marketing principles can be used as a conceptual framework to help managers identify and solve marketing problems
CO6	To appraise the way in which this theory can be practically applied in the service sector.

B.COM – INSURANCE MANAGEMENT (16MBECM5)

S.NO	COURSE OUTCOME
CO1	To understand the concept of risk and risk management
CO2	To Identify and categorize the various types of risks and to Design a risk management program
CO3	To explain the various risk control measures available
CO4	To suggest ways to finance risk and to Familiarize with fundamental legal principles of insurance
CO5	To choose appropriate insurance policies related to life and health insurance
CO6	To apply the insurance mechanism in risk management.