#### **B.Com**

#### **Programme Specific Outcomes (PSO's)**

**PSO 1**: the graduates will be able to successfully implement the learned skills in a competitive environment and be more inventive and innovative in their approach towards problem solving, decision making, managing, coordinating and planning.

**PSO 2**: The graduates will be able to apply and utilize the learned and gained knowledge as an accounting professional, marketing managers, software professionals and entrepreneurs.

**PSO 3**: the graduates better know about the business activities and its influence in daily life, society and economy.

#### **Programme Outcomes**

**PSO1:**The graduate will be able to exploit the knowledge domains of commerce, economics, computer applications and also other various disciplines and inter disciplinary areas which will make him to adept and adapt in a more faster, competitive, digitized and informative economy. **PSO2:**Able to know the formal concepts about accounting, Information and technology, mathematics, marketing, management, Auditing laws, industry laws, taxation, commercial laws, cyber laws, entrepreneurial skills.

**PSO3:** Implement the learned skills in critical thinking related to accounting, tally, commercial laws, taxation laws in their regular every day practical life and business environments.

**PSO4:** Enhance the ability in problem solving skills in business and managerial avenues.

**PSO5:** Apply their imaginative, creative ideas in developing ERP, managerial systems by linking technologies and business.

**PSO6:** Work efficiently in teams with significant communicative and leadership skills.

**PSO7:** Get a better glimpse of the various frameworks in and of an organization so as to articulate best leadership qualities to achieve the organization goals.

**PSO8:** Functioning as best responsible financial managers/Accounting managers towards, the organization, the government, creditors, employees, environment, and

society and above all towards the customers by inculcating various laws existed in the country.

**PSO9:** Identify and nurturing the need to learn new by adding to the knowledge stock in commerce domain.

# **COURSE OUTCOME AND MAPPING WITH BLOOMS TAXONOMY Principles of Accountancy**

#	COURSE OUTCOME	Blooms category
CO1	Identify the basic Accounting framework, three golden rules of accounting.	Remember
CO2	Compute the final accounts of sole trader, Bank reconciliation statement.	Understand
CO3	Apply the accounting concepts and conventions while preparing journals, ledgers and trial balance.	Apply
CO4	Identify the accounting principles in bills of exchange, Bank reconciliation statements. Identifying errors and rectifying it.	Analyse
CO5	Determine the accounts of consignments and joint ventures.	Evaluate
CO6	Generate and develop the accounts of professionals, balance sheet, income and expenditure accounts.	Create

#### **Business communication**

#	Course Outcome	Blooms Category
CO1	Recognize the meaning, importance of effective business	Remember
CO2	communication and modern communication methods.	
CO2	Classify and demonstrate various layouts of various business letters.	Understand
CO3	Prepare trade enquiry letters, collection letters, and sales letters.	Apply
CO4	Develop banking, insurance and agency correspondence letters.	Analyze
CO5	Justify the use of letters as a company secretary.	Evaluate
CO6	Design resumes, public speech and reports.	Create

#### **Business Economics**

#	Course Outcome	Blooms Category
CO1	Understand how households (demand) and businesses (supply) interact in various market structures to determine price and quantity of a good produced.	Remember
co2	Understand the links between household behavior and the economic models of demand.	Understand
CO3	Represent demand, in graphical form, including the downward slope of the demand curve and what shifts the demand curve.	Apply
CO4	Understand the links between production costs and the economic models of supply.	Evaluate

## FINANCIAL ACCOUNTING

#	Course Outcome	Blooms Category
CO1	Define bookkeeping and accounting	Remember
CO2	Explain the general purposes and functions of accounting	Understand
CO3	Explain the differences between management and financial accounting	Understand
CO4	Describe the main elements of financial accounting information—assets, liabilities, revenue and expenses	Remember
CO5	Identify the main financial statements and their purposes.	Remember

## **Business Management**

#	Course Outcome	Blooms
		Category
CO1	Select and use appropriate resources to collect business data that will ultimately translate into information for decision-making.	Remember
CO2	Use the marketing information management concepts, systems, and tools needed to obtain, evaluate, and disseminate information for use in making marketing decisions.	Understand

CO3	Conduct research to identify and analyze client needs and desires and make marketing recommendations regarding business decisions and use appropriate leadership skills and styles to maximize employee productivity.	Apply
CO4	Use quantitative measurements to solve business problems related to payroll, taxes, percentages, future value of money and to be able to make better business decisions.	Analyze
CO5	Practice critical and creative thinking to improve the decision making process. Conduct research to identify new business trends and customer needs.	Evaluate

#### INDIAN ECONOMICS

#	Course Outcome	Blooms
		Category
CO1	Understand demographic features. Explain economic development strategy since Independence	Remember
CO2	To rendering the process of integration of the Indian Economy with other economics of the world.	Understand
CO3	Explain WTO and Indian agriculture, Understand economic planning and development issues	Apply
CO4	Identify and analyse current issues, Identify poverty alleviation schemes	Analyze
CO5	To help the students in analyzing the present status of the Indian Economy.	Evaluate

**Corporate Accounting** 

#	Course Outcome	Blooms Category
CO1	Recognize the basic concepts of corporate accounting in conformity	Remember
	with the provisions of companies act.	

CO2	Discuss the concepts and basic principles related to issue of equity	Understand
	and preference shares, debentures, valuation of	
	goodwill and liquidation of companies.	
CO3	Prepare the journal entries related to issue of equity and preference	Apply
	shares and debentures. Compute managerial	
	remuneration and statement of affairs account.	
CO4	Illustrate the concepts regarding issue of shares at discount,	Analyze
	par,	
	premium.	
CO5	Determine the calculations related to managerial	Evaluate
	remuneration,	
	deficiency account, sinking fund method.	
CO6	Explain the basic concepts of corporate accounting in	Create
	conformity	
	with the provisions of companies act.	

#### **BUSINESS LAW**

#	Course	Blooms
	Outcome	Category
CO1	Describe the relevance of business law to individuals and	Remember
	businesses	
	and the role of law in an economic, political and social context.	
CO2	Identify the fundamental legal principles behind contractual	Remember
	agreements.	
CO3	Analyze how businesses can be held liable in tort for the actions	Analyze
	of	
	their employees.	
CO4	Understand the legal and fiscal structure of different forms of	Understand
	business organization and their responsibilities as an	
	employer.	
CO5	Identify problem solving technique and to be able to present	Analyze
	coherent, concise legal argument.	

## **Banking Theory**

#	Course Outcome	Blooms Category
CO1	Identify the origin of banks and Indian money market.	Remember
CO2	Interpret the recent trades in banking such as ATM, merchant banking, mutual funds, factoring, credit control measures, credit cards, privatization of banking.	Understand
CO3	Explain the reasons for privatization of banking, role of RBI.  Classify the organized and unorganized money market.	Apply
CO4	Outline the functions of modern commercial banks.pinpoint the special place of SBI in banking sector.	Analyze
CO5	Justify the role of SBI, ICICI, IDBI in banking sector,	Evaluate
CO6	Compile and generate the role, importance, functions, operations of commercial banks, SBI, RBI and development banks like IDBI and ICICI.	Create

Capital Market

#	Course Outcome	Blooms
		Category
CO1	The functioning of Indian Capital Market, analyze the collected data using software packet	Remember
CO2	Role and functions of SEBI, analyze the process related capital market	Understand
CO3	Elucidate banking and financial system in India . collect the data related capital markets	Apply
CO4	Methods of floatation of capita	Analyze
CO5	Differentiate Investment Vs Speculation, derivatives	Evaluate

# **Company Law**

#	Course Outcome	Blooms Category
CO1	pre-incorporation matters (promoters and pre-incorporation contracts); incorporation	Remember
CO2	Types of companies, corporate personality, piercing the corporate veil, company constitutions, corporate powers and their division	Understand
CO3	Membership and the general meeting; directors; meetings of directors; duties and liability of directors; corporate governance	Apply
CO4	To provide with knowledge and appreciation of the major core topics in Company Law including the legal nature of the company as a business structure	Analyze
CO5	The legal implications of separate corporate personality including limited liability, the validity of contracts made with companies	Evaluate
CO6	The role of the board of directors and their legal duties as directors and the legal protection of shareholders	Create

**Principles of Marketing** 

#	Course	Blooms
	Outcome	Category
CO1	Describe and define the modern marketing concepts, trends in	Remember
	marketing, E- marketing, Tele marketing.	
CO2	Explain and extend the various functions of marketing such as	Understand
	buying, selling, transportation, storage activities.	
CO3	Discover the behaviors of consumer, factors influencing consumer	Apply
	behavior and sketch the segmentations of market.	
CO4	Categorize and classify market segmentation, market mix, price	Analyze
	mix, product mix, place mix.	
CO5	Justifying the importance and functions of middle men and channel	Evaluate

## **Project Methodology**

#	Course Outcome	Blooms Category
CO1	Understand project characteristics and various stages of a project	Remember
CO2	Understand the conceptual clarity about project organization and feasibility analyses – Market, Technical, Financial and Economic.	Understand
CO3	Analyze the learning and understand techniques for Project planning, scheduling and Execution Control	Apply
CO4	Apply the risk management plan and analyse the role of stakeholders, Understand the contract management, Project Procurement, Service level Agreements and productivity	Analyze
CO5	Understand the How Subcontract Administration and Control are practiced in the Industry	Evaluate

#### **Cost Accounting**

#	Course Outcome	Blooms
	o attende	Categor
		y
CO1	Define and outline the Meaning, Scope, Concept and	Remember
	Classification	
	of cost accounting in business.	
CO2	Computation of cost sheet by understanding the concepts of cost.	Understand
CO3	Classify the various types of cost and working out the material	Apply
	control methods.	
CO4	Identify and classification of overheads and various wage	Analyze
	payment	
	system so as to find out labor turnover.	
CO5	Measuring the process involved in process costing.	Evaluate
CO6	Develop cost accounting strategies in business by knowing,	Create
	process	
	costing, labor cost and material cost.	

Auditing

1141	Auditing		
#	Course Outcome	Blooms Category	
CO1	State the fundamental concepts of auditing	Remember	
CO2	Interpret the advantages, limitation, applications of auditing in business.	Understand	
CO3	Explain and generalize the concepts in auditing of joint stock company, duties of a company auditor,	Apply	
CO4	Identify the objectives of investigation, electronic auditing.	Analyze	
CO5	Justify the need for auditing, role of auditor, electronic auditing, internal check, internal auditing and vouching.	Evaluate	
CO6	Design an audit report.	Create	

#### **Income Tax Law and Practice**

#	Course Outcome	Blooms Category
CO1	To give knowledge about preparation of Audit report, Submission of Income Tax Return, Advance Tax, and Tax deducted at Source, Tax Collection Authorities under the Income Tax Act, 1961	Remember
CO2	Define tax complicacies and structure and the concepts of Income Tax	Understand
CO3	Compute the income from salary and income from house property. State the deductions in income from business or profession.	Apply
CO4	Differentiate long term capital gain and short term capital gain and income from other source	Analyze
CO5	Set-off and carry forward of losses and Aware about appeal & revision, tax penalties, offences and prosecutions	Evaluate

**Management Accounting** 

#	Course	DI
#	Course	Blooms
	Outcome	Category
CO1	Describe the conceptual framework of management accounting.	Remember
CO2	Express the concepts of ratio analysis, break even analysis, fund flow management.	Understand
CO3	Calculate the required budget for a business entity.	Apply
CO4	Detect the breakeven analysis of any kind of firm.	Analyze
CO5	Measure the applications of marginal costing.	Evaluate
CO6	Designing the required budget such as master budget, cash budget, sales budget.	Create

**Entrepreneurial Development** 

#	Course Outcome	Blooms
		Category
CO1	Understand the basic development of entrepreneurship as a profession.	Remember
CO2	Basic knowledge of human resource management for small business	Understand
CO3	Identify and implement systems for collecting and analyzing information to monitor the performance of a new firm	Apply
CO4	Understand the differences between an entrepreneurial venture and an ongoing business operation.	Analyze
CO5	Describe and summarize the latest programs of the government authorities in promoting small and medium industries.	Evaluate

#### **Fundamentals of Insurance**

#	Course Outcome	Blooms
		Category
CO1	To familiarize the students with concepts and principles of Management.	Remember
CO2	To understand the concept of Planning, organizing and staffing	Understand
CO3	To understand the concept of directing and controlling	Apply
CO4	Application of business communication principles through creation of effective business documents and oral presentations.	Analyze
CO5	To enable students write banking and insurance correspondence.	Evaluate