

**DR. APJ ABDUL KALAM GOVERNMENT COLLEGE**

**DEPARTMENT OF COMMERCE**

**PO, PSO and Cos for B.COM**

<p><b>PROGRAMME OUTCOME</b></p>	<p>I. After completing three years for Bachelors in Commerce (B.Com) program, students would gain a thorough grounding in the fundamentals of Commerce and Finance.</p> <p>II. The commerce and finance focused curriculum offers a number of specializations and practical exposures which would equip the student to face the modern-day challenges in commerce and business.</p> <p>III. The all-inclusive outlook of the course offer a number of value based and job oriented courses ensures that students are trained into up-to-date. In advanced accounting courses beyond the introductory level, affective development will also progress to the valuing and organization levels.</p>
<p><b>PROGRAM SPECIFIC OUTCOME (PSO)</b></p>	<p>I. Students will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals. Students will be able to demonstrate knowledge in setting up a computerized set of accounting books</p> <p>II. Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.</p> <p>III. Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.</p> <p>IV. Students will learn relevant managerial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.</p> <p>V. Learners will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.</p> <p>VI. Learners will be able to recognise features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.</p>

	<p>VII. Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.</p> <p>VIII. Learners will acquire the skills like effective communication, decision making, problem solving in day to day business affairs</p> <p>IX. Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.</p> <p>X. Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.</p> <p>XI. Learners will be able to do higher education and advance research in the field of commerce and finance.</p>
--	---

## COURSE OUTCOMES

### SEM 1

S.N	Code No. & Subject	Course Outcomes: After completion of these courses/ Subject students should be able to;
1	CC 101 PRINCIPLES OF ECONOMICS-1	<p>I. Enable the students in basic economics concepts</p> <p>II. To introduce the students about the relevance of Economics in day to day life.</p> <p>III. To introduce the student to the basic understanding of how the economy operates.</p>
2	CC 102 HUMAN RESOURCE MANAGEMENT	<p>I. To aiming to enable the students in Human Resources Management</p> <p>II. To introduce the students about placement and training</p> <p>III. To facilitate the knowledge about performance appraisal and different methods</p> <p>IV. To provide an idea about different compensation policies</p>
3	CC 103 ACCOUNTANCY - I	<p>I. To impart the knowledge of various Accounting concepts</p> <p>II. To instill the knowledge about accounting procedures, methods and techniques.</p> <p>III. To acquaint them with practical approach to accounts writing by using software package.</p>
4	CC 104 COMMERCIAL COMMUNICATIONS	<p>I. To make the students aware about the basics of communication.</p> <p>II. To introduce the importance of communication in business.</p>

5	CC 105 GENERAL ENGLISH - I	I. To impart the basics of grammar and sentence formation. II. To make them able to learn English through LSRW
6	CE 101 A FINANCIAL ACCOUNTING - I	I. To impart the knowledge of various Financial accounting concepts II. To instill the knowledge about financial balance sheet procedures, methods and techniques. III. To acquaint them with practical approach to financial accounts writing by using software package.
7	SE 101 B STATISTICS-1 (Basic Statistics)	I. Understand the basic concept of correlation II. Knows the association III. Discuss the equation of linear regression and able to solve problems IV. Received an understanding of businesses V. Understand the demographic statistics count VI. Received an understanding of businesses
8	SE 101 D SECRETARIAL PRACTICE – I	I. To make them understand office management and duties of an office manager II. To give an idea about proper filing and indexing of office documents III. To understand the principles of record management and different types of records in business organisation IV. To enable them to aware about safety hazardous and steps to improve office safety. V. To introduce different measures of office work
9	FC 101 D TALLY ACCOUNTING 9.0 ERP	I: Student will do by their own create company, enter accounting voucher entries including advance voucher entries, do reconcile bank statement, do accrual adjustments, and also print financial statements, etc. in Tally ERP.9 software 3. II: Students do possess required skill and can also be employed as Tally data entry operator. III: This course helps students to work with well-known accounting software i.e. Tally ERP.9 2.
10	SS 101 A PERSONALITY DEVELOPMENT	I. To know about different aspects of life and for self-realization. II. For making best out of the life with the help of techniques in personality development.

### SEM 2

S.N.	Code No. & Subject	Course Outcomes: After completion of these courses/ Subject students should be able to;
1	CC 106 PRINCIPLES Of ECONOMICS-2	I. Enable the students to understand different market structure. II.To introduce the students about the relevance of cost and revenue analysis.

		II.To introduce the student to the basic understanding of how the economies of scale operates.
2	CC 107 MARKETING MANAGEMENT	I. To develop an idea about marketing and its functions II. To enhance the students on consumer behaviour III. To familiarize students about product and its classifications IV. To make them understand pricing policies V. To introduce the concept of sales forecast
3	CC 108 ACCOUNTANCY - II	I. To impart the knowledge of various accounting concepts II.To instill the knowledge about accounting procedures, methods and techniques. III.To acquaint them with practical approach to accounts writing by using software package.
4	CC 109 COMMERCIAL COMMUNICATION	I. It will help the students to know the business etiquettes in writing. II. It will also make them aware about business terms.
5	CC 110 GENERAL ENGLISH - II	I. Along with Business Communication, this will add to literary taste and develop day to day communication. II. It helps students to know sentence structure and basics of grammar.
6	CE 102 A FINANCIAL ACCOUNTING - II	I. To impart the knowledge of various Financial accounting concepts II. To instill the knowledge about financial balance sheet procedures, methods and techniques. III. To acquaint them with practical approach to financial accounts writing by using software package.
7	SE 102 B STATISTICS- 2 (Basic Statistics)	I. Skill to understand correlation II. understand the association III. Received the deepest knowledge of regression IV. Learn to predict business in the future V. Gains knowledge of demographic data
8	SE 102 D SECRETARIAL PRACTICE – II	I. To make them understand office management and duties of an office manager II. To give an idea about proper filing and indexing of office documents III. To understand the principles of record management and different types of records in business organisation

		<p>IV. To enable them to aware about safety hazardous and steps to improve office safety.</p> <p>V. To introduce different measures of office work</p>
9	FC 102 ENVIRONMENTAL STUDIES	<p>I: An Environmental Studies major will be able to critically examine all sides of environmental issues and apply understanding from disciplines such as history, economics, psychology, law, literature, politics, sociology, philosophy, and religion to create informed opinions about how to interact with the environment on both a personal and a social level.</p> <p>II: An Environmental Studies major will be able to recognize the physical, chemical, and biological components of the earth's systems and show how they function.</p>
10	SS 102 D SPORTS & PRACTICE	<p>I. To aware students about the importance of Physical Education and Sports.</p> <p>II. To aware about Asian Games and Olympic Games.</p> <p>III. Practical Session helps students to develop their Physical Fitness status.</p>

### SEM 3

S.N.	Code No. & Subject	Course Outcomes: After completion of these courses/ Subject students should be able to;
1	CC 201 INTERNATIONAL ECONOMICS	<p>I. Introduce the student to the theories of international trade and exchange rate determination</p> <p>II. To make students understand the meaning and issues related to balance of payment and the role of WTO in the in the international trade.</p>
2	CC 202 INDIAN FINANCIAL SYSTEM	<p>I. On completion of the course students would be able to explain the broad features of Indian financial institutions with its apex banks' objectives and purview. Also understand the instruments to control credit in the country.</p> <p>II. Effectively narrate the kinds and components of money with its regulatory system, be aware of the functions, objectives and limitations of commercial banks.</p> <p>III. Identify the existence and development of non-banking financial institutions, know the important role of Mutual funds, LIC, investment companies etc., utilize and effectively participate in the development process. Understand the conditions of financial markets and its impact in the economy.</p>
3	CC 203 TAXATION - I	I To introduce the basic concept of Income Tax

		<p>II In order to familiarize the different know-how and heads of income with its components</p> <p>III It helps to build an idea about income from house property as a concept</p> <p>IV It give more idea about the income from business or profession</p> <p>V Make the students familiarizes with the concept of depreciation and its provisions</p>
4	CC 204 COMMERCIAL COMMUNICATION	<p>I. To make the students aware about banking and social communication</p> <p>II. This also helps them in learning various business communication.</p>
5	CC 205 FUNDAMENTAL STATISTICS -1	<p>I. solved limit confusion based on their rules</p> <p>II. Students will be familiar with the concept of continuity</p> <p>III. know the concept of probability</p> <p>IV. understand the mathematical expectations and solved the examples</p> <p>V. knows the meaning of moments</p> <p>VI. Discuss the negative binomial distribution and geometric distribution and understand the differences</p>
6	CE 201 A COST ACCOUNTING - I	<p>I Aimed to familiarize the concept of cost accounting</p> <p>II Helps to gather knowledge on preparation of cost sheet in its practical point of view</p> <p>III To facilitate the idea and meaning of material control with pricing methods</p> <p>IV Develop the knowledge about remuneration and incentives</p> <p>V To introduce the concept of overhead cost</p>
7	CE 202 A CORPORATE ACCOUNTING	<p>I Enable the students to understand about amalgamation, absorption and external reconstruction</p> <p>II To make them aware about accounts of banking companies</p> <p>III Keep them aware about accounts of insurance companies</p> <p>IV Enable the students to gain an idea of liquidation of companies</p> <p>V To introduce and develop knowledge of holding companies accounts</p>
8	FC 201 D GENERAL INSURANCE	<p>I. Understand the difference between Life &amp; Non-Life Insurance.</p> <p>II. Understand how to choose life insurance policies based on their needs</p>
9	SS 201 B COMPUTER SKILLS	<p>I: Show preparation for international certifications</p> <p>II: Research information and technologies</p> <p>III: Identify with today's business, industry standards</p>

		IV: Evaluate information presented in graphical form V: Organize ideas to support a position
--	--	---

#### SEM 4

S.N.	Code No. & Subject	Course Outcomes: After completion of these courses/ Subject students should be able to;
1	CC 206 PUBLIC FINANCE (ECONOMICS)	I. understand the economic policies of the Central government and their role in economic development. II. understand the difference between public and private sector III. Understand different types of budget.
2	CC 207 PRODUCTION MANAGEMENT	I To understand Materials Management and its importance II To analysis Materials demand forecasting, replenishment Stock – MRP-EBQ –EOQ – Other inventory control III To acquire knowledge on Purchasing Principles and Procedures, International purchase and Import purchase procedure IV To understand Functions and Importance of store keeping and material handling
3	CC 208 TAXATION - II	I To introduce the basic concept of Income Tax II In order to familiarize the different know-how and heads of income with its components III It helps to build an idea about income from house property as a concept IV It give more idea about the income from business or profession V Make the students familiarizes with the concept of depreciation and its provisions
4	CC 209 COMMERCIAL COMMUNICATION	I. To make the students well acquainted with the commercial communication which also includes written and spoken. II. To impart the knowledge of market and various methods to deal with business.
5	CC 210 FUNDAMENTAL STATISTICS -2	I. Able to be solve the anyone examples II. study of continuity III. The skill of solving probability patterns IV. Understand the V. know the uses of negative binomial distribution and geometric distribution

6	CE 203 A COST ACCOUNTING - II	I Aimed to familiarize the concept of cost accounting II Helps to gather knowledge on preparation of cost sheet in its practical point of view III To facilitate the idea and meaning of material control with pricing methods IV Develop the knowledge about remuneration and incentives V To introduce the concept of overhead cost
7	CE 204 A AUDITING - I	I. To acquaint themselves about the concept and principles of Auditing, Audit process, Assurance Standards, Tax Audit, and Audit of computerized Systems. II. To get knowledge about preparation of Audit report.
8	FC 202 B POLLUTION CONTROL & ITS IMPACT	I: Describe the major atmospheric pollutants II: Describe different sources of atmospheric pollution. III: Interpret the effects of air pollution on humankind, plants and animal kingdoms. IV: Describe the effects of air pollution on society V: List the major sources of water pollutants.
9	SS 202 D LEGAL DRAFTING/ research skill	I Upon completion of this course, students should be able to describe the nature of legislative drafting in the parliamentary tradition and how that tradition developed;  II explain the duties and responsibilities of legislative counsel; present an overall picture of why legislative texts take the form they do;  II use the correct expressions to describe the main features of English grammar

### SEM 5

S.N.	Code No. & Subject	Course Outcomes: After completion of these courses/ Subject students should be able to;
1	CC 301 PROBLEMS OF INDIAN ECONOMY -1	I. To introduce the student to basic understanding of the banking and financial system, II.To introduce the student to the concept and of poverty and unemployment and various economic policies of Government of India.
2	CC 302 MARKETING MANAGEMENT IN PRACTICE	I. To develop an idea about marketing and its functions II. To enhance the students on consumer behaviour III. To familiarize students about product and its classifications IV. To make them understand pricing policies V. To introduce the concept of sales forecast



3	CC 303 BUSINESS LAWS - I	<p>I Make the students understand about business and corporate law</p> <p>II Develop knowledge on contract and various types of contracts</p> <p>III To help the students to understand the concept of sale of goods</p> <p>IV Make the students understand about companies and its types</p> <p>V To equip the students with proper knowledge about Foreign exchange</p>
4	CC 304 COMMERCIAL COMMUNICATION	<p>I. It helps in making the students adequate competent to communicate in terms of agency correspondence.</p> <p>II. To know about banking and share market terms</p>
5	CC 305 FUNDAMENTAL STATISTICS -3	<p>I. Develops the skill of understanding useful results for computing integration patterns</p> <p>II. knows the uses of poisson distribution</p> <p>III. solve the hypergeometric example of mean and variance (m, n)</p> <p>IV. understand proper knowledge of inventory control</p>
6	CE 301 A COST & FINANCIAL ACCOUNTING	<p>I Aimed to familiarize the concept of cost accounting</p> <p>II Helps to gather knowledge on preparation of cost sheet in its practical point of view</p> <p>III To facilitate the idea and meaning of material control with pricing methods</p> <p>IV Develop the knowledge about remuneration and incentives</p> <p>V To introduce the concept of overhead cost</p>
7	CE 302 A MANAGEMENT ACCOUNTING - I	<p>I To enlighten the students thought and knowledge on management Accounting</p> <p>II Helps to give proper idea on financial statement analysis in practical point of view</p> <p>III To introduce the concept of fund flow and cash flow statement</p> <p>IV To provide knowledge about budget control keeping in mind the scope of the concept</p> <p>V To develop the know-how and concept of marginal costing with practical problems</p>
8	FC 301 E DISASTER MANAGEMENT	<p>I. Understanding foundations of hazards, disasters and associated natural/social phenomena</p> <p>II. Familiarity with disaster management theory (cycle, phases)</p> <p>III. Humanitarian Assistance before and after disaster</p>

		<p>IV. Technological innovations in Disaster Risk Reduction: Advantages and problems</p> <p>V. Experience on conducting independent DM study including data search, analysis and presentation of disaster case study</p>
9	SS 301 A MARKET RESEARCH	<p>I. define the basic concepts related to marketing research.</p> <p>II. explain the concepts about contemporary marketing research.</p> <p>III. explain relationship and differences between marketing research and marketing information systems.</p> <p>IV. interpret development of marketing research.</p> <p>V. list the marketing research process.</p> <p>VI. define each step and concept in the marketing research process.</p> <p>VII. evaluate the corporate public relations and tools.</p> <p>VIII. apply a research in the marketing area.</p> <p>IX. realize to gather data in the marketing research.</p> <p>X. arrange a marketing research report.</p>

### SEM 6

S.N.	Code No. & Subject	Course Outcomes: After completion of these courses/ Subject students should be able to;
1	CC 306 PROBLEMS OF INDIAN ECONOMY - 2	<p>I.To understand how the development of the agriculture sector is important for the economic development and what are the problems faced by the Indian agriculture sector.</p> <p>II.The students will be able to better appreciate and understand the importance and role of environment in the economic development</p>
2	CC 307 FUNDAMENTALS OF FINANCIAL MANAGEMENT	<p>I. To provide introduction to Financial Management</p> <p>II. To create an awareness about capital structure and theories of capital structure</p> <p>III. To make them understand the cost of capital in wide aspects</p> <p>IV. To provide knowledge about dividend policies and various dividend models.</p> <p>V. To enable them to understand working capital management</p>
3	CC 308 BUSINESS LAWS - II	<p>I Make the students understand about business and corporate law</p> <p>II Develop knowledge on contract and various types of contracts</p>

		<p>III To help the students to understand the concept of sale of goods</p> <p>IV Make the students understand about companies and its types</p> <p>V To equip the students with proper knowledge about Foreign exchange</p>
4	CC 309 COMMERCIAL COMMUNICATION	<p>I. It helps in creating holistic approach in business communication</p> <p>II. It also helps the students to be well acquainted with social as well as technical communication.</p>
5	CC 310 FUNDAMENTAL STATISTICS -4	<p>I. students introduced and analyze to the examples of integration</p> <p>II. knowledge of poisson distribution</p> <p>III. Learn to determine the value of M and n</p> <p>IV. know the difference between the p and np charts</p> <p>V. Understand the Formulas of ASN, AOQ and ATI for examples</p>
6	CE 303 A MANAGEMENT ACCOUNTING – II	<p>I To enlighten the students thought and knowledge on management Accounting</p> <p>II Helps to give proper idea on financial statement analysis in practical point of view</p> <p>III To introduce the concept of fund flow and cash flow statement</p> <p>IV To provide knowledge about budget control keeping in mind the scope of the concept</p> <p>V To develop the know-how and concept of marginal costing with practical problems</p>
7	CE 304 A AUDITING - II	<p>I To acquaint themselves about the concept and principles of Auditing, Audit process, Assurance Standards, Tax Audit, and Audit of computerized Systems.</p> <p>II To get knowledge about preparation of Audit report.</p>
8	FC 302 D FINANCIAL SERVICES	<p>I. To give an idea about fundamentals of financial services and players in financial sectors</p> <p>II. To create an awareness about merchant banking, issue management, capital markets and role of SEBI</p> <p>III. To provide knowledge about leasing and hire purchase concepts</p> <p>IV. To make them understand about different types of insurance and IRDA Act.</p>
9	SS 302 A BUSINESS HISTORY	<p>I. To give an idea about fundamentals of Indian Business History: Concept, components, and its importance</p>

		<p>II. To give an idea about fundamentals of Economic Trends (overview): Savings and investment; industry; Trade and balance of payments, Money; Finance; Prices.</p> <p>III. To create an awareness about Role of Government: Monetary and fiscal policy; Industrial policy; Industrial licensing, Privatization; Devaluation; Export-import policy;</p>
--	--	---