



**Mumbai Pradesh Arya Vidya Sabha's
GURUKUL COLLEGE OF COMMERCE**

(Tilak Road, Ghatkopar East, Mumbai-400077)

NAAC Accredited B Grade

Affiliated to the University of Mumbai

PROGRAMME OUTCOMES

The College is affiliated to the University of Mumbai. Thus, the college follows the guidelines and syllabus prescribed by the Affiliated University.

PROGRAMME: COMMERCE

Programme Outcomes

- PO1** - Enables learners to get theoretical and practical exposure in the commerce sector which includes Accounts, Commerce, Marketing, Management, Economics, Environment etc.
- PO2** - Develops communication skills and build confidence to face the challenges of the corporate world.
- PO3** - Enhances the capability of decision making at personal and professional levels.
- PO4** – Makes students industry ready and develop various managerial and accounting skills for better professional opportunities.
- PO5** - Develops entrepreneurial skills amongst learners.
- PO6** - Strengthens their capacities in varied areas of commerce and industry aiming towards holistic development of learners.
- PO7** - Thus, after completing their graduation learners develop a thorough understanding of the fundamentals in Commerce and Finance.

Program Specific Outcomes

I. B.Com

- PSO1** - Learners venture into Managerial positions, Accounting areas, Banking Sectors, Auditing, Company Secretaryship, Teaching, Professor, Stock Agents, Government Employment etc.
- PSO2** - Enables learners to prove themselves in different Professional examinations like CA, CS, CAT, GRE, CMA, MPSC,UPSC etc.
- PSO3** - Learners further move towards research in the field of Commerce.
- PSO4** - Enables students to demonstrate Progressive learning of various tax issues and tax forms related to individuals and businessmen and setting up their own business start up.
- PSO5** – The vast syllabi covers various fields of commerce and accountancy which helps students grasp practical and theoretical knowledge.

II. B.Com (Accounting and Finance)

- PSO1** - The course helps aspirants to acquire knowledge in the field of accounting, taxation, auditing, risk management, financial accounting, managerial economics, business law and business communications.
- PSO2** - Learners can pursue careers as financial experts and also develop a better understanding of the markets as this course gives an in-depth understanding of the essential qualities and areas of expertise required for such jobs.
- PSO3** - Students get opportunities to explore many career paths like investment and portfolio management, stock market, security analysis, mutual fund and capital market analysis, accounting field, financial field etc.
- PSO4** - The programme aims to develop professional skills among students and build a strong foundation in accounts, Finance and Ethics which will benefit themselves as well as the society.

III. B.Com (Banking and Insurance)

- PSO1** - B.Com in Banking and Insurance is developed as per the requirements of the Banking and Finance Industry where students learn banking operations, regulations, monetary auditing, selling of financial products and services.
- PSO2** – The specially designed syllabus creates trained professionals who can handle various financial activities associated with banking and insurance sectors.
- PSO3** – Specialisation in Banking and Insurance helps students to operate efficiently in the Banking and Insurance environment in the financial service sector and handle various technologies employed in the field of Banking and Insurance.
- PSO4** - It gives students theoretical and application-based knowledge in the banking and financial sector and analytical skills to work with various financial tools, such as regulatory agencies and global markets.

IV. B.Com. (Management Studies)

- PSO1** - Bachelor of Management studies enhances the mathematical and basic fundamental knowledge for problem solving, Research and advance study among future managers.
- PSO2** - It develops communication skill, leadership skills and professional skills so that the student evolve into a successful future entrepreneur.
- PSO3** - It provides adequate exposure to operational environment and inculcate quality to work as a part of team on different projects.
- PSO4** - It makes learners capable to take global challenges and management issues related to society.

V. M.Com. (Advance Accountancy)

PSO1 - M.Com in Advanced Accountancy educates students about basic and corporate accounting standards.

PSO2 - It develops critical thinking mindset and ability to formulate research problems and to analyse the same to bring out solution which would help in decision making.

PSO3 - The Programme provides deep knowledge and understanding of contemporary trends in accountancy.

PSO4 - It ensures development of extensive knowledge on various parts of Advance Accounting and Taxation.

VI. M.Com (Business Management)

PSO1 - M.Com in Business Management develops communication skill, writing skill, analytical and presentation skill to make them industry ready and employable.

PSO2 - It makes them aware about workforce diversity, ethical and legal issues and corporate sustainability.

PSO3 - It familiarises students with the fundamentals of marketing, sensitise them with volatile marketing environment so as to enable them for better marketing decisions.

PSO4 - It helps to develop understanding of creating in advertising, media planning and selection and seek suitable career in that field.

Semester wise Course Outcomes

I. B.Com

• **Semester I**

Sr. No.	Name of the Course	Outcomes
1.	Commerce	<ul style="list-style-type: none">• Transmits understanding of basic concepts of business along with setting business unit and logical provisions for initiating business.• Gives clue to learners on entrepreneurship and exposes them to problems and prospects of women entrepreneurs.• Conveys to the learners the current trends in business.
2.	Accountancy	<ul style="list-style-type: none">• Inculcates knowledge of various accounting concepts and policies.• Introduces the students to working knowledge of Accounting Standards issued by the ICAI.
3.	Economics	<ul style="list-style-type: none">• Familiarizes the students with the basic concepts of micro economics and its applications to business situations.• Guides the students towards understanding the real world market situations & business applications.
4.	Foundation Course	<ul style="list-style-type: none">• Creates understanding of multi-lingual, multi-religious, multi-cultural nature & political nature of Indian society.• Creates understanding of the Indian Constitution & the disparity in Indian society
5.	Business Communication	<ul style="list-style-type: none">• Corporate communication helps future managers and employees in performing managerial functions smoothly.• Creates awareness, imparts knowledge, shapes attitudes and overall improves overall interaction between people.
6.	Environmental Studies	<ul style="list-style-type: none">• Makes students learn the role of environment and ecosystem.• Creates awareness about the relationship between population & environment.
7.	Mathematics and Statistics	<ul style="list-style-type: none">• Introduces mathematics & statistics to undergraduate students of commerce so that they can use them in the field of commerce & industries to solve the real life problems.• Facilitates decision making with the help of

		decision making techniques
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• Semester II

Sr. No.	Name of the Course	Outcomes
1.	Commerce	<ul style="list-style-type: none"> • Makes learners understand the fundamentals of services, and plans regarding various strategies to increase service and trends in services. • Imparts knowledge related to retail changes in India with global perspective and converses on problems and prospects in retailing. • Furnishes details regarding BPO, KPO and various e-commerce activities focusing on logistics
2.	Accountancy	<ul style="list-style-type: none"> • Understands the techniques of consignment, Branch and Accounting methods. • Acquaints learners with knowledge regarding accounting procedures related fire Ins. claims and the process of claims.
3.	Economics	<ul style="list-style-type: none"> • Enables understanding of the relationship between different market structures and how they compare and contrast with one another. • Enables understanding of how a firm sets price for its products by using different methods..
4.	Foundation Course	<ul style="list-style-type: none"> • Makes learners understand different evolution of Human Rights. • Creates the basic understanding about the issues related to economic changes and its impact on different fields.
5.	Business Communication	<ul style="list-style-type: none"> • Equips the students to learn the principles of effective communication so that they can communicate with confidence in the corporate world. • Imparts the techniques of group discussion, the guidelines of preparing for the interview along with the knowledge of drafting different formats of letters like inquiry, sales, marketing, claim, adjustments, appointment and termination.
6.	Environmental Studies	<ul style="list-style-type: none"> • Makes students aware about waste management. • Exposes learners to the impact of Industrial development on Agriculture.
7.	Mathematics and Statistics	<ul style="list-style-type: none"> • Prepares students to develop skills to solve financial problems.

		<ul style="list-style-type: none"> Creates awareness of applications of Derivatives to concepts in Economics.
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• **Semester III**

Sr. No.	Name of the Course	Outcomes
01	Accountancy and Financial Management	<ul style="list-style-type: none"> Updates students with working knowledge of accounting standards issued by ICAI. Imparts conceptual knowledge of various accounting concepts, conventions and policies..
02	Introduction to Management Accounting	<ul style="list-style-type: none"> Enables them to know the concept of capital budgeting with reference to time value of money. Enables understanding of the functions, advantages, limitations of management accounting.
03	Commerce	<ul style="list-style-type: none"> Creates understanding of the concept of management along with evolution of management. Let's students become aware about universal application of functions of Management..
04	Business Economics	<ul style="list-style-type: none"> Creates awareness among students about various economic conditions of macro - economics such as inflation, unemployment etc. Examines the economy as a whole and inspires a consistent way of thinking about key macroeconomic phenomena.
05	Advertising	<ul style="list-style-type: none"> Updates students about current trends in advertising. Acquaints students about various tools of IMC and careers in advertising.
06	Foundation course	<ul style="list-style-type: none"> Gives basic understanding on issues related to human rights violations, ecology and urban-rural disparities in access to health and education. Creates the importance of developing scientific temper towards technology and its use in everyday life.
07	Business Law	<ul style="list-style-type: none"> Provides a brief idea about the frame work of Indian business law. Familiarizes the students with case law studies related to business law.

• **Semester IV**

Sr. No.	Name of the Course	Outcomes
01	Introduction to Auditing	<ul style="list-style-type: none"> Imparts knowledge of audit planning, procedures and documentation and assurance standards.

		<ul style="list-style-type: none"> • Instills elementary understanding of internal control and internal audit.
02	Accountancy and Financial Management	<ul style="list-style-type: none"> • Imparts conceptual knowledge of various accounting concepts, conventions and policies. • Inculcates knowledge about accounting methods, practices and techniques particularly pertaining to joint stock companies.
03	Commerce	<ul style="list-style-type: none"> • Provides basic knowledge of production management, inventory management, and quality management. • Updates learners with recent trends in finance.
04	Business Economics	<ul style="list-style-type: none"> • Enables students to understand the primary functions of government like revenue, expenditure, debt and helps to analyze budget. • Provides students with the tools to understand the underlying concepts and practical tradeoffs entailed in public finance policy alternatives.
05	Advertising	<ul style="list-style-type: none"> • Creates understanding of the construction of effective advertisement. • Highlights the role of advertising for the success of brands and its importance within the marketing function of the company.
06	Foundation course	<ul style="list-style-type: none"> • Develops a basic understanding about rights of citizen, ecology, role of modern technology. • Provides an overview of significant skills required to address competition in career choices.
07	Business Law	<ul style="list-style-type: none"> • Acquaints students with laws related to Indian Companies' Act 2013, IPR, Partnership Act 2008, and Consumer Protection Act. • Provides a brief idea about the frame work of Indian business laws.

- **Semester V**

Sr. No.	Name of the Course	Outcomes
01	Financial Accounting and Auditing Paper	<ul style="list-style-type: none"> • Creates awareness about company accounts with provision of various companies act. • Provides knowledge about the buyback of shares, investment account with their accounting treatment.
02	Cost Accounting and Auditing Paper	<ul style="list-style-type: none"> • Impacts the knowledge of various costs on the basis of element behavior and functions. • Helps in ascertaining the cost of material and labour.
03	Commerce (Marketing)	<ul style="list-style-type: none"> • Intercepts and familiarizes students with different and basic concepts of marketing mix, MIS and Marketing Research. • Updates students about marketing challenges faced

		<p>by marketing managers in 21st century.</p> <ul style="list-style-type: none"> • Makes students aware about competitive strategies for market leader, and various aspects of market.
04	Business Economics	<ul style="list-style-type: none"> • Assess the performance of commercial banks in agricultural credit. • Identifies and explains economic concepts and theories related to the behavior of economic agents, markets, industry legal institutions, social norms and government policies.
05	Direct Taxation (Elective)	<ul style="list-style-type: none"> • Creates an understanding of the basic concept of Direct Tax and basic definition related to Direct Tax and assessee. • Provides learners an idea of the process and techniques of calculation of taxability and tax liability.
06	Export Marketing (Elective)	<ul style="list-style-type: none"> • Furnishes learners with basic concepts and global framework for export marketing. • Instructs learners about basic financial incentives and updates them with current trends in export marketing.
07	Computer Systems and Applications (Elective)	<ul style="list-style-type: none"> • Provides basic understanding of how communication occurs in computing environment with knowledge of Internet and Network. • Makes students aware of Database structures and how to sort day to day office records by the use of simple queries in Database. • Cultivates knowledge of MS-Excel and its use in office environment.

• **Semester VI**

Sr. No.	Name of the Course	Outcomes
01	Financial Accounting and Auditing Paper	<ul style="list-style-type: none"> • Imparts knowledge about accounting treatment of amalgamation of companies, Foreign currency transactions. • Helps students in gaining practical knowledge of accountancy.
02	Cost Accounting and Auditing Paper	<ul style="list-style-type: none"> • Creates understanding on the various techniques of costing like Contract, Process, Standard and Marginal. • Imparts knowledge on various emerging concept of cost accounting like cycling costing, Bench Marking etc.
03	Commerce (HRM)	<ul style="list-style-type: none"> • Refurbishes students with fundamental aspects of HRM, the role, functions and process of HRM.

		<ul style="list-style-type: none"> Explains students the applications of HRIS and different theories of leadership and motivation. Updates learners with recent trends in HRM and make students aware about challenges faced by HR managers.
04	Business Economics	<ul style="list-style-type: none"> Creates an understanding of the nature of International Trade and the nature of International organization such as the United Nations, the International Bank for Reconstruction and Development (World Bank), International Monetary Fund, World Trade Organization and their effects on business. Creates understanding of the rate of exchange and how the rate of exchange is determined.
05	Indirect Taxation (Elective)	<ul style="list-style-type: none"> Enables learners to acquire the knowledge of Goods and Services Explores the process of Registration, place and value of supply and computation of tax liability.
06	Export Marketing (Elective)	<ul style="list-style-type: none"> Provides information regarding product planning and pricing decisions for export marketing. Instructs students regarding various sources of export finance and provides knowledge regarding export procedure and documentation.
07	Computer Systems and Applications (Elective)	<ul style="list-style-type: none"> Familiarizes students of E-Commerce infrastructure and the use of it in today's Digital age. Gives knowledge of programming platform to students by use of VB scripting language Enhances the use of Excel office productivity tools.

2. B.Com (Accounting and Finance)

• Semester I

Sr. No.	Name of the Course	Outcomes
01	Financial Accounting	<ul style="list-style-type: none"> Provides knowledge of various accounting concepts, conventions and policies by ICAI. Inculcates the techniques, methods and practice of preparing final accounts, hire purchase accounting and Departmental accounting
02	Cost Accounting	<ul style="list-style-type: none"> Imparts knowledge of various costs on the basis of elements of cost, behaviour and functions. Helps in ascertaining the cost of material labour and

		overhead allocation.
03	Financial Management	<ul style="list-style-type: none"> • Enables learning of the basic concept of financial management, investment and capital investment options. • Provides knowledge of long term investment decisions, planning and risk of investment projected with it.
04	Business Communication	<ul style="list-style-type: none"> • Provides students with basic understanding of the concepts of business , communication and public relation. • Develops critical understanding of different practices associated with business communication.
05	Business Economics	<ul style="list-style-type: none"> • Familiarizes students learn micro economics and its application to business. • Acquires sound knowledge of Business economics and its application through case study methods and provides an understanding of the decision making process .
06	Foundation course	<ul style="list-style-type: none"> • Creates an understanding of multi- lingual, multi-ethnic, multi religious and multi- cultural nature. • Creates an understanding of disparity in the society and highlights important aspects of Indian constitutions.
07	Commerce	<ul style="list-style-type: none"> • Creates understanding of the basics of business environment in modern world. • Makes the learners understand the challenges of operating Business and measures to overcome these challenges.

• **Semester II**

Sr. No.	Name of the Course	Outcomes
01	Financial Accounting	<ul style="list-style-type: none"> • Enhances understanding of the techniques of consignment, Branch and their Accounting methods. • Acquaints students with the knowledge of accounting procedures related to fire insurance claims and their processes.
02	Auditing	<ul style="list-style-type: none"> • Imparts knowledge of Audit, types of audit , principles and techniques of auditing. • Enables to gain knowledge of audit planning and Documentation
03	Business Mathematics	<ul style="list-style-type: none"> • Introduces financial maths and develops skill to solve financial problems. • Enables understanding the concept of shares, mutual funds and investment management.

04	Business Communication	<ul style="list-style-type: none"> • Demonstrates effective use of communication technology. • Develops effective oral skills so as to enable students to speak confidently interpersonally as well as in large groups.
05	Innovative Financial Services	<ul style="list-style-type: none"> • Familiarizes learners with the fundamental aspects of various issues related with financial services. • Gives a comprehensive overview of emerging financial services in the light of globalization.
06	Foundation course	<ul style="list-style-type: none"> • Discusses the issue of control access and misuse of technology. • Provides an overview of significant skills required to address competitions in career choices.
07	Business Law	<ul style="list-style-type: none"> • Provides basic knowledge regarding creation of contract. • Provides the knowledge regarding negotiable instruments and remedies in case of dishonor of instruments.

• **Semester III**

Sr. No.	Name of the Course	Outcomes
1.	Financial Accounting	<ul style="list-style-type: none"> • Assists students to develop their understanding of the Topics in Accounting for Partnership. • Enables understanding of the Provisions of AS-11
2.	Costing	<ul style="list-style-type: none"> • Familiarises various cost accounting techniques and procedures • Provides an overview of other cost accounting methods used in business.
3.	Auditing	<ul style="list-style-type: none"> • Enables understanding of the audit procedures and policies • Studies the role of audit in Financial statements and execution of audit in companies.
4.	Foundation Course	<ul style="list-style-type: none"> • Provides knowledge about overview of financial system like inflation and interest, investment.. • Imparts knowledge about various financial instruments and financial services.

5.	Business Regulatory Framework	<ul style="list-style-type: none"> • Provides an overview of the basic concepts relating to industrial law. • Provides knowledge of Partnership Act and LLP Act.
6.	Business Economics	<ul style="list-style-type: none"> • Imparts knowledge about Macro Economics along with inflation, fiscal policy etc. • Updates students about the open economy with International Trade.
7.	Information Technology	<ul style="list-style-type: none"> • Provides fundamental computing knowledge and empowers the use of office productivity tools. • Familiarizes students with E-Commerce infrastructure and Electronic Payment systems used in today's Digital age.

- **Semester IV**

Sr. No.	Name of the Course	Outcomes
1.	Financial Accounting	<ul style="list-style-type: none"> • Helps students in preparing Final Accounts in vertical form. • Provides knowledge about the procedure and Provision of Redemption of Preference Shares and Debentures.
2.	Management Accounting	<ul style="list-style-type: none"> • Enables understanding of functions, advantages, limitations of Management Accounting. • Acquaints the students with basic techniques of analysis and interpretation of financial statements.
3.	Taxation	<ul style="list-style-type: none"> • Helps students to know Various Tax Procedure. • Updates students with Current Taxation Policies.

4.	Information Technology	<ul style="list-style-type: none"> • Provides knowledge on fundamental sense of business process management in a highly competitive IT infrastructure. • Provides computerized Accounting and Auditing knowledge.
5.	Foundation Course	<ul style="list-style-type: none"> • Imparts knowledge to the students about importance of management. • Familiarizes students about the various functions of Management.
6.	Company Law	<ul style="list-style-type: none"> • Creates understanding of various standards, maintaining order, solving disputes and other rights. • Acts as a guide post for minimally accepted behaviour in the society.
7.	Research and Methodology in Accounting and Finance	<ul style="list-style-type: none"> • Delivers to students research oriented study and brings applicability of research in practical application. • Creates awareness amongst students on importance of RM and it provides skills for all round development.

- **Semester V**

Sr. No.	Course	Outcomes
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01	Financial Accounting - V	<ul style="list-style-type: none"> • Creates awareness about the provisions in Companies Act with respect to Underwriting of Shares, Debentures and Buy-back of Shares • Creates knowledge about the accounting procedures and methods regarding Amalgamation, Internal reconstruction and Liquidation of Companies.
02	Financial Accounting - VI	<ul style="list-style-type: none"> • Identifies the financial transactions of Banking & Insurance companies & studies systematic recording of books of accounts • Provides knowledge about Financial Statement of LLP and Non-Banking Financial Companies.
03	Cost Accounting - III	<ul style="list-style-type: none"> • Imparts knowledge about integrated & non-integrated system of accounts. • Ensures management of various kinds of different cost accounts like Process, Service etc.
04	Financial Management - III	<ul style="list-style-type: none"> • Provides practical knowledge to students regarding various financial aspects. • Helps the students to understand operation of financial market in India.
05	Taxation - IV	<ul style="list-style-type: none"> • Provides an in-depth study on the various provisions of Indirect Tax laws • Studies their impact on business decision making.
06	Management - II	<ul style="list-style-type: none"> • Creates understanding of what managers do and how they perform their jobs more effectively. • Enables knowledge about various functional areas of management such as Production, Human Resource and Finance.

• **Semester VI**

Sr. No.	Course	Outcomes
01	Financial Accounting - VII	<ul style="list-style-type: none"> • Enhances students knowledge about various types of company accounts. • Updates students about Mutual Funds, IFRS in the era of globalization.
02	Cost Accounting - IV	<ul style="list-style-type: none"> • Enables students regarding various decision making process of costing. • Imparts knowledge about different types of methods of costing to control cost in effective way.
03	Financial Management – III	<ul style="list-style-type: none"> • Ensures students learning as to how to take proper decisions by using Capital Budgeting, Capital Structure Theories etc. • Creates awareness about use of companies finance by using credit management, dividend policy etc.

04	Taxation – V	<ul style="list-style-type: none"> • Enables students to have knowledge about payment of Tax & Custom Act. • Provides information of Foreign Trade policy 2015-20 including various schemes.
05	Economics – III	<ul style="list-style-type: none"> • Provides thorough understanding of Economic concepts and theories. • Analyse development in pre-reforms & post-reforms periods to give a proper perspective of the Indian Economy.
06	Project Work	<ul style="list-style-type: none"> • Provides learning experience to students. • Provides opportunity to students to synthesize knowledge from various areas of learning.

3. B.Com (Banking and Insurance)

• Semester I

Sr. No.	Name of the Course	Outcomes
01	Financial Accounting	<ul style="list-style-type: none"> • Familiarizes the students with the basic accounting principles and techniques of preparing and presenting the accounts. • Provides the underlying framework and concepts of financial accounting in the context of how accounting fits into overall business environment of contemporary society.
02	Quantitative Methods	<ul style="list-style-type: none"> • Prepares students to learn to apply commonly used mathematics concepts and statistical methods in business context and how to interpret analyses performed by others. • Equips the students with a broad based knowledge of mathematics with emphasis on business application.
03	Environment and Management of Financial Services	<ul style="list-style-type: none"> • Provides nature and scope of Banking, Insurance and other Financial Services in Economic Growth. • Enables students to understand the working of insurance companies and banking sector and various banking services.
04	Business Communication	<ul style="list-style-type: none"> • Provides exposure to business writing, preparation of reports and presentation. • Develops basic communication skills in the students and enables them to communicate appropriately in the corporate and social world.
05	Business Economics	<ul style="list-style-type: none"> • Enables complete grasp over the General Principles of Economics, Profit Principles,

		Pricing Practices and Demand and supply. <ul style="list-style-type: none"> • Prepares students to apply the various theories and principles of Economics in Business and Commercial Environment.
06	Foundation course	<ul style="list-style-type: none"> • Sensitizes the students regarding numerous social issues, constitution and preamble. • Creates basic awareness amongst the students regarding various social issues ranging from gender, religion, caste, social justice etc.
07	Principles of Management	<ul style="list-style-type: none"> • Prepares the students with better managerial abilities and development of managerial skills. • Provides detail knowledge about the Management process and various functions of management.

• **Semester II**

Sr. No.	Name of the Course	Outcomes
01	Financial Accounting	<ul style="list-style-type: none"> • Enables understanding of financial situation and results of operations of that organization . • Identifies financial transactions and to record these systematically in the books of Accounts.
02	Quantitative Methods	<ul style="list-style-type: none"> • Prepares students to learn to apply commonly used mathematical concepts and statistical method in business contexts and how to interpret analyses performed by others. • Introduces linear programming, graphical reading, statistical application of investment based on business application.
03	Principles and Practices of Banking and Insurance	<ul style="list-style-type: none"> • Inculcates the knowledge of core Banking and Insurance sector. • Provides knowledge about Banking and Insurance business in India and how it influences the economy.
04	Effective Communication	<ul style="list-style-type: none"> • Provides exposure to business writing, presentation of reports and presentation, basic knowledge of Verbal Skills. • Develops the students for interviews and Group discussions. • Enhances and develops students for facing the corporate world.
05	Business Law	<ul style="list-style-type: none"> • Orients students about the legal aspects of business. • Acquaints students with laws related to Indian Contract Act., Sale of Goods Act, Consumer Protection Act, Indian Partnership Act, which will help the students to have complete legal knowledge of Business.

06	Foundation course	<ul style="list-style-type: none"> • Creates understanding of the concepts of Liberalization, Privatization and Globalization, Growth of Information technology and Communication and Migration. • Evolves the concept of Human Rights, Importance of Ecology. • Provides knowledge about the causes of Stress and management of stress.
07	Organizational Behavior	<ul style="list-style-type: none"> • Provides the students knowledge about fundamentals of Organizational Behaviour and it various Theories. • Inculcates in students the practice of Organization culture and change management. • Enhances the practice of organizations development among the students

• **Semester III**

Sr. No.	Name of the Course	Outcomes
01	Financial Market	<ul style="list-style-type: none"> • Creates understanding of the concept of banking and its benefits in the modern world of business. • Enables understanding about the need of insurance sector and its benefits.
02	Financial Management	<ul style="list-style-type: none"> • Enables understanding the concept of financial management, Scope, functions and objectives of financial management. • Imparts knowledge about various financial decision such as capital budgeting, cost of capital, capital structure decisions
03	Management Accounting	<ul style="list-style-type: none"> • Imparts Knowledge to the learner about how to prepare vertical financial statements. • Helps the learners to know about dividend policy of companies and how working capital is calculated.
04	Taxation of Financial Services	<ul style="list-style-type: none"> • Familiarizes students to understand the tax structure in our country. • Provides practical knowledge which will be beneficial to the students in their life time.
05	Information Technology in Banking and Insurance	<ul style="list-style-type: none"> • Familiarizes the students of e-commerce infrastructure and electronic payment systems used in today's Digital age • Enables understanding of students regarding cyber laws followed under IT Act.
06	Foundation course	<ul style="list-style-type: none"> • Provides an overall view of banking industry, program of banking sector, recent innovation and usage of ICT in banking, microfinance and financial inclusion. • Provides students with the latest and modern

		functions and Banking in India.
07	Organisational Behaviour	<ul style="list-style-type: none"> • Develops personality, perception of organization behavior and enhances group dynamics of organizational values amongst the students. • Creates understanding of the practical application of organizational behavior in Banking and Insurance sector

• **Semester IV**

Sr. No.	Name of the Course	Outcomes
01	Corporate and Securities Law	<ul style="list-style-type: none"> • Provides legal knowledge about banking regulation acts, the function of SEBI, amendment of new companies act and securitization of law in India • Enhances legal knowledge and various aspect of the corporate and securities law for learners
02	Financial Management	<ul style="list-style-type: none"> • Imparts knowledge to the students about receivable management and cash management of companies. • Helps students to know about various sources of working capital finance and calculation of leverages.
03	Cost Accounting	<ul style="list-style-type: none"> • Analyzes the cost of both person and operation and helps in preparation of budget and implementation of budgetary actions. • Guides students with the requisite data and helps in fixing the price of products manufactured and services rendered
04	Business Economics	<ul style="list-style-type: none"> • Identifies and explains economic concepts and theory related to the behavior of economics agents, markets, industries, social norms and government policies • Provides integrated theoretical knowledge with the quantitative and qualitative evidence in order to explain the past economic events and to formulate the predictions on the future.
05	Information Technology in Banking and Insurance	<ul style="list-style-type: none"> • Provide knowledge of e-banking services and e-banking techniques in the competitive IT environment. • Enhances the use of IT services in the field of banking and insurance by providing proper IT infrastructure.
06	Foundation course	<ul style="list-style-type: none"> • Presents an overall view of products of life insurance, health insurance, home insurance etc and role of insurance in logistics • Provides different plans of life insurance and to

		include the proper practice of insurance sectors among the students
07	Entrepreneurship Management	<ul style="list-style-type: none"> • Enhances the Entrepreneurial abilities of the students and develops creativity for better functioning of the organisation • Familiarizes students with business planning in different types of entrepreneurs and the evolving concepts of entrepreneurship.

• **Semester V**

Sr No.	Name of the Course	Outcomes
1	Audit	<ul style="list-style-type: none"> • Creates understanding regarding the need & benefits of having audit of financial statements • Analyses an organization's operations and maintenance of systems of internal controls that can help detect and prevent various forms of fraud and other accounting irregularities.
2	Research Methodology	<ul style="list-style-type: none"> • Ensures understanding of various sources of data and its uses • Enable to prove theories, and contribute to developing knowledge in a field or study.
3	International Banking & Finance	<ul style="list-style-type: none"> • Creates understanding of what is international banking and its benefits • Studies the purpose and benefits of international finance which helps in the growth of business at global level • Equips learners for a career in the rapidly expanding banking and finance industry at international level.
4	Financial Reporting & Analysis	<ul style="list-style-type: none"> • Examines the current profitability & operational efficiency of the enterprise so that the financial health of the company can be determined. • Analyses future prospects of the company for healthy decision making.
5	Strategic Management	<ul style="list-style-type: none"> • Studies business decisions and risk analysis on account of changes taking place in the economic and technological environment. • Educates the students to understand the inherent problems so as to make rational decisions in times of need.
6	Business Ethics & Corporate Governance	<ul style="list-style-type: none"> • Studies business ethics as a reflection of standard of business that either an individual or business uses when conducting

		<p>transactions.</p> <ul style="list-style-type: none"> Increases the accountability of the company and avoids massive disasters before they occur.
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- Semester VI**

Sr No.	Name of the Course	Outcomes
01	International Business	<ul style="list-style-type: none"> Creates understanding on how globalisation has brought about an increasing 'connectedness' of businesses, markets, people and information across countries Creates understanding of the different reason for currency fluctuations & concept of comparative cost advantage
02	Audit	<ul style="list-style-type: none"> Creates understanding of the need & benefits of having audit of financial statements Analyses an organization's operations and maintenance of systems of internal controls that can help detect and prevent various forms of fraud and other accounting irregularities
03	Central Banking	<ul style="list-style-type: none"> Creates understanding as to why it is necessary to supervise & control banking activities. Creates understanding of India's Monetary Policy
04	Security Analysis & Portfolio Management	<ul style="list-style-type: none"> Enables a financial expert determine the value of assets in a portfolio. Creates understanding of evaluation of securities with the help of certain fundamental business factors
05	Human Resource Management	<ul style="list-style-type: none"> Creates understanding of the importance of HRM in today's scenario Creates understanding of the various functions of HRM Enables creating strategies to improve HR quality.
06	Project Work	<ul style="list-style-type: none"> Provides learning experience to students. Provides opportunity to students to synthesize knowledge from various areas of learning.

4. B.Com (Management Studies)

- **Semester I**

Sr. No.	Name of the Course	Outcomes
01	Foundation of Human Skill	<ul style="list-style-type: none"> • Provides knowledge of Human nature, Group Behavior. • Helps learners to understand Organizational Culture and Motivation at workplace.
02	Introduction to Financial Accounting	<ul style="list-style-type: none"> • Highlights the importance of accounts in managing business. • Helps students to understand the core concepts of business finance.
03	Business Statistics	<ul style="list-style-type: none"> • Enables to learn basic statistical methods. Provides focus on the application of these methods to the business world.
04	Business Law	<ul style="list-style-type: none"> • Helps to apply basic legal knowledge to business transactions. • Enables understanding of the Legal Environment of Business
05	Business Economics	<ul style="list-style-type: none"> • Helps students to get an understanding of application of economic concepts in business organization. • Provides knowledge of the basics of microeconomics.
06	Business Communication - I	<ul style="list-style-type: none"> • Helps to understand the theory of communication in the business context and it's application. • Enhances the skills and knowledge of communication in the business environment.
07	Foundation Course - I	<ul style="list-style-type: none"> • Enhances understanding of the multi-cultural diversity of Indian society, disparity, constitution. • Makes students socially aware of the social problems and their personality.

- **Semester II**

Sr. No.	Name of the Course	Outcomes
01	Principles of Marketing	<ul style="list-style-type: none"> • Enables to understand basic concepts in marketing applicable to business. • Helps to clarify marketing theories and concepts and their relevance in modern world.
02	Business Mathematics	<ul style="list-style-type: none"> • Helps students learn to use basic mathematics in solving problems in business. • Ensures application of mathematical applications in business

03	Industrial Law	<ul style="list-style-type: none"> • Acquaints students with the Industrial relations framework in our country. • Provides basic knowledge about social legislations.
04	Principles of Management	<ul style="list-style-type: none"> • Enables students to evaluate and integrate management principles into management practices in the global context. • Inculcates the managerial skill of planning, organizing and controlling
05	Business Environment	<ul style="list-style-type: none"> • Familiarises with the concept, significance and changing dimensions of business. • Helps to analyze the macro environmental factors
06	Business Communication - II	<ul style="list-style-type: none"> • Enables students to learn effective business writing. • Enhances persuasive and appropriate verbal and nonverbal communication, and interpersonal skills.
07	Foundation Course - II	<ul style="list-style-type: none"> • Ensures understanding the impact of globalization on Indian society, human rights, ecology, stress, conflict and its management. • Provides a clear knowledge about the Indian Constitution.

• **Semester III**

Sr. No.	Name of the Course	Outcomes
01	Information Technology in Business Management - I	<ul style="list-style-type: none"> • Helps to understand basic concepts of Information Technology, its support and role in Management, for managers. • Helps to understand basic concepts of Email, Internet and websites, domains and security therein. • Helps to recognize security aspects of IT in business, highlighting electronic transactions, advanced security features.
03	Business Planning & Entrepreneurial Management	<ul style="list-style-type: none"> • Creates understanding of major areas of the discipline of Management. • Develops entrepreneurs & to prepare students to take the responsibility of full line of management function of a company with special reference to SME sector.
04	Accounting for Managerial	<ul style="list-style-type: none"> • Develops financial analysing skill among

	Decisions	<p>student.</p> <ul style="list-style-type: none"> Helps students to analyse various techniques of accounting based applications and solutions.
05	Strategic Management	<ul style="list-style-type: none"> Helps to understand the management policies and strategies at every Level to develop conceptual skills in this area as well as their application in the corporate world. Develops conceptual skills in this area as well as their application in the corporate world.
06	Basics of Financial Services	<ul style="list-style-type: none"> Helps to understand the operations & structure of different financial institutions. Develops a conceptual frame work of finance function and to acquaint the participants with the tools, types, instruments of financial system in the realm of Indian Financial Market.
07	Introduction to Cost Accounting	<ul style="list-style-type: none"> Helps to understand the basic concepts and the tools used in Cost Accounting. Helps to understand the principles and procedure of cost accounting and to apply them to different practical situations.
08	Consumer Behaviour	<ul style="list-style-type: none"> Helps to develop an understanding about the consumer decision making process and its applications in marketing function of firms. Helps to understand the issues and dimensions of Consumer Behaviour. Develops the skill of understanding and analysing consumer information and using it to create consumer- oriented marketing strategies.
09	Advertising	<ul style="list-style-type: none"> Studies the role of advertising in contemporary scenario. Helps to understand the construction of an effective advertisement. Clarifies the growing importance of advertising Helps to understand the future and career in advertising.

- Semester IV**

Sr. No.	Name of the Course	Outcomes
01	Information Technology in	<ul style="list-style-type: none"> Helps to understand managerial decision-making and to develop perceptive of major

	Business Management - II	<p>functional area of MIS.</p> <ul style="list-style-type: none"> • Enhances understand relationship between database management and data warehouse approaches , the requirements and applications of data warehouse. • Provides an opportunity to learn outsourcing concepts. BPO/KPO industries, their structures , Cloud computing.
02	Business Economics - II	<ul style="list-style-type: none"> • Helps students get an understanding of application of economic concepts in business organization. • Provides to know the basics of macroeconomics.
03	Business Research Methods	<ul style="list-style-type: none"> • Inculcates the analytical abilities and research skills among the students. • Provides hands on experience and learning in Business Research.
04	Ethics & Governance	<ul style="list-style-type: none"> • Helps to understand significance of ethics and ethical practices in businesses which are indispensable for progress of a country. • Inculcates ethics in functional areas like marketing, finance and human resource management. • Helps to understand the emerging need and growing importance of good governance and CSR by organisations.
05	Production & Total Quality Management	<ul style="list-style-type: none"> • Acquaints learners with the basic management decisions with respect to production and quality management. • Helps to understand the designing aspect of production systems. • Enables the learners apply what they have learnt theoretically.
06	Financial Institutions & Markets	<ul style="list-style-type: none"> • Provides basic knowledge about the structure, role and functioning of financial institutions and markets in the financial system in India. • Inculcates understanding relating to managing of financial system.
07	Auditing	<ul style="list-style-type: none"> • Helps to understand the various concepts of auditing. • Helps to understand and practice the various

		techniques of auditing while managing their finances
08	Integrated Marketing Communication	<ul style="list-style-type: none"> • Provides basic understanding of the nature, purpose and complex construction in the planning and execution of an effective Integrated Marketing Communication (IMC) program. • Helps to learn the various tools of IMC and the importance of co-ordinating them for an effective marketing communication program.
09	Rural Marketing	<ul style="list-style-type: none"> • Helps to understand the Agriculture and Rural Marketing environment . • Helps to study consumer's and marketing characteristics and contributing to the emerging challenges in the upcoming global economic scenario.

• **Semester V**

Sr. No.	Name of the Course	Outcomes
01	Logistics & Supply Chain Management	<ul style="list-style-type: none"> • Enhances the understanding of the concepts of logistics and supply chain management. • Studies the key activities performed by the logistics function. • Provides an insight in to the nature of supply chain, its functions and supply chain systems.
02	Investment Analysis & Portfolio Management	<ul style="list-style-type: none"> • Helps to understand various concepts of finance. • Helps to understand the terms which are often confronted while reading newspaper, magazines etc for better correlation with the practical world. • Creates an environment to learn the various models and techniques of security and portfolio analysis.
03	Commodity & Derivatives Marketing	<ul style="list-style-type: none"> • Helps to understand the concepts related to Commodities and Derivatives market. • Studies the various aspects related to options

		<p>and futures.</p> <ul style="list-style-type: none"> • Helps to study the trading, clearing and settlement mechanism in derivatives market.
04	Strategic Financial Management	<ul style="list-style-type: none"> • Enables to match the needs of current market scenario and upgrade the learner's skills and knowledge for long term sustainability. • Helps to understand the changing scenario in Banking Sector and the inclination of learners towards choosing banking as a career option has made study of financial management in banking sector inevitable. • Helps to understand contemporary issues related to financial management.
05	Risk Management	<ul style="list-style-type: none"> • Enables to understand the fundamental aspects of risk management and control. • Provides a comprehensive overview of risk governance and assurance with special reference to insurance sector. • Introduces the basic concepts, functions, process, techniques of risk management.
06	Services Marketing	<ul style="list-style-type: none"> • Helps to understand distinctive features of services and key elements in services marketing. • Provides insight into ways to improve service quality and productivity. • Helps to understand marketing of different services in Indian context.
07	E-Commerce & Digital Marketing	<ul style="list-style-type: none"> • Helps to understand increasing significance of E-Commerce and its applications in Business and Various Sectors. • Provides an insight on Digital Marketing activities on various Social Media platforms and its emerging significance in Business. • Creates understanding of latest Trends and Practices in E-Commerce and Digital Marketing, along with its Challenges and Opportunities for an Organisation.
08	Customer Relationship Management	<ul style="list-style-type: none"> • Helps to understand concept of Customer Relationship Management (CRM) and implementation of Customer Relationship Management.

		<ul style="list-style-type: none"> • Provides insight into CRM marketing initiatives, customer service and designing CRM strategy. • Aims to understand new trends in CRM, challenges and opportunities for organizations.
09	Strategic Marketing Management	<ul style="list-style-type: none"> • Helps to understand marketing strategies and their impact on business models. • Imparts learning of strategic marketing tactics related to product, price, service, brand, positioning, incentives and communication for business growth. • Clarifies the various marketing strategies adopted by Companies to create a competitive advantage.

• **Semester VI**

Sr. No.	Name of the Course	Outcomes
01	Operation Research	<ul style="list-style-type: none"> • Aims to understand operations research methodologies. • Helps students to solve various problems practically. • Makes students proficient in case analysis and interpretation.
02	Innovative Financial Services	<ul style="list-style-type: none"> • Helps to understand the fundamental aspects of various issues associated with various Financial Services. • Provides a comprehensive overview of emerging financial services in the light of globalization . • Creates understanding of the basic concepts, functions, process, techniques and create an awareness of the role, functions and functioning of financial services.
03	Risk Management in Banking Sector	<ul style="list-style-type: none"> • Identifies and evaluates business risks • Creates understanding of a variety of techniques to identify, assess, manage and monitor risks.

		<ul style="list-style-type: none"> • Helps to understand the various tools and techniques adopted to mitigate risks.
04	Direct Taxes	<ul style="list-style-type: none"> • Helps students to know Various Tax Procedure. • Updates students with Current Taxation Policies.
05	Indirect Taxes	<ul style="list-style-type: none"> • To understand the basics of GST. • To study the registration and computation of GST. • To acquaint the students with filing of returns in GST.
06	Brand Management	<ul style="list-style-type: none"> • To understand the meaning and significance of Brand Management. • To Know how to build, sustain and grow brands. • To know the various sources of brand equity.
07	Retail Management	<ul style="list-style-type: none"> • To familiarize the students with retail management concepts and operations. • To provide understanding of retail management and types of retailers. • To develop an understanding of retail management terminology including merchandize management, store management and retail strategy. • To acquaint the students with legal and ethical aspects of retail management. • To create awareness about emerging trends in retail management
08	International Marketing	<ul style="list-style-type: none"> • To understand International Marketing, its Advantages and Challenges. • To provide an insight on the dynamics of International Marketing Environment. • To understand the relevance of International Marketing Mix decisions and recent developments in Global Market
09	Corporate Comm. & Public Relations	<ul style="list-style-type: none"> • Imparts basic understanding of public relations as a tool to project a positive image • Clarifies the concept of corporate communication and its importance in the business world

		<ul style="list-style-type: none"> • Imparts the essentials of Corporate Communication and PR and highlights its role in enhancing business
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5. M.Com

• Semester I

Sr. No.	Name of the Course	Outcomes
01	Strategic Management	<ul style="list-style-type: none"> • Helps to understand new forms of Strategic Management concepts and their use in business. • Provides information pertaining to Business, Corporate and Global Reforms. • Develops learning and analytical skills of the learners to enable them to solve cases and to provide strategic solutions.
02	Economics for Business Decisions	<ul style="list-style-type: none"> • Helps to understand basic tools of economic theory and its practical applications. • Familiarises the students with the understanding of the economic aspects of current affairs and thereby prepares them to analyse the market behaviour with economic way of thinking. • Develops analytical ability of the students and to provides them a foundation for further study of economics.
03	Cost and Management Accounting	<ul style="list-style-type: none"> • Enhances the abilities of students to develop the concept of Cost and management accounting and its significance in the business. • Helps to understand, develop and apply the techniques of costing in the decision making in the business corporate. • Creates understanding, developing, preparing and presenting the financial report in the business corporate.
04	Business Ethics and Corporate Social	<ul style="list-style-type: none"> • Familiarizes the learners with the concept and relevance of Business Ethics in the modern era. • Enables learners to understand the scope and

	Responsibility	complexity of Corporate Social responsibility in the global and Indian context.
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• **Semester II**

Sr. No.	Name of the Course	Outcomes
01	Research Methodology for Business	<ul style="list-style-type: none"> • Enhances the abilities of learners to undertake research in business & social sciences. • Helps to understand, develop and apply the fundamental skills in formulating research problems. • Creates an understanding and developing the most appropriate methodology for their research.
02	Macro Economics Concepts and Applications	<ul style="list-style-type: none"> • The application-oriented nature of macro economics course is introduced in order to enable the student to grasp fully the theoretical rationale behind policies at the country as well as corporate level. • Enables to receive grounding on the basic macroeconomic concepts that strengthens analysis of crucial economic policies.
03	Corporate Finance	<ul style="list-style-type: none"> • Develops the objectives of Financial Management. • Helps to understand, develop and apply the techniques of investment in the financial decision making in the business corporate. • Enhances the abilities of students to analyse the financial statements.
04	E-Commerce	<ul style="list-style-type: none"> • Provides an analytical framework to understand the emerging world of ecommerce. • Makes the students familiar with current challenges and issues in ecommerce. • Develops the understanding towards various business models. • To understand the Web- based Commerce and equip the learners to assess e-commerce requirements of a business. • Creates understanding of Legal and Regulatory

		Environment and Security issues of E-commerce.
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M.Com (Advance Accountancy)

• Semester III

Sr. No.	Name of the Course	Outcomes
01	Advance Financial Accounting	<ul style="list-style-type: none"> • Helps to up-date the students with recent developments in the Subject. • Develops the skill among the students about final accounts of banking companies, provisioning of non-performing assets, form and requirements of final accounts. • Helps to choose and apply the proper method to translate and consolidate foreign operations.
02	Advance Cost Accounting	<ul style="list-style-type: none"> • Learners gain advanced knowledge of practical aspects of process costing system followed in large organizations having different processes. • Learners will be exposed different methods of strategically managing costs and methods of pricing.
03	Direct Tax	<ul style="list-style-type: none"> • Students gain the knowledge about computation of income from salaries, house property, business/profession, capital gains and income from other sources. • Students understand the various benefits/deductions under Chap VI-A of the Income tax act, 1961 which are to be reduced from the gross total income of the assessee.

• Semester IV

Sr. No.	Name of the Course	Outcomes
01	Corporate Financial Accounting	<ul style="list-style-type: none"> • Develops the students to prepare final accounts of consolidated companies., understanding the concept of minority interest. • Aims to understand the applicability of IFRS and Ind AS
02	Financial Management	<ul style="list-style-type: none"> • Helps to understand the concept of Financial management and various types of finance.

		<ul style="list-style-type: none"> • Develops the skills among the students to manage inventory, cash and accounts receivables. • Makes the students to prepare budgets such as sales, cash, production, purchases as well as understand the importance of strategic financial planning.
03	Indirect Tax	<ul style="list-style-type: none"> • Helps to understand various terms related to Goods and Service tax(GST). • Explains the difference between forward charge and reverse charge mechanism. • Develops the students to compute the amount of CGST, SGST and IGST payable after considering the eligible input tax credit.

M.Com (Business Management)

• Semester III

Sr. No.	Name of the Course	Outcomes
01	Human Resource Management	<ul style="list-style-type: none"> • Understands how to manage, plan and recruit human resources . • Helps to know importance of training , development, appraisal and career development for succession planning . • Develops learners regarding labour legislation.
02	Marketing Strategies and Practices	<ul style="list-style-type: none"> • Creates an understanding of the concept of marketing strategies. • Clarifies the concept of market environment. • Ensures the knowledge of recent trends in Marketing strategies.
03	Organisational Behaviour	<ul style="list-style-type: none"> • Students become more self aware and will have identified areas of development for long term effectiveness. • Helps to understand the role that individuals play collectively to perform in organizations.

• Semester IV

Sr. No.	Name of the Course	Outcomes
01	Supply Chain Management	<ul style="list-style-type: none"> • Helps to understand basic concepts of logistics. • Develops students to understand the changing

	and Logistics	<p>scenarios of logistics management.</p> <ul style="list-style-type: none"> • Provides an overview of supply chains in markets. • Helps students to understand various logistical and supply chain networks.
02	Advertising and Sales Management	<ul style="list-style-type: none"> • Helps to understand the concept and facets of advertising and its relationship with an ad agency and the media. • Helps to the socio-economic impact of advertising and the need for ethical practitioners. • Sensitizes the students about professional courses and careers in the field of advertising. • Provides an overview of the various aspects of sales management.
03	Management of Business Relations	<ul style="list-style-type: none"> • Helps to understand the Relationships to different types of counterparts, including customers, suppliers, competitors, and others. • Creates an understanding of development of relationships, including initiating, expanding, maintaining, reducing, and ending relationships.