RAJAH SERFOJI GOVERNMENT COLLEGE, THANJAVUR-613005



DEPARTMENT OF COMMERCE

PSOs & Cos of B.Com., M.Com. & M.Phil. Programmes



For the syllabus applicable from the Academic year 2018-19

RAJAH SERFOJI GOVERNMENT COLLEGE, THANJAVUR-613005 DEPARTMENT OF COMMERCE

PSOs and COs of B.Com. Programme

PROGRAMME SPECIFIC OUTCOMES (PSOs):-B.Com.

Upon completion of the B.Com Degree Programme, Students will be able to

PSO - 1	Become aware of the basic concepts in the areas of Marketing, Human Resources,
	Accounting, Insurance and Finance
PSO - 2	Attain academic excellence with an ability to pursue higher studies, professional certification and research
PSO - 3	Use the ICT tools effectively in the field of commerce and accounting.
PSO - 4	Become aware of the various laws pertaining to the business environment
PSO - 5	Acquire the necessary skills to manage various positions in the corporate sector and in the field of education.

COURSE OUTCOMES-B.Com.

DA		COLL		COURSE OUTCOMES-				
PA RT	CODE	CODE COU RSE	TITLE	Upon completion of the course the Students of				
KI		KSE		B.Com. Programme will be able to				
	I SEMESTER							
				CO-1 Prepare financial statements in				
				accordance with appropriate standards				
				CO-2 Know the purpose of double entry				
				system and prepare the rectification of errors.				
				CO-3 Prepare the final accounts of Sole				
				Trading Concern with adjustment				
III	S1C01	CC1	Principles of	CO-4 Understand the concept of Depreciation				
111	51001	001	Accountancy	and calculation of Depreciation with different				
				methods				
				CO-5 Learn to prepare Receipts & Payment				
				Account, Income & Expenditure Account and				
				Balance Sheet of Non-Profit Organizations.				
				CO-6 Know the application of Computer in				
-				Accounting System.				
				CO-1 Comprehend the various features in				
				general and special relationship between				
			Banking Theory Law and Practice	bankers and customers				
				CO-2 Understand the various types of deposit				
				facilities and procedures to open an account				
III	\$1002	CC2		CO-3 Learn to handle negotiable instrument				
111	S1CO2	LLZ		and their legal implication CO-4 Grass the recent legal consequences of				
				material alternation, negotiable of banker and understand the payment in due course				
				CO-5 Appreciate the role of banking with				
				regards banking services				
				regarus Dalikilig Services				

IIIS1AC0AllieBusiness Economicsarrive at business decisions. (C0-2Understand the concept of cost and relationship between demand and supply in order to take vital business decision.III11Business EconomicsC0-3Examine the economics environment in the backdrop of New Economic policy influence trade union and business cycle.IVS1VEVEValue EducationC0-1Realize the significance and basic principles of value education C0-2Understand the concept of Balance of Payments, FDI & FIIIVS1VEVEValue EducationC0-1Realize the significance and basic principles of value education C0-2Understand the need for abstaining from the Drinks, Drugs, Smoking, Suicide thoughts and other Social evilsIVS1VEVEValue EducationC0-3Recognize the Communal and Religious HarmonyIIIS2C03CG3Business Organisation and ManagementC0-1Be aware of the businese environment and its influence in India Inc. C0-3IIIS2AC0Allie d 2Modern MarketingC0-1Be aware of the businese environment and its influence of India Inc. C0-2IIIS2AC0 d 2Allie d 2Modern MarketingC0-1Be aware of the businese environment and tis influence of India Inc. C0-2IIIS2AC0 d 2Allie d 2Modern MarketingC0-1Be aware of the businese environment and tis influence of India Inc. C0-3IIIIS2AC0 d 2Allie d 2Modern MarketingC0-1<
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3 d 3 Decision CO-3 Know and apply the Measures of Dispersion
CO-4 Know and apply the Measures of Skewness

				CO-5 Understand the methods of constructing Time Series analysis and Index Numbers
IV	S2ES	ES	Environment al Studies	 CO-1 Understand the significance of environment in which we live. CO-2 Acquaint with the recent issues associated with environment and bio diversity. CO-3 Recognize the causes and consequences of various types of pollutions. CO-4 Understand limitations of the available natural resources and the need to sustain them. CO-5 Participate in ensuring the sustained development by involving in the afforestation process and abstaining from contributing to pollution
	1			III SEMESTER
III	S3CO4	CC4	Business Accounting	 CO-1 Practice accounting problems relating to Branch and Departmental Accounts CO-2 Solve the accounting problems relating to Hire Purchase and Installment System CO-3 Solve the problems of partnership accounts relating to Admission, retirement and death of a partner CO-4 Solve the problems of partnership accounts relating to Dissolution and Sale of Partnership CO-5 Understand the concept of Insurance claims and practical application of claims.
III	S3CO5	CC5	Personnel Management	 CO-1 Know the principles Personnel of management and its various functions. CO-2 Understand the manpower planning and sources of recruitment. CO-3 Acquire knowledge on training and performance appraisal methods. Evaluate the motivation and theories of motivations. CO-4 Gain knowledge on leadership and leadership qualities
III	S3ACO 4	Allie d 4	Elements of Business Laws	 CO-1 Understand the concepts of business laws and recent provisions CO-2 Know the provisions of Indian Contract Act, 1872 CO-3 Understand the provisions of law of agency, Indemnity and Guarantee CO-4 Know the provisions of the Sales of Goods Act, 1930, Bailment and Pledge CO-5 Know the provisions Law of Insurance.
IV	S3SB1 G	SB1	Introduction to Marketing Management	 CO-1 Understand the concept of marketing Management CO-2 Know the responsibility Marketing Manager CO-3 Learn about types of Organization CO-4 Understand the concept of Marketing

				Audit
				CO-5 Be Aware of Advertising Management
	I			IV SEMESTER
III	S4CO6	CC6	Cost Accounting	 CO-1 Impart knowledge on Cost Accounting Application CO-2 Familiarize concept of element of cost and its determinations. CO-3 Apply appropriate methods to calculate Material and Labour cost. CO-4 Draft overheads Allocation, Apportionment and Absorption. CO-5 Summarize process of different methods of specific costing.
III	S4ACO 5	Allie d 5	Company Law and Secretarial Practice	 CO-1 Understand the Provisions of Company Law and recent Act. CO-2 Know the formation techniques and basic documents of Companies CO-3 Apply the legal proceedings regarding shares CO-4 Know the Management of Company CO-5 Understand the role of Company Secretary CO-6 Evince interest in joining ACS professional course
III	S4ACO 6	Allie d 6	International Trade	 CO-1 Understand the domestic business and international business and realize the significances and trend of international trade. CO-2 Gain the knowledge about tariffs of International Payment System CO-3 Understand the foreign exchange management CO-4 Put in the various International Nodal Organizations for International Trade CO-5 Measures the Indian Foreign Trade and Export Promotions
IV	S4SB2 H	SB2	Sales Management	CO-1Understand the concept of Sales ManagementCO-2Know the sales force of AIDAS FormulaCO-3Learn about Sales office functionsCO-4Understand the concept of Sales promotionCO-5Aware of Distribution functions
	[V SEMESTER CO-1 Make accounting entries for the issue
III	S5CO7	CC7	Corporate Accounting	 CO-1 Make accounting entries for the issue and redemption shares and debentures CO-2 Apply provisions of the Companies Act and accounting standards while preparing financial statements. CO-3 Be familiar with accounting procedures for Mergers and acquisitions as per AS14.

				CO-4 Prepare consolidated financial statements of Holding company and its
				subsidiary companies.
				CO-5 Prepare Banking Company accounts in
				new format
				CO-1 Understand the basic concepts of Income Tax.
				CO-2 Compute Taxable salary.
			Income Tax	CO-3 Build an idea about income from house
III	S5C08	CC8	Law and	property.
			Practice	CO-4 Calculate the income from business or
				profession.
				CO-5 Compute the income from Capital Gains
				and other sourcesCO-1Comprehend the Fundamentals of
				Auditing.
				CO-2 Undertake the process vouching and
			Dringials	verification of transitions
III	S5CO9	CC9	Principles	CO-3 Know the audit procedure of a company
111	33207		and Practice of Auditing	CO-4 Understand the legal implication of
				appointment and removal of auditing and
				comprehend his role in the auditor environment CO-5 Know the emerging areas in audit the
				CO-5 Know the emerging areas in audit the role controller and audit general of India
-				CO-1 Understand the significance of Business
				Communication in which we live
				CO-2 Apply business communication strategies
				and principles to prepare effective
			D .	communication for domestic and international
III	S5COE	MEC	Business Communicati	business situations. CO-3 Identify ethical, legal, cultural, and global
111	L1A	1	on	issues affecting business communication.
				CO-4 Compose and revise accurate business
				documents using computer technology.
				CO-5 Communicate via electronic mail,
				Internet, and other technologies.
				CO-1 Demonstrate an understanding of ethical
				principles in selling.
				CO-2 Apply basic terminology and concepts in salesmanship.
III	S5COE		Salesmanship	CO-3 Identify basic principles of consumer
	L1B		Saresmanship	behaviour.
				CO-4 Basic principles of market analysis.
				CO-5 Learn the process of salesmanship and
				sales methods.
III				CO-1 Understand the importance of international marketing environment and
	S5COE		International	international marketing environment and challenges in international marketing.
	L1C		Marketing	CO-2 Import knowledge on Consumer
	_		0	behaviour and analysis the social and culture
				influences in B to B marketing.

III	S5COE L1D		Principles of insurance	 CO-3 Analyze the factors affecting pricing decision and international market segmentation CO-4 Aware of international marketing information system and promotional activities in global markets. CO-5 Know the international distribution management and importance of international communication tools. CO-1 Know the concept of Risk Management CO-2 Understand the business of insurance and market CO-3 Understand the different needs of insurance customers CO-4 Know the Legal principles of insurance CO-5 Be Aware of insurance products. CO-6 Get exempted for this paper when the students pursue III Professional course as there
				is an MOU
III	S5COE L2A	MEC 2	Internet and E-Commerce	 CO-1 Demonstrate Types of Network and Network Topology. CO-2 Analyze the impact of E-Commerce on business models. CO-3 Know the concept and components of Electronic Data Interchange. CO-4 Understand the operation of Electronic payment system and online credit card system. CO-5 Grasp the Security in E-Commerce, key factors for success in E – Commerce and Dimensions of E-Commerce Security
	S5COE L2B		Investment Management	 CO-1 Explain the importance of investment and types of risks attached to investment. CO-2 Realize the significance and basic principles of investment alternatives. CO-3 Understand the mechanism of mutual fund operations and its recent Regulations. CO-4 Learn the portfolio selection and management and diversification CO-5 Aware of systematic and unsystematic risks and assumptions of CAPM
	S5COE L2C		Labour Laws	 CO-1 Understand the basic concepts of factories Act 1948. CO-2 Learn the different type's disputes and acquire knowledge about industrial Disputes Act. CO-3 Know the concept of payment of Wages Act. CO-4 Be familiar with Trade union act and acquire skill of registration of Trade union. CO-5 Grasp the workmen's Compensation Act and recent amendments.
	S5COE L2D		Practice of Life Insurance	CO-1 Understand the practice of Life Insurance CO-2 Know the premium and bonus applications

				CO-3 Apply the procedure of premium
				 CO-3 Apply the procedure of premium payment, laps and renewal CO-4 Practice of Insurance Claims CO-5 Understand the different types of Life
				Insurance Products
				CO-6 Get exempted for this paper when the
				students pursue III Professional course as there is an MOU
IV	S5SSD	SSD	Soft Skill Development	 CO-1 explain the importance of self awareness, values and leadership skills in capacity building CO-2 analyze the factors affecting interpersonal skills CO-3 evaluate the concepts of vision, mission and goals for corporate skills CO-4 apply and analyze the importance of body language, time management and stress management CO-5 summarize the concept and need for self doublement plan
				development plan CO-1 Understand the practice of Retail
IV	S5SB3I	SB3	Retail Management	Management CO-2 Know the importance of Store Location CO-3 Analyze the store layout and design CO-4 Practice of Inventory Handling CO-5 Understand the different types of Retail Store Formats
				VI SEMESTER
III	S6CO1 0	CC10	Management Accounting	 CO-1 Appreciate various tools and techniques of Management accounting and its importance in decision making CO-2 Calculate accounting ratios and interpret them relevantly. CO-3 Prepare Fund flow statement and Cash flow statement CO-4 Understand the CVP Analysis CO-5 Draft various kinds of budgets for a business concern
III	S6CO1 1	CC11	Financial Management	 CO-1 Describe the concepts, terms, models, frameworks and Modern Functions in the field of Management of finance. CO-2 Explain in detail all theoretical concepts of Management of finance CO-3 Perform all the required calculations through relevant numerical problem CO-4 Analyze the situation and comment on financial position of the firm estimate working capital required decide ideal capital structure evaluate various project proposals CO-5 Evaluate impact of business decisions on Financial Statements, Working Capital, Capital Structure and Capital Budgeting of the firm

				CO-6 Design a Financial plan for a real world offering financial modes (Long term on Finance, Working capital, Financing Current Assets, e- Stock/ e-Financial services.).
III	S6CO1 2	CC12	Entrepreneur ial Development	 CO-1 Understand the Concept of Entrepreneurship CO-2 Awareness about the source of Project Appraisal. CO-3 Understand the legal requirements for Licensing Procedures. CO-4 Know the Incentives and subsidies of state and central Govt. CO-5 Understand the Role of Financial Institutions for growth of entrepreneur.
III	S6CO1 3P	CC13	Computer Applications in Business – Practical	 CO-1 Create, Edit, and Format documents using MS Word effectively. CO-2 Draft official communication of business and prepare their resume. CO-3 Application of work sheet, charts, diagrams to represent numerical data in multiple formats. CO-4 Gain knowledge in the basic concepts of Tally and create Accounting Vouchers. CO-5 Acquire knowledge about preparing final accounts with adjustments.
III	S6COE L3A	MEC 3	Financial Services	 CO-1 Understand the range of financial services products in financial markets. CO-2 Know implication of mutual funds products. CO-3 Know concept of Lease Financing. CO-4 Understand the modalities of Hire Purchase system CO-5 Understand the concept of Factoring.
	S6COE L3B		Organization al Behaviour	 CO-1 Understand the different types of organizations and functions. CO-2 Know the foundation of individual behavior CO-3 Understand the Attitude and Learning CO-4 Comprehend the group behaviour and stress CO-5 Understand the different dimension of leadership styles and organizational culture
	S6COE L3C S6COE		Stress Management Regulations	CO-1Understand the concept of stress managementCO-2Application of yoga to eradicate stressCO-3Understand the physiology of stressCO-4Know the mechanism of stress related diseaseCO-5Apply the yoga therapy for physical fitnessCO-1Understand the role of IRDA

	L3D		of Insurance	CO-2 Know the IRDA regulations and		
			Business	classification of rural social sector		
				CO-3 Understand the Protection of Policy		
				Holders Interest		
				CO-4 Know the mechanism of Financial		
				Regulatory aspects of Solvency margin and		
				Investments		
				CO-5 Apply the Prohibition of Rebates		
				CO-6 Get exempted for this paper when the		
				student pursue III Professional course as per		
				MoU		
				CO-1 Understand the problems of gender bias		
				in the society		
				CO-2 Know and Recollect the legal safety		
		S GS		measures available to protect from the gender		
	IV S6GS			discrimination		
IV			Gender	CO-3 Analyse the ways in which social		
1 V			studies	institutions and power structures impact the		
				material realities of women's lives		
				CO-4 Demonstrate an openness to learn the		
				views from the view of a women		
				CO-5 Develop equitable and just thinking		
				towards women		

COURSE OUTCOMES FOR THE COURSES TAKEN FOR UNDER GRADUATE STUDENTS OTHER THAN COMMERCE

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			CO-1	Understand the concept of Statistics
			and	its Application
		Quantitative	CO-2	Measure of Central Tendency.
	Allio	techniques for	CO-3	Application of Measures of Dispersion
S3ACE1		decision	CO-4	Measure of Skewness and Correlation
	a	making	analy	ysis
		0	CO-5	Understand the methods of
			cons	tructing Time Series analysis and Index
				5
			CO-1	Know the business environment and
			its in	fluence inIndia Inc.
		Business	CO-2	Understand forms of organization
CAACED	Allie	organization	CO-3	-
III S4ACE2	d	and	scale	industries.
		management	CO-4	Learn the evaluation of management
			thou	ghts
			CO-5	Understand function of management
			CO-1	Understand the concept of marketing
			and	its functions.
			CO-2	Analyze the factors determining
	Allio	Modern	cons	umer behaviour and market
S4ACE3	d Allie	marketing	segn	ientation.
			CO-3	Learn the product life cycle and kinds
			of pr	icing.
			CO-4	Know the sales promotion and
			pron	notional methods.
	S4ACE2	d S4ACE2 Allie d S4ACE3 Allie	S3ACE1Allie dtechniques for decision makingS4ACE2AllieBusiness organization and managementS4ACE3AllieModern marketing	S3ACE1Allie dQuantitative techniques for decision makingCO-2 CO-3 CO-4 makingS4ACE2Allie dBusiness organization and and managementCO-1 its in CO-3 and co-3 co-3 indS4ACE3Allie dModern marketingCO-1 its in CO-3 indS4ACE3Allie dModern marketingCO-1 its in co-3 ind

	r			
				CO-5 Aware of marketing research and e-
				marketing.
v	S5COEL O1	NME	Principles of insurance	 CO-1 Understand the implications of each and every principles insurance of various types. CO-2 Gain knowledge of typing various insurance policies and acquainting themselves with the process of claiming the losses and arriving settlement. CO-3 Comprehending the availability of insurance cover for non-life segment and arranging to take cover. CO-4 Appropriate the role of IRDA and know the recent developments in insurance Industry CO-5 Applying knowledge gained in insurance in dealing with insurance contracts. CO-6 Evince interest in clearing the paper IC 38 in IRDA Exam
VI	S6COEL O2	NME	Fundamentals of financial market	 CO-1 Understand different types of investment in capital market CO-2 Recognize the role of stock exchange in capital markets CO-3 Have an access to online trading of stock CO-4 Comprehend stock valuation while investment in mutual funds CO-5 Know the fundamental analysis of stock exchange movement CO-6 Evince interest in clearing the NSE (NCFM) module "Financial Market: A Beginners module"

PROGRAMME SPECIFIC OUTCOMES (PSOs):- M.Com.

Upon completion of the M.Com Degree Programme, Students will be able to

PSO – 1	1 Acquire in depth knowledge recent trends in commerce, accounting and
	management of all forms of organizations.
PSO – 2	2 Apply qualitative skills to analyze and solve accounting problems
PSO – 3	3 Analyse a decision and substantiate the decision making process through
	modeling and data analysis and interpretation
PSO – 4	4 Evaluate the risk and returns associated with various investment avenues for an
	investment plan
PSO – 5	5 Offer services as an accountant, GST practitioner, online trader, analyst or
	consultant or as an entrepreneur

COURSE OUTCOMES- M.Com.

P A R T	CODE	COU RSE	TITLE	COURSE OUTCOMES- Upon completion of the course the Students of M.Com. Programme will be able to					
-	I SEMESTER								
III	S1PCO1	CC1	Managerial Economics	 CO-1 Understand the various concepts of managerial economics CO-2 Know the problems of fixing price for the product. CO-3 Knowledge about profit planning and control. CO-4 Measure the various sources of National Income CO-5 Skill to analyze effects of credit control method of RBI 					
III	S1PCO2	CC2	Services Marketing	 CO-1 Know the significance of services marketing in the global economy. CO-2 Understand the deeper aspects of successful services marketing. CO-3 Demonstrate a knowledge of the extended marketing mix for services; CO-4 Provide insights to the challenges and opportunities in services marketing. CO-5 Demonstrate an awareness of the current structure and regulation of the Indian financial services sector. 					
III	S1PCO3	CC3	Social Laws	 CO-1 Gain the broad knowledge and General Exposure to FEMA1999 CO-2 Acquainting knowledge with powers of Central Government regarding Essentials Commodities Act 1955 CO-3 Understand the knowledge of Water Air Pollution Act CO-4 Understand the provisions for RTI Act 2006 CO-5 Know the Prohibitions under Competition on Act 2002 					
111	S1PCO4	CC4	Financial Management	 CO-1 Describe the concepts, terms, models, frameworks and Modern Functions in the field of Management of finance. CO-2 Explain in detail all theoretical concepts throughout the syllabus CO-3 Perform all the required calculations through relevant numerical problem CO-4 Analyze the situation and comment on financial position of the firm estimate working capital required decide ideal capital structure 					

		1	1	
				evaluate various project proposals
				CO-5 Evaluate impact of business decisions on Financial Statements, Working Capital,
				Capital Structure and Capital Budgeting of the
				firm
				CO-6 Design a Financial plan for a real world
				offering financial modes
				CO-1 Acquire knowledge about Computer
				CO-2 Gain exposure towards Information
				Technology
				CO-3 Understand various computer
III	S1PCOE	EC1	Business	networks
	L1A	_	Informatics	CO-4 Learn to get a clear perspective on the
				applications of IT in Business
				CO-5 Enrich knowledge towards social
				media and its impact
				CO-1 Know the concepts of CRM
				CO-2 Understand the various steps for CRM
			Customer	practices
	S1PCOE		Relationship	CO-3 Learn the tools of CRM Architecture
	L1B		Management	CO-4 Implement the CRM strategies
			Multugement	CO-5 Analyze the customization of CRM
				technology
				CO-1 Learn the global banking and financial
				system
			Global Banking System	CO-2 Understand the role of Global
	S1PCOE L1C	E		Monetary Systems
				CO-3 Analyze the foreign exchange market
				CO-4 Know the foreign exchange process
				0 01
				II SEMESTER
				CO-1 Gain General Exposure to Export and
				Import Trade
			Export - Import	CO-2 Acquaint with Export and Import
III	S2PCO5	CC5	Procedures and	Procedure and Documentation
			Documentation	CO-3 Gain Familiarity with Exchange Risk.
				CO-4 Understand the Foreign Exchange
				Regulation and Formalities CO-5 Aware about the Export Incentives.
				CO-5Aware about the Export Incentives.CO-1Understand the concept of operation
				research and acknowledge the application
				CO-2 Solve transportation problems
		Quantitative		regulating determination supply to
			CC6 CC6 Quantitative Techniques for Business	destinations from appropriate sources.
				CO-3 Assign work or job to suitable person
III	S2PCO6	CC6		machine or process.
			Decisions	CO-4 Apply different models and techniques
				available to solve inventory related problems.
				CO-5 Adopt suitable quantitative techniques
				and solve business problems.
				-
III	S2PCO7	CC7	Strategic	CO-1 Understand the basic concepts of

			Management	strategic management. CO-2 Know the tools and techniques of Environmental Analysis CO-3 Learn the various Strategy Formulation CO-4 Demonstrate the strategy implementation CO-5 Analyse the strategic control and evaluation
III	S2PCO8	CC8	Business Taxation	 CO-1 Understand the concepts and implication of Indirect Taxes CO-2 Summarize the key legal provisions of Customs Act. and GST Act CO-3 Illustrate the use of the Act in common business situations. CO-4 Outline the various facets of basic case laws of each Act from a legal and commercial perspective. CO-5 Develop critical thinking by making judgments related to use of various provisions of the Act in business situations CO-6 Design the e -application for registration
III	S2PCOE L2A	EC2	E-Commerce and Internet Marketing	 CO-1 Acquire Knowledge in E- commerce framework CO-2 Gain exposure towards Business Models and Security Issues CO-3 Understand various Payment methods in e-commerce CO-4 Learn to get a clear perspective on the internet marketing CO-5 Enrich knowledge towards viral marketing
	S2PCOE L2B		E-Banking	 CO-1 Understand the basic concepts of e- banking transactions CO-2 Know various applications electronic payment system CO-3 Understand features and benefits of e- cash CO-4 Apply various e- transfers of cash CO-5 Analysis the different challenges and opportunities of e.banking
	S2PCOE L2C		Merchant Banking and Financial Services	 CO-1 Understand the basic concepts and public issue management of Merchant Banking CO-2 Know the financial market activities in India CO-3 Analyze the various functions of Merchant Banking.

				CO-4 Understand the mechanism of
				Depository receipts
				III SEMESTERCO-1Understand the Concepts, Principles &
III	S3PCO9	CC9	Strategic Human Resource Management	 CO-1 Fonderstand the concepts, Findeples & Practices Relating to Human Resource Management CO-2 Aware the job analysis and job description CO-3 Application of practical training on and off the job training CO-4 Know the safety and health measures CO-5 Understand the industrial healthy practices
III	S3PCO1 0	CC10	Investment Management	 CO-1 Learn the importance of investment and types of risks attached to investment. CO-2 Realize the significance and basic principles of investment alternatives. CO-3 Understand the mechanism of mutual fund operations and it's recent Regulations. CO-4 Learn the portfolio selection and management and diversification CO-5 Aware of systematic and unsystematic risks and assumptions of CAPM
III	S3PC01 1	CC11	Advanced Corporate Accounting	 CO-1 Obtain Knowledge in Valuation of Goodwill, Shares and Liquidation CO-2 Understand the various aspects of Amalgamation, Absorption and External Reconstruction and Internal Reconstruction and also apply the provision of AS14. CO-3 Know how to Prepare Consolidated Balance Sheet CO-4 Learn to get a clear perspective on Bank Accounts (New Format) and Insurance Company Accounts (New Format) CO-5 Enrich Knowledge Towards Inflation Accounting, Human Resource Accounting and Social Responsibility Accounting.
III	S3PC01 2	CC12	Research Methodology	 CO-1 Understand the basic concepts, types and process of research. CO-2 Familiar with identification and formulation of Research problems. CO-3 Frame hypotheses and prepare research design. CO-4 Apply different techniques of sampling techniques and suitable method of data collection CO-5 Learn the dynamics of different types of research reports and acquire skills of report writing.
III	S3PCOE	EC3	Executive Self	CO-1 Understand the basic concepts of

	L3A		development	 psychology on Executives. CO-2 Apply the sensing and perceiving processes. CO-3 Know the principles of learning and conditioning to human behavior. CO-4 Link between learning, memory and information processing. CO-5 Compute the basic intrapersonal processes that influence social perception CO-6 Design him/her self as an executive with self-discipline and create own ways of organizational behavioral. 		
	S3PCOE L3B		Advanced Retail Management	 CO-1 Understand in-depth knowledge about Retail Management CO-2 Predicate the Indian retail industry CO-3 Know the latest version of Retail Administration CO-4 Gain the knowledge about Supply chain and logistics Management CO-5 Research on problems and prospects of organized retail sectors 		
	S3PCOE L3C		Brand Management	 CO-1 Understand the concepts and practices of Brand Management CO-2 Know the alternative objectives of Brand Positioning CO-3 Analyze the impact of Brand Image CO-4 Create new Brand Architecture CO-5 Evaluate the Brand Valuation 		
				IV SEMESTER		
III	S4PC01 3	CC13	Accounting for Decision Making	 CO-1 Apply various tools and techniques of Financial analysis CO-2 Make application of accounting ratios for decision making CO-3 Prepare Fund Flow Statement and Cash Flow Statement as per AS3. CO-4 Understand the application of Marginal costing technique in decision making. CO-5 Draft various kinds of budgets for a business concern. CO-6 Know the concept of zero base budgeting with real life decision environment 		
III	S4PCO1 4	CC14	Organisational Behaviour and Development	 CO-1 Changes and overcoming the resistance to change. CO-2 Understand team/group process and to able to address issues arising from individual and group organisationalbehaviour. CO-3 Develop the understanding the concepts of perception and the factors influencing attitude. CO-4 Create necessary skill for improving 		

				their personality. CO-5 Develop the essential qualities for leaders.
III	S4PCOE L4A	EC4	Entrepreneurs hip and Small Business Management	 C0-1 Understand the concept of Entrepreneurship C0-2 Know the basic concept of small business and its impact C0-3 Apply the theories of entrepreneurship for Establishing a small enterprise C0-4 Analyse the growth strategy of small business C0-5 Aware about financial Support form nodal agencies C0-6 Hands on experience to start a business
	S4PCOE L4B		Project Management	 CO-1 Know the formation of Projects CO-2 Understand the Project Appraisal Techniques CO-3 Analyze the Project Planning and Scheduling CO-4 Evaluate the Project effectively
	S4PCOE L4C		Total Quality Management	 CO-1 Understand the concept of Total Quality Management CO-2 Know the Statistical Quality Control CO-3 Analyze the Institutional support for quality improvement series CO-4 Know six sigma and other globally accepted Quality Standards
III	S4PCOE L5AP	EC5	Computer Applications in Business Accounting – Practical	 CO-1 Recognize when to use each of the MS Office programs to create personal, academic and business documents CO-2 Generate pie and column charts by using the chart wizard and creating formulae using absolute and relative references. CO-3 Examine slide show presentation concepts and explore the MS PowerPoint environment. CO-4 Learn to get a clear perspective and practice in Computerized Accounting Package using Tally.
	S4PCOE L5B		Social and Ethical Perspective in Business	 CO-1 Understand the social and ethical concepts of business CO-2 Know the ethical issues in Human Resource Management CO-3 Analysethe ethical knowledge on marketing and finance CO-4 Apply the Business Ethics on their own Business
	S4PCOE L5C		Advanced Cost Accounting	CO-1Understand the advanced concepts and practices in Cost Accounting CO-2CO-2Apply the various methods of Costing

Techniques	
CO-3 Application of cost ascertainment of	
various costing	
CO-4 Know the reconciliation of costing and	
financial accounting	
CO-5 Prepare cost reporting and cost audit	

PROGRAMME OUTCOMES (POs)-M.Phil.

Upon completion of the M.Phil. in Commerce the graduates will be able to

P0-1	Become efficient teachers
PO-2	Quality research in the field of their choice
PO-3	Acquaint with recent trends in commerce and management

PROGRAMME SPECIFIC OUTCOMES (PSOs)-M.Phil.

Upon completion of the M.Phil. Degree Programme in Commerce, Students will be able to

PSO-1	Acquaint with the basic teaching methodologies and applying them in preparing
	lessons.
PSO-2	Analyse the latest corporate and contemporary issues
PSO-3	Apply the recent research methods and techniques in commerce Course

COURSE OUTCOMES (COs)-M.Phil.

PART	CODE	COURSE	TITLE	COURSE OUTCOMES- Upon completion of the course, the Students of M.Phil. Commerce. Programme will be able to
III	S1MCO1	CC1	Research Methodology	 CO-1 Understand the basic concepts, types and process of research. CO-2 Familiar with identification and formulation of Research problems. CO-3 Frame hypotheses and prepare research design. CO-4 Apply different techniques of sampling techniques and suitable method of data collection CO-5 Learn the dynamics of different types of research reports and acquire skills of report writing.
III	S1MCO2	CC2	Business Environment	CO-1Understand the environmental theme on global viewCO-2Knowtheenvironment of business

	6414600	222		CO-3 Aware the financial environment of business CO-4 Understand the global environment of business CO-5 Know the legal environment and corporate governance
III	S1MCO3	CC3	Teaching and learning Skills	 CO-1 Understand the importance and the ways of innovative practices of ICT in the teaching and learning process CO-2 Know the importance of communication skills CO-3 Application of technology on higher education CO-4 Understand the teaching pedagogy CO-5 Impart knowledge on teaching skills.
III	S1MCO4A	CC4 - Elective	Financial Management	 CO-1 Describe the concepts, terms, models, frameworks and Modern Functions in the field of Management of finance. CO-2 Explain in detail all theoretical concepts throughout the syllabus CO-3 Perform all the required calculations through relevant numerical problem CO-4 Analyze the situation and comment on financial position of the firm estimate working capital required decide ideal capital structure evaluate various project proposals CO-5 Evaluate impact of business decisions on Financial Statements, Working Capital, Capital Structure and Capital Budgeting of the firm CO-6 Design a Financial plan for a real world offering financial modes
	S1MCO4B	CC4 - Elective	Organizational Dynamics	CO-1Understand the fundamental and practices of organizational behaviourCO-2know the recent development in organisational dynamicsCO-3Imbibe Leadership & Inter- Personal RelationsCO-4Understand the importance of motivation and handling resistance for the organizational change
	S1MCO4C	CC4 - Elective	Marketing Management	CO-1 Understand the fundamental and practices of Marketing Management

			1
			CO-2 Know the recent of market
			structure and consumer behavior
			CO-3 Understand the Pricing
			policies and global pricing
			CO-4 Aware of Sales Promotion
			techniques
			CO-5 Analyze the marketing
			research and product development
S1MCO4D	CC4 -	Financial	CO-1 Understand the fundamental
	Elective	Markets and	and practices of financial markets and
		Services	services
			CO-2 Know the functions and
			products of mutual funds
			CO-3 Understand the concepts of
			leasing finance practices
			CO-4 Apply the knowledge about
			factoring services
			CO-5 Understand the secondary
			market and derivatives
S1MCO4E	CC4 -	Co-operative	CO-1 Understand the Provisions of
	Elective	Management	Co-operative Act and By-Laws
			CO-2 Know the Administration of
			Co-operative Societies
			CO-3 Understanding the concepts of
			properties and funds of societies
			CO-4 Know the co-operative audit
			procedures
			CO-5 Understand the winding up of
			the co-operatives

Autonomous)