

Kamala Education Society's
Pratibha College of Commerce and Computer Studies

DEPARTMENT OF COMMERCE

Program Outcomes

After successfully completing M COM Program students will be able to:

PO1: Recalling Basic concepts in Commerce :

Ability to define terms, recognizing basic principles, listing different concepts related to all branches of accounting, economics, banking, marketing and taxation business management and business law.

PO2: Understanding and Explaining Terms:

Ability to grasp, explain and write in your own words different concepts and terms related to all branches of accounting, economics, banking, marketing and taxation, business management and business law.

PO3: Application of principles for solution of problems :

Ability to apply the basic rules and principles of accounting, economics, management, taxation to solve relevant problems. Preparation of business plans, financial statements of companies, banks and non-financial institutions. Preparation of marketing strategies, cost sheets.

PO4: Analysis of present situations and problems

Analyze different situations with the help of available records of economic survey, stock market reviews, accounting statements, business analysis previews form edited journals or published company records

PO5 : Evaluation of present day market scenario :

Studying different problems in society and evaluating the situations with the help of group discussions, presentations, debate, powerpoint presentations.

PO6: Developing Leadership skills and participative approach :

Ability to work in groups, teams, following group behavior approach. Ability to work together, exchanging thoughts and ideas

to achieve organizational goals

PO7: Communication skills :

Ability to collect and present data in a proper format, presenting oneself effectively, preparation of various reports, records and statements required for smooth working of the organization..

PO8:Computer Knowledge :

Ability to prepare various statements with the help of available computer devices and software. Effective use of Tally, MS office, MS Excel in preparation of records. Use of online correspondence like writing email, preparation of Google sheets, Google docs etc.

PO9:Ethical Conduct:

Application of values, principles, moral behavior in preparation of records and reports. Following acceptable moral standards in the society while achieving self and organizational goals.

PO10: Environmental Awareness:

Ability to protect the environment by making use of e records e statements, paperless transactions, use of plastic money.

Program Specific Outcomes

After completion of post graduate degree in commerce students will be able to:

PSO 1: Successfully work as managers or departmental heads.

PSO 2: Work as professional tax consultants.

PSO 3: Work in finance department of an organization or banks

Or financial institutions as senior Accountant or financial analyst.

PSO 4: Inculcate ethical practices in their work as an employee or an entrepreneur.

PSO 5: Develop research based outlook in making decisions.

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Course Outcomes

F. Y. M. Com. SEM-I

Course Code:	Course Name:		Course Outcomes
101	Strategic Management	CO1	Conceptual Clarity on Strategic management
		CO2	Development effective Strategy formulation and analytical ability and Skills to design Strategic Plan
		CO3	Development of Applicability skills and Technical skills
		CO4	Development of Technical and Analytical abilities

Course Code:	Course Name:		Course Outcomes
102	Management Accounting	CO1	To understand the concept of Financial Accounting and its limitations, emergence of Management Accounting and Cost Accounting, its advantages and distinction between Management Accounting and Cost Accounting.
		CO2	To understand the concept of Marginal Costing, its applications, different techniques of managerial cost accounting and Fixed and Variable Cost Analysis in decision making process.
		CO3	To understand the concept of budget and budgetary control, types of budgets and preparation of functional budgets in an organization.
		CO4	To understand the concept of Working Capital Management, determination of working capital, components of working capital and accounts receivable and inventory management.

Course Code:	Course Name:		Course Outcomes
103	Advanced Accounting	CO1	Getting familiar with the Advanced Concepts
		CO2	Understanding the Consolidation of Financial Statements of Holding Companies & two Subsidiary Companies
		CO3	To Prepare Statement of Affairs of the Companies in Liquidation
		CO4	In the today's competitive Corporate World to understand the needs and methods of valuation of Goodwill & Shares

Course Code:	Course Name:		Course Outcomes
104	Income & Tax	CO1	To provide the basic knowledge of Income Tax Act. 1961
		CO2	To understand the concepts of Heads of Income and to compute the income under each head.
		CO3	To understand the concept of deductions and provisions of Sec. 80C to 80U
		CO4	To Compute the taxable income of an Individual , Hindu Undivided Family and Companies.

Course Code:	Course Name:		Course Outcomes
113	Production & Operations Management	CO1	Acquaint the students knowledge about Production and Operation Management and recognize the inherent conflict of interest in many business decisions relating to safety consideration and environmental aspects.
		CO2	Understanding the scope and Process of Supply Chain Management and knowledge on various career opportunities in Supply Chain Management.
		CO3	Acquaint the students with knowledge of Production Planning and Control and motivate the students to develop and innovate ideas for Product Design and Development
		CO4	Recognize the importance of Total Quality Management and identification of emerging issues in Production and operation Management

Course Code:	Course Name:		Course Outcomes
114	Financial Management	CO1	Understanding Financial Management and recognizing the Financial System of India
		CO2	Understanding Financial Statements and analyzing the Financial Statements
		CO3	To enable the students to make Investment Decisions and study the Capital Budgeting Techniques
		CO4	To understand the meaning and nature of Working Capital and to formulate Credit and Collection policy

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Course Outcomes

F. Y. M. Com. SEM-II

Course Code:	Course Name:		Course Outcomes
201	Financial Analysis & Control	CO1	Application of IT for financial analysis
		CO2	Generate interest among students to use and apply Excel as a tool for financial analysis.
		CO3	Learn to analyze and identify financially strong and weak companies
		CO4	Develop needed understanding and use of various ratios for financial analysis.

Course Code:	Course Name:		Course Outcomes
202	Industrial Economics	CO1	Will get an overview of industrial economics • Will know about the concepts used in industrial economics
		CO2	To understand the theories of industrial location • Students will know about industrial imbalance in India
		CO3	To know industrial productivity and efficiency and also industrial productivity, size of firms etc.
		CO4	To know industrial finance and its sources and also understand problems of small and micro industries in India

Course Code:	Course Name:		Course Outcomes
203	Specialized Areas in Accounting	CO1	Describe how contract accounting is used for performance evaluation and decision making
		CO2	Recalls the distinction between Amalgamation in the nature of of purchase and analyses the situation where the Alteration of share capital and internal reconstruction is required
		CO3	To develop competency of students to solve problems relating Special areas in accounting including accounting for Services Sector
		CO4	To Maintain different types of ledgers, prepare documents such as Invoice, Credit Note and Debit Note, identify the different types of returns and their applicability to the business, Monthly Returns, Quarterly Return

Course Code:	Course Name:		Course Outcomes
204	Business Tax Assessment	CO1	To understand the provision for computation of income of various entities.
		CO2	To understand the provisions of returns, assessment and procedure of assessment.
		CO3	To understand need and importance of Tax Planning and Management
		CO4	To understand the Basic concept and framework under GST Act & Customs Act.

Course Code:	Course Name:		Course Outcomes
213	Business Ethics & Professional Values	CO1	To understand How companies ethically operate
		CO2	To understand how CSR activities help the society for better living
		CO3	To understand how ethical practices can be adopted in different areas of business
		CO4	Awareness on the importance of environmental issues and Sustainable Development

Course Code:	Course Name:		Course Outcomes
214	Elements of Knowledge Management	CO1	Developing Conceptual Skill and Improving analytical Ability .
		CO2	Technical and Practical Oriented Skills
		CO3	Value based and Application Oriented Skills
		CO4	Administrative and Management skills

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Course Outcomes

S. Y. M. Com. SEM-III

Course Code:	Course Name:		Course Outcomes
301	Business finance	CO1	To understand the role and importance of corporate finance, and learn the calculation value of money.
		CO2	To understand the financial planning, theories of capitalization and estimation of finance needs of a firm.
		CO3	To learn the sources of finance to be tapped for running business successfully.
		CO4	To apply best practice in working capital management.

Course Code:	Course Name:		Course Outcomes
302	Research Methodology for business	CO1	To understand the basic knowledge of Business Research, Research Process, ethical issues and modern practices in research
		CO2	To understand the formulation of Research Problem, Hypotheses, Research Design and Sampling
		CO3	Gaining knowledge of Sources of Data Collection Measurement & Scaling, Processing of Data
		CO4	Understanding the procedure of Research Report and mode of citation and bibliography

Course Code:	Course Name:		Course Outcomes
303	Advanced Auditing	CO1	To develop the knowledge about auditing standards.
		CO2	To know about the practice of Company Auditor
		CO3	To develop knowledge about Corporate Governance and audit

			committee
		CO4	To know the use of computer in audit

Course Code:	Course Name:		Course Outcomes
304	Specialized Auditing	CO1	To understand new concept of auditing
		CO2	To understand process of internal audit
		CO3	To understand auditing in banks
		CO4	To know the application of auditing in cooperative sector in country like India

Course Code:	Course Name:		Course Outcomes
313	Human Resource Management	CO1	To understand the definition and meaning of Human Resource Management, its Concept, Approaches, Functions and can identify whether the HRM is a profession or not and will be able to cope with the concept Human Resource Environment and place of female employee in the organization and can identify the changing Role of Human Resource Management.
		CO2	To understand the objectives and needs of Human Resource Planning & Development and can understand the recruitment, selection process and the concept of Retention of Manpower & Succession Planning.
		CO3	Understand the basic concept, purpose, importance & benefits of Training process and methodology and will be able to differentiate the various methods of Training and Aids, Evaluation of Training Programmes. Can identify the changing role of performance appraisal and result-based performance with the new concepts like errors, 360 Degree Feedback and will be able to identify the concept of merit rating, Job Evaluation, Job Enlargement, Job Enrichment.
		CO4	To understand kinds of Retirement, Resignation, Discharge, Dismissal, Suspension, Lay off and identify the recent trends in HRM.

Course Code:	Course Name:		Course Outcomes
314	Organizational Behavior	CO1	To understand meaning & definition of organizational behavior and will be able to cope with the role of technology in organization Describe the theoretical and conceptual framework of Organizational Behavior and analyze the impact of globalization on OB.
		CO2	To understand horizontal and virtual designs and characteristics of organizational culture. Identify the process of impression management, define the concept of Personality and to explain the attributes of personality and various dimensions of attitude.
		CO3	To understand the concept, types, process and theory of Motivation and definition of Emotional Intelligence and characteristics and importance.
		CO4	To understand the definition, causes and effects of stress and definition and types of conflict and the definition and types of Teams and Team building.

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Course Outcomes

S. Y. M. Com. SEM-IV

Course Code:	Course Name:		Course Outcomes
401	Capital Market & Financial Service	CO1	Students will be able to learn the importance and working of the capital market.
		CO2	Students will be able to understand the working of BSE and NSE, and OTCEI in detail.
		CO3	Students will be able to know the role of inter-mediatories, Mutual funds. Portfolio management.
		CO4	Students will be able to know the role of SEBI in regulating stock exchanges and investors' education, financial advisors.

Course Code	Course Name:		Course Outcomes
402	Industrial Economic Environment	CO1	To understand the impact of economic and non – economic factors affecting industrial environment
		CO2	To understand role of various types of industries in India like small scale industries, public sector industries, MNCs etc
		CO3	To critically evaluate industrial policy in India and analyze the impact of new industrial policy adopted by India.
		CO4	To understand role, progress and problems of manufacturing and service industries in India

Course Code:	Course Name:		Course Outcomes
403	Recent Advances in Accounting, Taxation & Auditing	CO1	Students will know the professionalism in the Accounting process.
		CO2	Students will understand the benefit of new reforms among different stakeholders.
		CO3	Students will understand the application of new accounting methods for better efficacy building.
		CO4	Students will understand the need for emerging trends in accountancy.

Course Code:	Course Name:		Course Outcomes
413	Recent Advances in Business Administration	CO1	To understand definition & meaning of change management and get the knowledge about the approaches management change and Important feature. To study dimensions Approaches towards managing change and will be able to cope with the futuristic and Strategic approaches due technology.
		CO2	To understand the concept, strategies internal and external customers in customer centric approach and to know the challenges before customer centric organization and identify the best practices and ways to measure the success of customer centric companies.

		CO3	To understand the concept and significance of Global Management and be able to know the cross cultural Management issues and to identify to aquatint the role, importance and current trends in merger
		CO4	To understand the concept significance and techniques of turnaround management and identify the prerequisite for success & the concept and significance of Restructuring and Reengineering of Business and will be able to cope with the steps of innovation management and also the role of various institutions for promotion.