

**S. D. V. S. Sangh's**

**Shri L. K. Khot College of Commerce, Sankeshwar**

**Programme Specific Outcome UG B. Com Course (PSOs)**

- Students gain thorough knowledge and subject skills in business, accounting, finance, Auditing and marketing.
- They are able to recognize features and role of businessman, entrepreneurs, managers and consultants which will help them to possess knowledge of decision making.
- Students learn managerial accounting, career skills applying both quantitative and qualitative knowledge to their future career in business.
- They acquire skills like effective communication, decision-making, problem solving in day today business affairs.
- They gain practical skill to work as tax consultant, Audit assistant and other financial supporting services etc.

**Programme Outcomes (PO)**

Students are able to:

- Pursue Post Graduation programme like M. Com and MBA
- Build a strong foundation of knowledge in different areas of Commerce.
- Expose about entrepreneurship
- Develop an attitude for working effectively and efficiently in a business environment.
- Gain ICT and programming skills that assists in gaining jobs in BPOs, KPOs and finance sector.
- Pursue other Professional courses like CA, CS, Tax consultancy, stock exchange services, banking services and insurance services.

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**UG Course Outcomes SEP**

**B. Com I Sem**

<b>Courses</b>	<b>Outcomes</b>
<b>Financial Accounting-I</b>	<ul style="list-style-type: none"><li>• Acquisition of the conceptual and practical knowledge of accounting</li><li>• Understand the accounting process , relevance and its applicability</li><li>• Development of the accounting skills among young minds for preparation of the books of accounts of different kinds of businesses</li></ul>
<b>Market Behaviour &amp; Business Decisions</b>	<ul style="list-style-type: none"><li>• Attainment of the knowledge about market</li><li>• Gaining of knowledge about product and cost analysis</li><li>• Understanding of the pricing strategies and its relevance in business</li></ul>
<b>Modern Management Techniques</b>	<ul style="list-style-type: none"><li>• Understanding of the various aspects about management</li><li>• Gain knowledge of management principles and its role in business success</li><li>• Acquisition about setting up of business enterprise</li><li>• Understanding about the human resources management and office management</li></ul>
<b>Kannada</b>	<ul style="list-style-type: none"><li>• Strengthen the writing skills in native language.</li></ul>
<b>English</b>	<ul style="list-style-type: none"><li>• Strengthen their vocabulary skills and understanding structure of English sentences.</li></ul>
<b>Hindi</b>	<ul style="list-style-type: none"><li>• Strengthening the national language</li></ul>

**B. Com II Sem**

**Course Outcomes NEP**

<b>Courses</b>	<b>Outcomes</b>
<b>Financial Accounting-II</b>	<ul style="list-style-type: none"><li>• To educate about the consignment accounts and its applicability</li><li>• To impart the knowledge about branch accounts and types of branch account</li><li>• To develop the skills to manage partnership account and its applications</li><li>• To edify about cooperative society accounts.</li></ul>
<b>Company Regulation and Business Administration</b>	<ul style="list-style-type: none"><li>• To enable the students to understand the types of companies incorporated in India and the promoters involved in forming a company and Company administration till its Liquidation and cost analysis</li></ul>
<b>Investment Management</b>	<ul style="list-style-type: none"><li>• Understanding of different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection</li></ul>
<b>Environmental Studies</b>	<ul style="list-style-type: none"><li>• Understanding of Eco system bio-diversity and global environmental issues.</li></ul>

<b>Kannada</b>	<ul style="list-style-type: none"> <li>Strengthen the writing skills in native language.</li> </ul>
<b>English</b>	<ul style="list-style-type: none"> <li>Strengthen their vocabulary skills and understanding structure of English sentences.</li> </ul>
<b>Hindi</b>	<ul style="list-style-type: none"> <li>Strengthening the national language</li> </ul>
<b>OEC Tourism and Hospitality Management</b>	<ul style="list-style-type: none"> <li>Providing knowledge and skills essential to know about tourism and its contribution to economic development of the country.</li> <li>Identifying the major areas of coverage of hospitality industry.</li> <li></li> </ul>

### **B. Com III Sem**

#### **Course Outcomes NEP**

<b>Courses</b>	<b>Outcomes</b>
<b>Corporate Accounting-I</b>	<ul style="list-style-type: none"> <li>Understand the treatment of underwriting of shares.</li> <li>Comprehend the computation of profit prior incorporation.</li> <li>Know the valuation of intangible assets.</li> <li>Know the valuation of shares.</li> <li>Prepare the financial statements of companies as per companies act, 2013.</li> </ul>
<b>Business Statistics</b>	<ul style="list-style-type: none"> <li>Familiarizes statistical data and descriptive statistics for business decision- making.</li> <li>Comprehend the measures of variation and measures of skewness.</li> <li>Demonstrate the use of probability and probability distributions in business.</li> <li>Validate the application of correlation and regression in business decisions.</li> <li>Show the use of index numbers in business.</li> </ul>
<b>Cost Accounting</b>	<ul style="list-style-type: none"> <li>Understand concepts of cost accounting &amp; Methods of Costing.</li> <li>Outline the Procedure and documentations involved in procurement of materials &amp; compute the valuation of Inventory.</li> <li>Make use of payroll procedures &amp; compute idle and over time.</li> <li>Discuss the methods of allocation, apportionment &amp; absorption of overheads.</li> <li>Prepare cost sheet &amp; discuss cost allocation under ABC.</li> </ul>
<b>Financial Education &amp; Investment Awareness</b>	<ul style="list-style-type: none"> <li>Provide the foundations for financial decision making</li> <li>List out various saving and investment alternatives available for a common man</li> <li>Give a detailed overview of stock markets and stock selection.</li> <li>Orient the learners about mutual funds and the criteria for selection.</li> </ul>
<b>Sports/NCC/NSS/R &amp;R(S&amp;G) /Culture</b>	<ul style="list-style-type: none"> <li>Engagement in community oriented services and extension activities.</li> </ul>

	<ul style="list-style-type: none"> <li>• Understanding the problems of rural areas</li> <li>• Development of discipline, unity and patriotism</li> </ul>
<b>Python Programming</b>	<ul style="list-style-type: none"> <li>• Understand the concepts of python programming concepts and demonstration proficiency in the handling of loops and the creation of functions</li> </ul>
<b>Rural Economics</b>	<ul style="list-style-type: none"> <li>• Understanding the concepts of rural economics</li> </ul>
<b>Kannada</b>	<ul style="list-style-type: none"> <li>• Strengthen the writing skills in native language.</li> </ul>
<b>Hindi</b>	<ul style="list-style-type: none"> <li>• Strengthening the national language</li> </ul>
<b>English</b>	<ul style="list-style-type: none"> <li>• Strengthen their vocabulary skills and understanding structure of English sentences.</li> </ul>
<b>Extra-Curricular Activities</b>	<ul style="list-style-type: none"> <li>• Improvement in leadership qualities</li> <li>• Develop time management skills</li> </ul>

### **B. Com IV Sem**

#### **Course Outcomes NEP**

<b>Courses</b>	<b>Outcomes</b>
<b>Advanced Corporate Accounting</b>	<ul style="list-style-type: none"> <li>• Familiarizing with the accounting provisions under Companies Act, 2013 and as per Accounting Standards.</li> </ul>
<b>Costing Methods &amp; Techniques</b>	<ul style="list-style-type: none"> <li>• Developing ability to deal with numerical and quantitative issues in business with proper understanding of statistical applications in Business Decisions.</li> </ul>
<b>Business Regulatory Framework</b>	<ul style="list-style-type: none"> <li>• Acquainting with Business Laws and their interpretation and help them to apply basic principles of Business Laws to solve practical problems.</li> </ul>
<b>India &amp; Indian Constitution</b>	<ul style="list-style-type: none"> <li>• . Explain the philosophy and the structure of the Constitution.</li> <li>• Measure the powers, functions and limitations of various offices under the Constitution.</li> <li>• Demonstrate the values, ideals and the role of Constitution in a democratic India.</li> </ul>
<b>Artificial Intelligence</b>	<ul style="list-style-type: none"> <li>• Appraise the theory of Artificial intelligence and list the significance of AI.</li> <li>• Discuss the various components that are involved in solving an AI problem.</li> <li>• Illustrate the working of AI Algorithms in the given contrast.</li> <li>• Analyze the various knowledge representation schemes, Reasoning and Learning techniques of AI.</li> <li>• Apply the AI concepts to build an expert system to solve the real-world problems.</li> </ul>
<b>Sports/NCC/NSS/others (if any)</b>	<ul style="list-style-type: none"> <li>• Engagement in community oriented services and extension activities.</li> </ul>

	<ul style="list-style-type: none"> <li>• Understanding the problems of rural areas</li> <li>• Development of discipline, unity and patriotism</li> </ul>
<b>Kannada</b>	<ul style="list-style-type: none"> <li>• Strengthen the writing skills in native language.</li> </ul>
<b>Hindi</b>	<ul style="list-style-type: none"> <li>• Strengthening the national language</li> </ul>
<b>English</b>	<ul style="list-style-type: none"> <li>• Strengthen their vocabulary skills and understanding structure of English sentences.</li> </ul>

### **B. Com V Sem**

#### **Course Outcomes NEP**

<b>Courses</b>	<b>Outcomes</b>
<b>Financial Management</b>	<ul style="list-style-type: none"> <li>• Understanding the role of financial managers effectively in an organization.</li> <li>• Application of the compounding &amp; discounting techniques for time value of money.</li> <li>• Decision making of the investment proposals with appropriate capital budgeting techniques</li> <li>• Understanding the factors influencing the capital structure of an organization.</li> <li>• Estimation of the working capital requirement for the smooth running of the business.</li> </ul>
<b>Income Tax Law &amp; Practice</b>	<ul style="list-style-type: none"> <li>• Comprehend the procedure for computation of Total Income and tax liability of an individual.</li> <li>• Understand the provisions for determining the residential status of an Individual.</li> <li>• Comprehend the meaning of salary, Perquisites and profit in lieu of salary, allowances and various retirement benefits.</li> <li>• Computation of Income from house property for different categories of house property.</li> <li>• Comprehend TDS &amp; advances tax ruling and identify the various deductions under Sec 80</li> </ul>
<b>Principles &amp; Practice of Auditing</b>	<ul style="list-style-type: none"> <li>• Understand the conceptual framework of auditing.</li> <li>• Examine the risk assessment and internal control in auditing.</li> <li>• Comprehend the relevance of IT in audit and audit sampling or testing.</li> <li>• Examine the company audit and the procedure involved in the audit of different entities.</li> <li>• Gain knowledge on different aspect of audit reporting and conceptual framework applicable on professional accountants.</li> </ul>
<b>Cyber security</b>	<ul style="list-style-type: none"> <li>• Understand the concept of Cyber security ;and issues and challenges associated with it.</li> <li>• Awareness of the cyber crimes, their nature, legal remedies and report the crimes through available platforms and procures.</li> <li>• Able to appreciate various privacy and security concerns on online social media and understand the reporting procedure of</li> </ul>

	<p>in appropriate content, underlying legal aspects and best practices for the use of social media platforms.</p> <ul style="list-style-type: none"> <li>• Understand the basic concepts related to E-Commerce and digital payments and familiar with various digital payment modes and related cyber security aspects, RBI guidelines and preventive measures against digital payment frauds.</li> <li>• Learnt the basic security aspects related to computer and mobiles and use basic tools and technologies to protect their devices.</li> </ul>
<b>Retail Management</b>	<ul style="list-style-type: none"> <li>• Understand the contemporary of retail management, issues, strategies and trends in Retailing.</li> <li>• Utilize the theories and strategies of retail planning.</li> <li>• Perceive the role and responsibilities of store manager and examine the visual merchandising and its techniques in the present context.</li> <li>• Prioritize the factors to be considered while fixing the price in retailing.</li> <li>• Comprehend the emerging trends in Retail industry.</li> </ul>
<b>Goods &amp; Service Taxes</b>	<ul style="list-style-type: none"> <li>• Comprehend the concepts of Goods and Services tax.</li> <li>• Understand the fundamentals of GST.</li> <li>• Analyze the GST procedure in the Business</li> <li>• Know the GST Assessment and its computation.</li> </ul>
<b>Human Resource Development</b>	<ul style="list-style-type: none"> <li>• Understand the need of HRD.</li> <li>• Comprehend the framework of HRD.</li> <li>• Know the models for evaluating the HRD programs.</li> <li>• Comprehend the need for employee counseling.</li> <li>• Apprehend the HR performance.</li> </ul>

### **B. Com VI Sem**

### **Course Outcomes NEP**

<b>Courses</b>	<b>Outcomes</b>
<b>Advance Financial Management</b>	<ul style="list-style-type: none"> <li>• Understanding and determining the overall cost of capital.</li> <li>• Comprehend the different advanced capital budgeting techniques.</li> <li>• Understand the importance of dividend decisions.</li> <li>• Evaluate mergers and acquisitions.</li> <li>• Enable the ethical and governance issues in financial management.</li> </ul>
<b>Income Tax Law &amp; Practice-II</b>	<ul style="list-style-type: none"> <li>• Understand the procedure or computation of income from business and other Profession.</li> <li>• The provisions for determining the capital gains</li> <li>• Computation of Income from Other Sources</li> <li>• Comprehend the assessment procedure and to know the power of income tax authorities.</li> </ul>
<b>Management Accounting</b>	<ul style="list-style-type: none"> <li>• Demonstrate the significance of management accounting in decision making.</li> <li>• Analyze and interpret the corporate financial statements by</li> </ul>

	<p>using various techniques.</p> <ul style="list-style-type: none"> <li>• Compare the financial performance of corporate through ratio analysis.</li> <li>• Understand the latest provisions in preparing cash flow statement.</li> <li>• Comprehend the significance of management audit and examine the corporate reports of Management Review and Governance.</li> </ul>
<b>Cultural Diversity at Work Place</b>	<ul style="list-style-type: none"> <li>• Understand, interpret question reflect upon and engage with the emotion of “diversity”.</li> <li>• Recall the cultural diversity at work place in an organization.</li> <li>• Support the business case for work force diversity and inclusion.</li> <li>• Identify diversity and work respecting cross cultural environment.</li> <li>• Assess contemporary organizational strategies for managing work force diversity and inclusion</li> </ul>
<b>Customer Relationship Management</b>	<ul style="list-style-type: none"> <li>• Awareness of the nuances of customer relationship.</li> <li>• Analyze the CRM link with the other aspects of marketing.</li> <li>• Impartation of the basic knowledge of the Role of CRM in increasing the sales of the company.</li> <li>• Awareness of the different CRM models in service industry.</li> <li>• Awareness of different issues of CRM</li> </ul>
<b>E-Commerce</b>	<ul style="list-style-type: none"> <li>• Comprehend the concepts of E-Commerce</li> <li>• Understand the e-retailing benefits and key success factors.</li> <li>• Understanding the cyber security</li> <li>• Awareness about issues of E-commerce</li> </ul>
<b>Internship Programme/Project work</b>	<ul style="list-style-type: none"> <li>• Identification of the gaps between the theory and practice.</li> <li>• Understanding the overall industrial system.</li> </ul>

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**PG Course Outcomes**

**M.Com I Sem CBCS**

<b>Courses</b>	<b>Outcomes</b>
<b>Corporate Strategic Management</b>	Developing an understanding of the basic inputs in making and implementing corporate strategic decisions and also to familiarize them with the issues and practices involved.
<b>International Marketing</b>	Understand the International Marketing concepts. Strategies and practices enabling them to effectively analyze and address the challenges of marketing in a global environment.
<b>Strategic Financial Management</b>	Understand the basic analytical techniques and methods of financial management of business firms.
<b>Organizational Behavior</b>	Developing theoretical and practical understanding of different components of individual and group behaviour in organizational setting.
<b>Management Accounting</b>	Application of advanced managerial accounting techniques.
<b>Accounting Theory &amp; Practices</b>	Familiarization with the accounting theories and formulation of accounting standards, accounting policies and revenue recognition and measurement and extensible business reporting language

**M.Com II Sem CBCS**

**Course Outcomes**

<b>Courses</b>	<b>Outcomes</b>
<b>Business Restructuring</b>	Understand the basic issues and techniques of corporate restructuring and corporate valuation.
<b>Strategic Human Resource Management</b>	Acquaint with concepts of HRM and their application to solving HR related work place problems
<b>Production &amp; Operations Management</b>	Imparting the knowledge and acquainting the students with the skills of managing production and operations in organizations
<b>OEC Business Economics</b>	Understanding the fundamental principles of economics and their application in business decisions using economic tools and frameworks and evaluating the pricing strategies and business policies
<b>Innovations in Accounting</b>	Understand the accounting skills related to various accounting practices. It develops the minds of students to get acquainted with innovative accounting practices like inflation accounting, HR accounting, Social accounting, forensic accounting and computerized accounting
<b>Indian Accounting Standards</b>	Understanding of basic concepts of accounting standards and the principles of recognition, measurement, presentation and disclosure of IAS by various organizations



### **M.Com III Sem CBCS**

#### **Course Outcomes**

<b>Courses</b>	<b>Outcomes</b>
<b>International Financial Management</b>	Study the various aspects of foreign exchange market and different aspects of international financial management.
<b>Business Research Methodology</b>	Acquaint the students with the process and techniques of conducting research
<b>Organizational Behaviour</b>	Developing theoretical and practical understanding of different components of individual and group behaviour in organizational setting.
<b>Financial Reporting Standards</b>	Understanding about developments in accounting financial reporting, and understanding of accounting and reporting issues at the national and international level.
<b>Innovations in Accounting</b>	Understand the accounting skills related to various accounting practices. It develops the minds of students to get acquainted with innovative accounting practices.
<b>OEC Statistics</b>	Understanding statistical techniques and draw inferences on data and developing research attitude.

### **M.Com IV Sem CBCS**

#### **Course Outcomes**

<b>Courses</b>	<b>Outcomes</b>
<b>GST &amp; Customs</b>	Understanding the principles underlying the indirect taxation statutes and their impact on business decisions making.
<b>Business Ethics and Corporate Governance</b>	Familiarizing with the knowledge of ethics, emerging trends in corporate governance practices in Indian context.
<b>Techniques of Costing</b>	Enhancing the capabilities in the field of application of costing techniques
<b>Investment Analysis &amp; Portfolio Management</b>	Understanding the various techniques used in investment management, portfolio analysis and efficient portfolio management
<b>Advanced Financial Accounting</b>	Understanding the conceptual and practical knowledge of higher aspects of financial accounting and enhance the knowledge of the students in the field of financial accounting
<b>Project Work</b>	Facilitating to acquire practical knowledge through the various concepts of business and management.