

### BA / BSc / BCom - Program Outcomes

On completion of undergraduate programme, the student is expected to achieve the following programme outcomes

PO1	Knowledge (Remembering)	<ul style="list-style-type: none"><li>• Demonstrate basic factual and procedural knowledge in the chosen field of study.</li><li>• Recall and recognize key concepts, terms, and theories.</li><li>• Summarize and explain fundamental principles and historical developments.</li></ul>
PO2	Comprehension (Understanding)	<ul style="list-style-type: none"><li>• Interpret and explain the significance of information and concepts.</li><li>• Translate complex ideas into simpler terms for understanding.</li><li>• Compare and contrast different theories or viewpoints within the discipline.</li></ul>
PO3	Application (Applying)	<ul style="list-style-type: none"><li>• Apply theoretical knowledge to practical situations or real-world problems.</li><li>• Use appropriate methods and techniques to solve discipline-specific problems.</li><li>• Demonstrate the ability to implement concepts in hands-on experiences or internships.</li></ul>
PO4	Analysis (Analyzing):	<ul style="list-style-type: none"><li>• Break down complex issues into their component parts.</li><li>• Identify patterns, relationships, and causes within the discipline.</li><li>• Evaluate the validity of arguments and evidence.</li></ul>
PO5	Synthesis (Creating)	<ul style="list-style-type: none"><li>• Integrate knowledge from various sources to develop innovative solutions.</li><li>• Design and create original projects, research, or products.</li><li>• Generate new ideas, hypotheses, or theories within the field.</li></ul>
PO6	Evaluation (Evaluating)	<ul style="list-style-type: none"><li>• Assess the quality and reliability of information and data.</li><li>• Critically evaluate the strengths and weaknesses of different approaches.</li><li>• Make informed judgments and recommendations based on evidence.</li></ul>

## B.Com Commerce - Programme Specific Outcome (PSO)

On completion of undergraduate programme, the student is expected to achieve the following programme specific outcomes:

PSO1	To cater to the human resource needs of corporate sector in accounting and auditing, tax laws, financial analysis and costing
PSO2	To inspire entrepreneurship and managerial skills in learners so as to enable them to establish and manage businesses effectively and efficiently
PSO3	To impart the learners with exhaustive and in depth knowledge of financial system ,securities market and investment decisions
PSO4	To enrich the learners with good communication,statistical and mathematical computation , team work, leadership skills and ethical values.
PSO5	To enable students with ICT skills through MS Office and enrich their knowledge for career enhancement.

## B.Com Commerce - Course Outcomes (CO)

Semester	Course Code	Course Title	Course Outcome Code	Course Outcome
1	CC-1	<b>Financial Accounting</b>	CO1	Identify accounting information system and accounting standards (AS) issued by ICAI
			CO2	Impart knowledge of capital expenditure and revenue expenditure and its importance in preparation of final accounts.
			CO3	Skills of preparing Final accounts of Not for Profit Organization concern of manufacturing unit and trading unit.
			CO4	Skills of preparing final accounts for dissolution of partnership firm
			CO5	Developing skills of accounting of hire purchase transactions and installment system , calculation of interest, depreciation etc.
1	CC-2	<b>Business Law</b>	CO1	Identify the provisions of Indian Contract Act ,1872
			CO2	Impart knowledge of the special contracts like indemnity ,guarantee ,bailment and agency
			CO3	Developing knowledge of the legal provisions of Sale of Goods Act
			CO4	Know the legal provisions of Indian Partnership Act ,1932
			CO5	Develop idea of the Negotiable Instruments Act and its related provisions
2	CC-3	<b>Management Principles and Applications</b>	CO1	Overview of Managerial Functions and its evolution : Classical ,Neo Classical and Human Relations Approach
			CO2	Identify the meaning ,objectives and significance of Planning function
			CO3	Knowledge of Organizing , Span of Management , Authority and Responsibility

			CO4	Concept of Staffing ,Motivation ,Leadership and Communication
			CO5	Identify Principles of effective control and emerging issues in Management
2	CC-4	<b>Corporate Laws</b>	CO1	Administration of Company Law , National Company Law Apellate Tribunal (NCLAT)
			CO2	Knowledge of Company Documents -Memorandum of Association ,Articles of Association ,Notice and Prospectus
			CO3	Knowledge of the roles, responsibility and legal positions of Directors .
			CO4	Provisions relating to payment of dividend , winding up , insider trading and whistle blowing
			CO5	Identify the legal provisions of The Depositories Act ,1996
3	CC-5	<b>Business Mathematics</b>	CO1	Identify the methods of solutions for Matrices and Determinants
			CO2	Overview of computation under arithmetic ,geometric and harmonic progressions
			CO3	Identify method of calculating permutation and combination
			CO4	Enlighten with basic mathematics for finance
			CO5	Knowledge of differential and integral calculus
3	CC-6	<b>Income Tax Law and Practice</b>	CO1	Aquaint with basic concept of income and Residential Status
			CO2	Skills for Computation of income under different heads
			CO3	Knowledge of Income from Salary , House Property , Capital Gains ,Profit & Gain from Business profession and other sources
			CO4	Skills and Procedure for computation of Total Income and tax computation
			CO5	Analysis of provisions of deductions and Exemptions from Tax
3	CC-7	<b>Human Resource Management</b>	CO1	Identify the functions of Human Resource , Recruitment and Selection Process
			CO2	Gain Knowledge of Training and Development needs , types of on the job and off the job training
			CO3	Identify the parameters of Performance and Potential Appraisal Systems
			CO4	Understanding of Human Relations through theories of Motivation and Leadership ,factors contributing to emotional and spiritual quotient
			CO5	Knowledge of Grievance Handling and redressal of Industrial disputes
4	CC-8	<b>Indirect Tax and GST</b>	CO1	Overview of Central and State Goods and Service Tax and its related laws
			CO2	Enlighten with Legal Provisions of Registration for GST
			CO3	Conceptualize about Taxable Supply and Time of Supply
			CO4	Knowledge of place of supply and movement of goods
			CO5	Idea of Levy of and Exemption from GST , Input Tax

				Credit
4	CC-9	<b>Corporate Accounting</b>	CO1	Conceptualize about issue , forfeiture and reissue of shares
			CO2	Skills of preparation of Final Accounts –Statement of Profit & Loss and Balance Sheet
			CO3	Analysis of methods of Valuation of Goodwill and Valuation of Shares
			CO4	Knowledge of Accounting in the books of Holding and Subsidiary Company
			CO5	Conceptualize about the preparation of Cash Flow and Fund Flow Statement
4	CC-10	<b>Computer Applications in Business</b>	CO1	Learners enlightened by theoretical and practical exposure of MS Word
			CO2	Idea and Applications of MS Power point
			CO3	Basic Concept of MS Excel and its practical Knowledge
			CO4	Skills of Preparation of Spreadsheets in business applications
			CO5	Knowledge and Overview of Database Management System
5	CC-11	<b>Cost and Management Accounting</b>	CO1	Identify objectives and scope of cost accounting, preparation of cost sheet on the basis of classification of above types of cost
			CO2	Idea about material procurement , its documentation, valuation of material and techniques applied in inventory control
			CO3	Idea of various types of overheads and apportioning of primary and secondary overheads to various cost centres
			CO4	Concept of Budgetary Control and Variance Analysis
			CO5	Knowledge of Process Costing ,Standard Costing ,Marginal Costing and Absorption Costing
5	CC-12	<b>Principles of Marketing</b>	CO1	Enlighten with nature ,scope and Objectives of Marketing
			CO2	Idea of consumer behavior , market environment and market segmentation
			CO3	Familiarize with concept of product , new product development and product life cycle
			CO4	Analysis of Pricing and Promotion Decisions
			CO5	Knowledge of Rural Marketing and Recent Developments in Marketing
5	DSC-1	<b>International Business</b>	CO1	Idea of International Business and International Business Environment
			CO2	Knowledge of theories of International Trade and international organizations
			CO3	Familiarize with Regional Economic Co-operation and International Financial Environment
			CO4	Conceptualize the organization structure for international business operations
			CO5	Knowledge of Foreign Trade promotion and Special Economic Zones
5	DSC-2	<b>Financial Markets,</b>	CO1	Knowledge of Financial System , Financial Markets and

		<b>Institution and Financial Services</b>		Financial Intermediaries
			CO2	Idea of Capital and Money Market ,Role of Stock Exchange
			CO3	Conceptualize about Commercial Banking , Insurance Companies and Mutual Funds
			CO4	Analysis of Financial Service industry and Merchant Banking
			CO5	Familiarize with leasing , hire purchase ; Venture Capital Financing and Factoring
6	CC-13	<b>Auditing and Corporate Governance</b>	CO1	Identifying the meaning ,objectives and basic principles of Auditing
			CO2	Analysis of Company Audit , Audit Procedure and Verification of Assets
			CO3	Idea of Special features of Cost Audit , Tax Audit and Management Audit
			CO4	Enlighten with Corporate Governance –framework ,reforms and problems
			CO5	Knowledge of Corporate Social Responsibility and Strategic Planning
	CC-14	<b>Financial Management</b>	CO1	Concept ,Nature and Scope of Financial Management . analyse wealth maximization and profit maximization objective
			CO2	Knowledge of Capital Budgeting Process and Techniques
			CO3	Idea of Capital and Financing Decisions , Skills of Computation of Cost of Capital
			CO4	Familiarizing with Dividend Decisions –Theories for Relevance and Irrelevance of Dividends
			CO5	Concept of Working Capital Decisions with respect to cash , inventory and receivables management
6	DSC-3	<b>Project Work</b>	CO1	Knowledge of Project Dissertation Design
			CO2	Idea of Methodology and Presentation Style
			CO3	Analysis of Topic of project
			CO4	Inference of results and future scope
			CO5	Preparation for viva –voce
	DSC-4	<b>Fundamentals of Investment</b>	CO1	Knowledge of the Investment Environment ,the Indian Securities Market
			CO2	Familiarizing with the Fixed Income Securities ,bond risks , types and valuation
			CO3	Concept of Equity Analysis –Fundamental and Technical Analysis
			CO4	Knowledge of Portfolio Analysis and Financial Derivatives
			CO5	Idea of Investor Protection –Role of SEBI and Stock Exchanges

**CONSOLIDATED STRUCTURE OF MODEL I PRACTICALS**  
**FOR SEMESTERS I - VI**

Semester	Title of the Practical	CO	COURSE OUTCOME
Sem-1	Algae & Microbiology	CO1	Master microorganism identification, culturing, and applied microbiology skills for environmental monitoring and bioremediation.
	Bio-molecules & Cell biology	CO2	Acquire lab techniques for biomolecule analysis, cell culture, PCR, microscopy, data analysis, and scientific communication.
Sem-2	Mycology & Phytopathology	CO1	Develop expertise in diagnosing and managing plant diseases caused by fungi, studying fungal morphology, and conducting pathogen control strategies.
	Archegoniate	CO2	Understand the diverse group of non-vascular plants, including mosses and liverworts, and their ecological roles, life cycles, and adaptations.
Sem-3	Morphology & Anatomy	CO1	Develop proficiency in plant structure identification, microscopy, dissection techniques, and hands-on exploration of plant anatomy and morphology.
	Economic Botany	CO2	Apply knowledge of economically important plants in agriculture, industry, and conservation, emphasizing sustainable utilization and management.
	Genetics	CO3	Acquire laboratory skills in genetic analysis, including Mendelian genetics, molecular techniques, and data interpretation for applications in research and breeding.
Sem-4	Molecular Biology	CO1	Gain hands-on experience in molecular techniques including DNA isolation, PCR, gel electrophoresis, and cloning, fostering skills for genetic research and biotechnology applications.
	Plant Ecology & Phytogeography	CO2	Acquire field research skills for studying plant communities, ecological interactions, and plant distribution, with a focus on biodiversity conservation and ecosystem management.
	Plant Systematics	CO3	Develop proficiency in plant identification, taxonomy, and phylogenetic analysis using morphological and molecular methods, enabling contributions to plant classification and evolutionary studies.
Sem-5	Reproductive Biology of Angiosperms	CO1	Gain hands-on experience in pollination experiments, flower dissection, and seed development studies, fostering a deep understanding of plant reproductive processes.
	Plant Physiology	CO2	Acquire lab skills for studying plant growth, metabolism, and responses to environmental factors, enabling the hands-on exploration of plant physiological processes and adaptation mechanisms.
	Analytical Techniques in plant Science	CO3	Develop proficiency in using advanced laboratory equipment and techniques for analyzing plant samples, preparing students for plant research and analysis in diverse scientific fields.
Sem-6	Plant Metabolism	CO1	Gain hands-on experience in studying plant metabolic processes, including photosynthesis, respiration, and biosynthesis, using laboratory techniques to analyze and interpret metabolic data effectively.
	Plant Biotechnology	CO2	Acquire skills in genetic modification, tissue culture, and molecular techniques for plant improvement and biotechnological applications, preparing students for research and biotech careers.
	Research Methodology	CO3	Develop practical research skills, including data collection, analysis, and reporting, to conduct independent and rigorous research in various scientific disciplines and real-world applications.