## S. S. T. COLLEGE OF ARTS AND COMMERCE

#### **Department Of Commerce**

### **Programme Outcome**

| PO.1 | Learners will gain knowledge in the fundamentals of commerce and a deep understanding of all the courses undertaken                                      |
|------|--|
| PO.2 | Learners will be equipped to join the industry or setup own entities, peruse further professional and other courses                                      |
| PO.3 | Learners will be equipped to face upcoming challenges in the industry<br>and business as the specializations offered expose them to practical<br>aspects |
| PO.4 | Learners will be responsible citizens as various academic and co-<br>curricular courses imbibe sensitivity, moral and ethical values among<br>them       |

#### **Course Outcome**

### Sem - I

# Course: Accountancy & Financial Management - I

| CO1 | To bring about Accounting Standards issued by ICAI and equip the |
|-----|--|
|     | learners with accounts of a Manufacturing concerns               |
| CO2 | To create awareness about regular accounting in the form of      |
|     | transactions of Hire purchase and Departmental Accounting        |

#### Course: Commerce-I

| CO1 | To familiarize the learners with the basic concept of business |
|-----|--|
| CO2 | To make learners aware of the current trends in business       |

## Course: Business Economics - I

| CO1 | To understand the working of a business unit in the economy        |
|-----|--|
| CO2 | To understand the concept of Microeconomics and its application to |
|     | business   |
| CO3 | To help in the decision-making process of business                 |

### Course: Environmental Studies - I

| CO1 | To understand functional links between the environment and human     |
|-----|--|
|     | beings   |
| CO2 | To create an awareness of different environmental aspects and issues |
| CO3 | To acquire the knowledge of earth's ability to meet needs of present |
|     | generations  |

#### **Course: Business Communication - I**

| CO1 | To study concepts, channels, methods and modes of communication     |
|-----|---|
| CO2 | To study on which obstacles facing while doing communication and    |
|     | how to improve listening skills                                     |
| CO3 | To study business ethics  |
| CO4 | To study on how to maintain business correspondence, what cares     |
|     | should be taken while writing business letters and personal letters |
| CO5 | To study paragraph writing and writing skills                       |

## Course: Mathematics & Statistical Techniques - I

| CO1 | To improve in quantitative aptitude required for various competitive |
|-----|--|
|     | examinations   |
| CO2 | To create base for financial analysis required for finance related   |
|     | courses  |
| CO3 | To develop an ability of making appropriate decisions by enumerating |
|     | feasible and viable alternatives                                     |

## Course: Foundation Course - I

| CO1 | To learn the overview of the Indian Society                         |
|-----|---|
| CO2 | To understand the constitution of India                             |
| CO3 | To learner would be acquainted with the socio-political problems of |
|     | India   |

#### Course: Foundation Course- NSS - I

| CO1 | To grow individually and also as a group                         |
|-----|--|
| CO2 | To develop leadership skills, and gain knowledge about different |
|     | people from different walks of life                              |

## Course: Foundation Course- NCC - I

| CO1 | To create a Human Resource of Organized, Trained and Motivated     |
|-----|--|
|     | Youth, To Provide Leadership in all Walks of life and be Always    |
|     | Available for the Service of the Nation                            |
| CO2 | To provide a Suitable Environment to Motivate the Youth to Take Up |
|     | a Career in the Armed Forces                                       |

### Course: Foundation Course- PE - I

| CO1 | To apply knowledge of physical education, growth and development, |
|-----|---|
|     | play, sports and games knowledge, history of physical education   |
|     | and yoga to explain aim and objectives of physical education      |
| CO2 | To learn health, health education, personal hygiene, health       |
|     | problems-prevention and control, physical fitness and wellness,   |
|     | health and first-aid-management.                                  |

#### Sem- II

#### Course: Business Communication - II

| CO1 | To help the learners to demonstrate the effective use of |
|-----|--|
|     | communication technology                                 |
| CO2 | To help the learners to excel in Business Communication  |

#### Course: Commerce - II

| CO1 | To familiarize the learners with the basic concepts of services |
|-----|---|
| CO2 | To make learners aware of the current trends in service sector  |

#### Course: Business Economics - II

| CO1 | To help the learners understand various market structures and introduce various pricing methods. |
|-----|--|
| CO2 | To introduce evaluating capital projects and techniques of investment appraisal.                 |

#### Course: Accountancy and Financial Management- II

To give working knowledge about treatment in respect of accounts to be prepared from incomplete records, Consignment Sale, Fire Insurance Claim and Branch Accounts

#### Course: Environmental Studies - II

To develop a world population that is aware of and concerned about the environment and it. Focus on problem solving skills through case study become role model in conservation, sustainability and preservation.

## Course: Mathematical and Statistical Techniques – II

| CO1             | To create base for financial analysis required for finance related  |
|-----------------|---|
|                 | courses   |
| CO <sub>2</sub> | To determine the nature and strength of relationship between two    |
|                 | variables   |
| CO3             | To understand concepts of time series and its applications in       |
|                 | different areas   |
| CO4             | To study economic data reflecting price or quantity compared with a |
|                 | standard or base value  |

### Course: Foundation Course- II

| CO1 | To develop a basic understanding about issues related to Human Rights of weaker sections, ecology, and science and technology |
|-----|---|
| CO2 | To gain an overview of significant skills required to address competition in career choices                                   |
| CO3 | To appreciate the importance of developing a scientific temper towards technology and its use in everyday life                |

### Course: Foundation Course- NSS - II

| CO1 | To understand the planning to be done for special camp  |
|-----|---|
| CO2 | To understand the structure of government organizations |

## Course: Foundation Course- NCC - II

| CO1 | To understand the importance of assessing patriotic values  |
|-----|---|
| CO2 | To learn application of values like personality development, preservation of environment, discipline etc. in practical life |

# Course: Foundation Course- PE - II

| CO1 | To Apply Knowledge of PE for Sports Games                      |
|-----|--|
| CO2 | To learn health and Hygiene, problems & prevention and Control |

#### Sem- III

## Course: Accountancy & Financial Management - III

To equip the learners with in-depth knowledge of accounting in respect of partnership accounting to enable them to face practical situations in respect of Partnership accounting

# Course: Financial Accounting & Auditing - Introduction to Management Accounting

| CO1 | To understand the basic concepts of management accounting           |
|-----|---|
| CO2 | To understand the analysis of financial statements by using various |
|     | methods   |
| CO3 | To understand different ratios used for analysing financial         |
|     | Statements  |

#### Course: Business Economics - III

| CO1 | To present an overview of macroeconomic issues and introduce       |
|-----|--|
|     | preliminary models for the determination of output, employment,    |
|     | interest rates, and inflation                                      |
| CO2 | To illustrate policy application of macroeconomic theory through   |
|     | monetary and fiscal policies                                       |
| CO3 | To understand introductory macroeconomic theory, solve basic       |
|     | macroeconomic problems, and use these techniques to think about    |
|     | a number of policy questions relevant to the operation of the real |
|     | economy  |
| CO4 | To provides a solid foundation for economic analysis and thinking  |
|     | that can last throughout their education and subsequent            |
|     | professional careers.  |

#### **Course: Commerce-III**

| CO1 | To make the learners aware about the knowledge and evolution of |
|-----|---|
|     | management  |
| CO2 | To familiarize the learners with the functions of management    |

### Course: Company Secretarial Practice - I

| CO1 | To provide the learners with an insight about company secretarial practice                     |
|-----|--|
| CO2 | To make the learners understand the role of company secretary towards company's                |
| CO3 | To make the learners understand the various aspects of company management, meetings and record |

#### Course: Business Law - I

| CO1 | To understand the framework of business laws in India with the study of Indian Contract Act  |
|-----|--|
| CO2 | To orient the learners with basic concepts like contract, special contract, sale of goods and negotiable instruments along with case laws. |
| CO3 | To Understand Relevance of law to individuals, business and organization   |
| CO4 | Understand the laws related to consumer protection   |

#### **Course: Foundation Course - III**

| CO1 | To develop empathy and be better sensitized towards various social issues                                     |
|-----|---|
| CO2 | To get clarity on different types of disasters and the precautions and actions to be taken when disaster hits |

### Course: Foundation Course- NSS - III

| CO1 | To understand the concept of gender sensitivity           |
|-----|---|
| CO2 | To understand the concept of Hygiene & how to maintain it |

### Course: Foundation Course- NCC - III

| CO1 | To understand the concept of leadership and risk management     |
|-----|---|
| CO2 | To understand how to maintain the physical, mental & psychology |
|     | of themselves   |

### Course: Foundation Course- PE - III

| CO1 | To understand the wholesome development of the human being through various theories of physical Education |
|-----|---|
| CO2 | To articulate the scientific relationship of physical Education with other related science                |

## Sem- IV

#### Course: Financial Accounting And Auditing VI - Auditing

| CO1 | To give a working knowledge about the various audits conducted in order to verify whether the financial statements show a true and fair view |
|-----|--|
| CO2 | To make learners conversant about documentations maintained by an auditor  |
| CO3 | To familiarize them with various types of audits and audit documentation   |

#### Course: Business Law - II

| CO1 | To introduce learners to contemporary laws along with old laws   |
|-----|--|
|     | such as Indian Companies Act, 2013, Partnership Act, 1932 as     |
|     | well as Limited Liability Act,2008, IPR laws etc. This helped    |
|     | students to connect with relevant issues                         |
| CO2 | To motivate learners to pursue further education in law and make |
|     | it as their career   |

#### **Course: Commerce IV**

| CO1 | To acquaint the learners with the basic concepts of Production Management, Inventory Management and Quality management |
|-----|--|
| CO2 | To provide basic knowledge about Indian Financial system   |
| CO3 | To provide the learners with the recent trends in finance  |

#### Course: Company Secretarial Practice - II

| CO1        | To make the learners aware about Key Managerial Personnel             |
|------------|---|
| <b>CO2</b> | To acquaint the learners about the types of company meetings, its     |
|            | provisions, rules and regulations                                     |
| CO3        | To familiarize the learners with dematerialization and online trading |
|            | as well as about company reports and winding up procedure             |

#### Course: Accountancy And Financial Management - IV

| CO1 | To give a working knowledge in respect of accounting of Companies |
|-----|---|
|     | along with ascertainment of profits and losses on investment      |
|     | accounting.   |

#### Course: Business Economics - IV

| CO1 | To familiarize learners with the fundamental concepts and issues of public finance related to fiscal functions of government, market efficiency role of government, sources of public revenue, types and significance of public expenditure and public debt, fiscal management and policy effectiveness etc |
|-----|---|
| CO2 | This course will prepare students to be successful in advanced level studies in economics   |
| CO3 | Students will be able to understand fiscal theory, solve basic fiscal problems, and use these techniques to think about a number of policy questions relevant to the operation of the real economy.   |
| C04 | It provides a solid foundation for economic analysis and thinking that can last throughout their education and subsequent professional careers  |

### Course: Foundation Course - IV

| CO1 | To develops a basic understanding about rights of citizen, ecology, role of modern technology   |
|-----|---|
| CO2 | To provides an overview of significant skills required to address competition in career choices |

#### Course: Foundation Course- PE - IV

| CO1 | To develops a basic understanding about rights of citizens, ecology, |
|-----|--|
|     | and the role of modern technology                                    |
| CO2 | To provides an overview of significant skills required to address    |
|     | competition in career choices.                                       |

# Course: Foundation Course- NCC - IV

| CO1 | To understand the importance of assessing patriotic values     |
|-----|--|
| CO2 | To learn application of values like personality development,   |
|     | preservation of environment, discipline etc. in practical life |

### Course: Foundation Course- NSS - IV

| CO1 | To make the learners aware about entrepreneurship development |
|-----|---|
| CO2 | To enhance maximum utilization of resources                   |
| CO3 | To make aware about social responsibility                     |

### Sem V

# Course: Financial Accounting and Auditing VII - Financial Accounting

CO1 : To give working knowledge of accounting of Companies along with ascertainment of profits and losses in investment accounts

# Course: Financial Accounting and Auditing VIII Cost Accounting

To impart the knowledge of how cost accounting is used for ascertaining the cost of elements of products

#### Course: Business Management-I

| CO1 | To make the learners aware about the conceptual knowledge of |
|-----|--|
|     | management and evolution of management thoughts              |
| CO2 | To provide the learners with an insight into the management  |
|     | functions of planning, organizing and staffing               |

#### Course: Business Management-II

| CO1 | To make the learners understand estimation, raising and            |
|-----|--|
|     | management of finance  |
| CO2 | To familiarize the learners with financial statements and the      |
|     | techniques used for analyzing them                                 |
| CO3 | To help the learners gain insights into the application of ratio   |
|     | analysis for better understanding of the financial position and to |
|     | identify the sources of finance and tap them effectively           |

#### Course: Business Economics - V

| CO1 | To help the learners understand the impact of New Economic Policy on the various sectors of the economy   |
|-----|---|
| CO2 | To provide in-depth understanding of the Indian financial sector  |
| CO3 | To make the learners aware of some crucial issues like<br>sustainable development, social infrastructure, Industrial<br>pollution and foreign capital flows |
| CO4 | To familiarize learners with policies of the government, evaluating them and analyzing their effect on the economy  |

## Course: Commerce-V

| CO1 | To enable the learners with the basic concept of Marketing    |
|-----|---|
| CO2 | To develop knowledge and understanding of marketing decisions |
|     | related to product, place, Price and promotion                |
| CO3 | To make learners aware about key marketing dimensions         |

## Course: Direct and Indirect Taxation - I

| CO1 | To give an understanding of provision of direct tax code, practical aspect of tax planning |
|-----|--|
| CO2 | To expose to real lift situation involving taxation under the various heads of income      |
| CO3 | To state the use of various deductions to reduce the taxable income                        |

## Course: Export Marketing - I

| CO1 | To acquaint the learners with India's export marketing potential |
|-----|--|
| CO2 | To give conceptual understanding and clarity of terminologies    |
|     | used in export marketing   |
| CO3 | To enable the learners, understand the practical significance of |
|     | the Foreign Trade Policy 2015-20                                 |
| CO4 | To make the learners aware of the export promotion               |
|     | organizations and incentives                                     |

## Course: Computer Systems and Applications - I

| CO1 | To get an overview of Computer Systems & Applications            |
|-----|--|
| CO2 | To understand Data Communication and Network                     |
|     | Infrastructure, Types, Topologies, Wired-Wireless Media, Devices |
|     | and TCP/IP, OSI Model protocols                                  |
| CO3 | To be taught Internet, Services, IP address, DNS, URLs,          |
|     | Search engines and Email account to receive and send with        |
|     | attachments and also to create awareness about security,         |
|     | threats and its protective measures                              |
| CO4 | To get theory and practical knowledge exposure to Database,      |
|     | their types, and basics of MySQL: a. MS- Excel                   |

# Course: Psychology Of Human Behavior At Work - I

| CO1 | To apply the knowledge for specific organizational situations and realize what can motivate people at work |
|-----|--|
| CO2 | To understand how leaders work and the significance of different styles of leadership in the work place    |

## Course: Marketing Research - I

| CO1 | To get knowledge about how to develop and launch a product  |
|-----|---|
| CO2 | To get knowledge about green marketing, rural marketing, social marketing and other trends in marketing |

#### **SEM VI**

#### Course: Business Management - III

| CO1             | To acquaint the learners about the managerial functions of        |
|-----------------|---|
|                 | motivating, directing, coordinating and controlling               |
| CO <sub>2</sub> | To help the learners gain insight into the contemporary issues in |
|                 | management  |

#### Course: Business Management - IV

| CO1             | To familiarize the learners with the techniques used in capital  |
|-----------------|--|
|                 | budgeting  |
| CO <sub>2</sub> | To acquaint the learners with the need and importance of working |
|                 | capital management   |
| CO <sub>3</sub> | To make the learners aware about cash and receivables            |
|                 | management and the basic principles of Costing                   |

# Course: Financial Accounting and Auditing X - Cost Accounting

CO1 To impart the knowledge about the various techniques used to take decisions such as Marginal Costing, Standard Costing which includes the cost accumulation in case of process costing

#### Course: Commerce- VI

| CO1 | To familiarize the learners with the basic concept of Human     |
|-----|---|
|     | Resource management   |
| CO2 | To acquaint the learners with various aspects of Human Resource |
|     | Development and Human Relations                                 |
| CO3 | To make learners aware about the recent trends in HRM           |

#### Course: Computer Systems and Applications - II

| CO1 | To learn E-Commerce, their Types, Business Models, E-Commerce Security, Encryption, SSL, Payment Systems, and Limitation of E-commerce |
|-----|--|
| CO2 | To get theory & practical knowledge and exposure to Advanced MS-Excel, Visual Basic  |

#### Course: Export marketing - II

| CO1 | To acquaint the learner with Pricing and product planning decisions for Export Marketing    |
|-----|---|
| CO2 | To familiarize the learner with various methods of export finance and export risk insurance |
| CO3 | To make the learners understand the export procedure and give clarity of export documents   |

# Course: Financial Accounting and Auditing IX - Financial Accounting

To give working knowledge of accounting of Companies along with ascertainment of profits and losses in investment accounts

# Course: Psychology of Human Behaviour at Work - II

| CO1 | To impart knowledge and understanding of the basic concepts in and various facets of Industrial and Organizational Psychology |
|-----|---|
| CO2 | To create awareness about the role and importance of Psychological factors and processes in the world of work                 |
| CO3 | To create a foundation for higher education and a professional career in Industrial Psychology and Organizational Behavior    |

### Course: Marketing Research - I

To enhance the quality of the decision making of marketing managers. It can reduce business risk through the acquisition of relevant data and information

#### Course: Direct and Indirect Taxation - II

To understand the Indirect Tax Laws specially the GST to acquaint the learners with basic principles of Indirect tax law and to understand tax laws and accepted tax practices

#### Course: Business Economics - VI

To introduce the learners with the basic theories of international trade