

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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B. Com I Sem

Course Outcomes NEP

Courses	Outcomes
Financial Accounting-I	<ul style="list-style-type: none">• Understand the theoretical framework of accounting as well accounting standards.• Demonstrate the preparation of financial statement of manufacturing and non- manufacturing entities of sole proprietors.• Exercise the accounting treatments for consignment transactions & events in the books of consignor and consignee.• Understand the accounting treatment for royalty transactions & articulate the Royalty agreements.• Outline the emerging trends in the field of accounting.
Management Principles & Applications	<ul style="list-style-type: none">• Understand and identify the different theories of organizations, which are relevant in the present context.• Design and demonstrate the strategic plan for the attainment of organizational goals.• Differentiate the different types of authority and chose the best one in the present context.• Compare and chose the different types of motivation factors and leadership styles.• Choose the best controlling techniques for better productivity of an organization.
Principles of Marketing	<ul style="list-style-type: none">• Understand the basic concepts of marketing and asses the marketing environment.• Analyze the consumer behavior in the present scenario and marketing segmentation.• Discover the new product development & identify the factors affecting the price of a product in the present context.• Judge the impact of promotional techniques on the customers & importance of channels of distribution.• Outline the recent developments in the field of marketing.
Digital Fluency	<ul style="list-style-type: none">• Understand and gain knowledge of the emerging technologies like artificial learning, Machine learning etc.• Able to build essential skills beyond technology
Kannada	<ul style="list-style-type: none">• Strengthen the writing skills in native language.
English	<ul style="list-style-type: none">• Strengthen their vocabulary skills and understanding structure of English sentences.
Hindi	<ul style="list-style-type: none">• Strengthening the national language
OEC C Programming Concepts	<ul style="list-style-type: none">• To build logic and learn coding
OEC Pre-	<ul style="list-style-type: none">• Tracing the evolution of Indian Economy

Reforms Indian Economy	<ul style="list-style-type: none"> • Identifying the structural features and constraints of the Indian Economy • Evaluation of planning models and strategies adopted in India • Analyzing the sector specific problems and contribution towards overall economic growth • Review various economic policies adopted.
Yoga & Fitness	<ul style="list-style-type: none"> • Understand the benefits of different asanas • Learn about maintaining the fitness of body

**B. Com II Sem
Course Outcomes NEP**

Courses	Outcomes
Advance Financial Accounting	<ul style="list-style-type: none"> • Learn various methods of accounting for hire purchase transactions. • Deal with the inter-departmental transfers and their accounting treatment. • Demonstrate v • Various accounting treatments for dependent & independent branches. • Prepare financial statements from incomplete records.
Corporate Administration	<ul style="list-style-type: none"> • Understand the framework of Companies Act of 2013 and different kind of companies. • Identify the stages and documents involved in the formation of companies in India. • Analyze the role, responsibilities and functions of Key management Personnel in Corporate Administration. • Examine the procedure involved in the corporate meeting and the role of company secretary in the meeting. • Evaluate the role of liquidator in the process of winding up of the company
Law and Practice Banking	<ul style="list-style-type: none"> • Summarize the relationship between Banker & customer and different types of functions of banker. • Analyze the role, functions and duties of paying and collecting banker. • Make use of the procedure involved in opening and operating different accounts. • Examine the different types of negotiable instrument & their relevance in the present context. • Estimate possible developments in the banking sector in the upcoming days.
Environmental Studies	<ul style="list-style-type: none"> • Understanding of Eco system bio-diversity and global environmental issues.
Kannada	<ul style="list-style-type: none"> • Strengthen the writing skills in native language.
English	<ul style="list-style-type: none"> • Strengthen their vocabulary skills and understanding structure of English sentences.
Hindi	<ul style="list-style-type: none"> • Strengthening the national language
OEC Tourism and Hospitality Management	<ul style="list-style-type: none"> • Providing knowledge and skills essential to know about tourism and its contribution to economic development of the country. • Identifying the major areas of coverage of hospitality industry. •
OEC	<ul style="list-style-type: none"> • Understand the basic concept of Sustainable Development, the

Sustainable Development Goals	<p>environmental, social and economic dimensions.</p> <ul style="list-style-type: none"> • Know the history of the Sustainable Development idea. • Identifying the conflicts which are involved in the Sustainable Development concept on the national as well as on the global scale
Health & Wellness	<ul style="list-style-type: none"> • Able to increase self-awareness, self-care • Understanding health issue and conditions, prevention approach self-care practices

B. Com III Sem

Course Outcomes NEP

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

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

B. Com IV Sem

Course Outcomes NEP

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

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

B. Com V Sem

Course Outcomes NEP

Courses	Outcomes
Financial Management	<ul style="list-style-type: none"> • Understanding the role of financial managers effectively in an organization. • Application of the compounding & discounting techniques for time value of money. • Decision making of the investment proposals with appropriate capital budgeting techniques • Understanding the factors influencing the capital structure of an organization. • Estimation of the working capital requirement for the smooth running of the business.
Income Tax Law & Practice	<ul style="list-style-type: none"> • Comprehend the procedure for computation of Total Income and tax liability of an individual. • Understand the provisions for determining the residential status of an Individual. • Comprehend the meaning of salary, Perquisites and profit in lieu of salary, allowances and various retirement benefits. • Computation of Income from house property for different categories of house property. • Comprehend TDS & advances tax ruling and identify the various deductions under Sec 80
Principles & Practice of Auditing	<ul style="list-style-type: none"> • Understand the conceptual framework of auditing. • Examine the risk assessment and internal control in auditing. • Comprehend the relevance of IT in audit and audit sampling or testing. • Examine the company audit and the procedure involved in the

	<p>audit of different entities.</p> <ul style="list-style-type: none"> • Gain knowledge on different aspect of audit reporting and conceptual framework applicable on professional accountants.
Cyber security	<ul style="list-style-type: none"> • Understand the concept of Cyber security ;and issues and challenges associated with it. • Awareness of the cyber crimes, their nature, legal remedies and report the crimes through available platforms and procures. • Able to appreciate various privacy and security concerns on online social media and understand the reporting procedure of in appropriate content, underlying legal aspects and best practices for the use of social media platforms. • 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. • Learnt the basic security aspects related to computer and mobiles and use basic tools and technologies to protect their devices.
Retail Management	<ul style="list-style-type: none"> • Understand the contemporary of retail management, issues, strategies and trends in Retailing. • Utilize the theories and strategies of retail planning. • Perceive the role and responsibilities of store manager and examine the visual merchandising and its techniques in the present context. • Prioritize the factors to be considered while fixing the price in retailing. • Comprehend the emerging trends in Retail industry.
Goods & Service Taxes	<ul style="list-style-type: none"> • Comprehend the concepts of Goods and Services tax. • Understand the fundamentals of GST. • Analyze the GST procedure in the Business • Know the GST Assessment and its computation.
Human Resource	<ul style="list-style-type: none"> • Understand the need of HRD.

Development	<ul style="list-style-type: none"> • Comprehend the framework of HRD. • Know the models for evaluating the HRD programs. • Comprehend the need for employee counseling. • Apprehend the HR performance.
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B. Com VI Sem

Course Outcomes NEP

Courses	Outcomes
Advance Financial Management	<ul style="list-style-type: none"> • Understanding and determining the overall cost of capital. • Comprehend the different advanced capital budgeting techniques. • Understand the importance of dividend decisions. • Evaluate mergers and acquisitions. • Enable the ethical and governance issues in financial management.
Income Tax Law & Practice-II	<ul style="list-style-type: none"> • Understand the procedure or computation of income from business and other Profession. • The provisions for determining the capital gains • Computation of Income from Other Sources • Comprehend the assessment procedure and to know the power of income tax authorities.
Management Accounting	<ul style="list-style-type: none"> • Demonstrate the significance of management accounting in decision making. • Analyze and interpret the corporate financial statements by using various techniques. • Compare the financial performance of corporate through ratio analysis. • Understand the latest provisions in preparing cash flow statement. • Comprehend the significance of management audit and examine the corporate reports of Management Review and Governance.
Cultural Diversity at Work Place	<ul style="list-style-type: none"> • Understand, interpret question reflect upon and engage with the emotion of “diversity”.

	<ul style="list-style-type: none"> Recall the cultural diversity at work place in an organization. Support the business case for work force diversity and inclusion. Identify diversity and work respecting cross cultural environment. Assess contemporary organizational strategies for managing work force diversity and inclusion
Customer Relationship Management	<ul style="list-style-type: none"> Awareness of the nuances of customer relationship. Analyze the CRM link with the other aspects of marketing. Impartation of the basic knowledge of the Role of CRM in increasing the sales of the company. Awareness of the different CRM models in service industry. Awareness of different issues of CRM
E-Commerce	<ul style="list-style-type: none"> Comprehend the concepts of E-Commerce Understand the e-retailing benefits and key success factors. Understanding the cyber security Awareness about issues of E-commerce
Internship Programme/Project work	<ul style="list-style-type: none"> Identification of the gaps between the theory and practice. Understanding the overall industrial system.

M.Com I Sem CBCS

Course Outcomes

Courses	Outcomes
Corporate Strategic Management	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.
Advanced Marketing Management	Understand the Changing Dimensions of Marketing Management and Equipping Students to the Needs of Consumer Society.
Financial Management	Understand the basic analytical techniques and methods of financial management of business firms.
Applied Economics for Business	understand the concepts of micro -economic theory and their use in business decision making
Management Accounting	Application of advanced managerial accounting techniques.
Stock Market Operations	Equip with conceptual framework and functioning of stock markets.

M.Com II Sem CBCS

Course Outcomes

Courses	Outcomes
Dynamics of Entrepreneurship Development	Understand the dynamics of entrepreneurial development and imbibe the qualities to become the entrepreneurs.
Quantitative Techniques	Acquaint with quantitative methods and techniques that play an important role in analysing business issues to take effective managerial decisions.
Corporate Restructuring	Know the basic issues and techniques of corporate restructure.
OEC Management Information System	Understanding the concepts of MIS and its application in the business organizations.
Advanced Corporate Accounting	Get acquainted with company accounts and the issues related to accounting practices.
Accounting for Specialized Institutions	Understanding of accounting practices of various institutions, which enables students to develop accounting skills that, will help them to practice the course in an effective manner.

M.Com III Sem CBCS

Course Outcomes

Courses	Outcomes
International Financial Management	Study the various aspects of foreign exchange market and different aspects of international financial management.
Business Research Methodology	Acquaint the students with the process and techniques of conducting research
Organizational Behavior	Developing theoretical and practical understanding of different components of individual and group behaviour in organizational setting.
Financial Reporting Standards	Understanding about developments in accounting financial reporting, and understanding of accounting and reporting issues at the national and international level.

Innovations in Accounting	Understand the accounting skills related to various accounting practices. It develops the minds of students to get acquainted with innovative accounting practices.
OEC Statistics	Understanding statistical techniques and draw inferences on data and developing research attitude.

M.Com IV Sem CBCS

Course Outcomes

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