

### PROGRAMME OUTCOME

Objectives	Programme Outcome
To enable students gain requisite knowledge and acquire ability to apply them as and when required	On graduation, the student will have the following abilities: a) A fundamental as well as a higher level of understanding, comprehension, analysis and articulation of concepts studied. b) Will have the ability to identify problems/issues and come up with creative solutions.

### SEMESTER - I

COURSE OBJECTIVES		Papers	Learning Outcome & ATTAINMENT Level
<b>CO 1</b>	The objective is to help students to acquire conceptual knowledge of financial accounting and to impart skills for recording various kinds of business transactions	Core-1	The course structure of this paper would equip the students to get in-depth knowledge of financial accounting along with its practical application thereby giving an opportunity to gain easy access to this competitive business world
<b>CO 2</b>	To impart basic knowledge of the important business law along with relevant case laws	Core-2	The students would be able to deal with the legal aspect of different business situations
<b>CO 3</b>	Objective of the course is to acquaint the students with the concepts of micro- economics dealing with consumer behavior. The course also makes the student understand the supply side of the market through the production and cost behavior of firms.	GE-1	The students would be able to apply tools of consumer behaviour and firm theory to business situations.

**SEMESTER - II**

<b>COURSE OBJECTIVES</b>		<b>Papers</b>	<b>Learning Outcome &amp; ATTAINMENT Level</b>
<b>CO 4</b>	To acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment.	Core-3	After the completion of this paper, the students will be able to have confidence in managing cost issues and also to keep a check on cost control and taking managerial decisions.
<b>CO 5</b>	The objective of the course is to impart basic knowledge of the provisions of the Companies Act, 2013 and the Depositories Act, 1996.	CORE-4	Students would acquire knowledge about the legal framework and the ways and means to deal with the legal aspect of different situations of corporate sector.
<b>CO 6</b>	The course aims at providing the student with knowledge of basic concepts of the macro economics. The modern tools of macro-economic analysis are discussed and the policy framework is elaborated, including the open economy.	GE-2	Students would be able to apply the modern tools of macro-economic analysis so as to minimize the adverse impact of macro-economic factors on business..

### SEMESTER - III

<b>COURSE OBJECTIVES</b>		<b>Papers</b>	<b>Learning Outcome &amp; ATTAINMENT Level</b>
<b>CO 7</b>	To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.	CORE-5	This paper can provide conceptual clarity about the techniques to prepare financial statements of companies along with accounting treatment of various situations viz. floating of shares, amalgamation and liquidation of companies.
<b>CO 8</b>	To provide basic knowledge and equip students with the application of principles and provisions of Income Tax Act 1961.	Core-6	This paper would provide the understanding of various provisions of Income Tax Act as well as equip the students to make practical applications of the provisions for taxation purpose.
<b>CO 9</b>	The objective of the course is to provide the student with an understanding of basic management concepts, principles and practices.	CORE-7	Students would be able to make use of different management principles in the course of decision making in different forms of business organizations.
<b>CO 10</b>	The objective of this course is to familiarize students with the basic statistical tools used for managerial decision-making	GE-3	Students would be armed with the knowledge of using different statistical tools very much required in the decision making process in any business as well as business research.

### SEMESTER - IV

COURSE OBJECTIVES		Papers	Learning Outcome & ATTAINMENT Level
<b>CO 11</b>	The objective is to equip students with the principles and provisions of Goods and Services Tax (GST), which is, implemented from 2017 under the notion of One Nation, One Tax and One Market and to acquaint students with basic provisions of GST Law and basic working knowledge.	CORE-8	This paper will enable students to calculate GST and executing all legal formalities according to provisions of GST Laws.
<b>CO 12</b>	To enable the students have basic knowledge of computer, word processing and data management.	Core-9	This paper will enable the student to create documents, spreadsheets and power point presentation effectively by creating and formatting them. It will also acquaint them with data base management.
<b>CO 13</b>	To acquaint the students with basic concepts of management accounting, and basic understanding of tools and techniques used for managerial decision making.	CORE-10	After the completion of this paper, the students will be able to have confidence in managing cost issues and also to keep a check on cost control and taking managerial decisions.
<b>CO 14</b>	The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.	GE-4	After the completion of this paper, the students will able to identify marketing components and fit them in the value chain along with the various marketing strategies.

**SEMESTER - V**

<b>COURSE OBJECTIVES</b>		<b>Papers</b>	<b>Learning Outcome &amp; ATTAINMENT Level</b>
<b>CO 15</b>	To familiarize the students about the accounting softwares and their uses and online compliance of taxation laws.	Core-11	This paper will enable the students to operate computerized accounting and online return filing of taxes
<b>CO 16</b>	To familiarize the students with the principles and practices of financial management.	Core-12	After the completion of this paper, students will be able to understand finance in a better way along with giving them insight to practical management of long and short finance for real business houses.
<b>CO 17</b>	To enable the students to understand the financial institutions operating in India and services provided by them.	DSE-1	After completion of this paper, the students will be able to understand the role and benefits of financial institution and services.
<b>CO 18</b>	To enable the students to understand the basic knowledge about the financial statement analysis and reporting for economic decision making.	DSE-2	After the completion of this paper, the students will be able to prepare the end result of a business houses by preparation through financial statement analysis and reporting.

**SEMESTER - VI**

<b>COURSE OBJECTIVES</b>		<b>Papers</b>	<b>Learning Outcome &amp; ATTAINMENT Level</b>
<b>CO 19</b>	To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of Corporate Governance and Corporate Social Responsibility	Core-13	At the end of the paper student will have detail knowledge about principles and techniques of audit in accordance with current legal requirement and as per the guidelines of different statutory authorities.
<b>CO 20</b>	The objective of this course is to familiarize the students with the basic mathematical tools with emphasis on applications to business and economic situations.	Core-14	After reading this subject the students will be able to understand basic concepts in the areas of business calculus and financial mathematics and to connect acquired knowledge with practical problems in economic practice.
<b>CO 21</b>	To provide a conceptual idea about the various provisions of tax planning related to corporate sector.	DSE-3	After completion of this paper, students will be able to help tax consultants in tax planning, assessment and filing income tax returns of corporate sector, thereby they can get themselves self-employed.
<b>CO 22</b>	This course aims at providing the general understanding of business research and the methods of business research. The course will impart learning about how to collect, analyze, present and interpret data.	DSE-4	After completion of this paper, the students will be able to assess and apply a range of research method on a practical project.

## Programs Outcomes (PG)

<b>Objectives</b>	<b>Programme Outcome</b>
<p>The objective of the programme is to impart Commerce education with an employability outlook. The focus being making students' future-ready i.e. to become entrepreneurs or executives in the industry by equipping students with a holistic view of the business environment and its operations</p>	<p>The thrust of the programme is on personality development of the students through helping to acquire conceptual, analytical, problem-solving capabilities and emotional maturity. The innovative curriculum and proven pedagogy will equip participants with actionable knowledge and skills along with deep insights into leadership and strategy.</p>

# Course Outcomes

## SEMESTER - I

	COURSE OBJECTIVES	Papers	Learning Outcome & ATTAINMENT Level
<b>MC-1001</b>	To expose students with definitive and comprehensive accountancy covering advanced and specialised accounting for companies as well as different types of organisations.	<b>MC-1001</b>	<ul style="list-style-type: none"> <li>➤ Develop Insights about Corporate Restructuring and Accounting for various Types of Restructuring</li> <li>➤ Present and Analyze Consolidated Financial Statements of Holding and Subsidiary Companies</li> <li>➤ Understand Double Account System and Prepare Final Accounts of Electricity Companies</li> <li>➤ Develop the Skill of Preparation of Financial Statements of Banking Companies</li> <li>➤ Gain Knowledge and Competency in Accounting for Insurance companies.</li> </ul>
<b>MC-1002</b>	This course aims at introducing the students to the specialized concepts of Macroeconomics. This course discusses the concepts associated with the National Income Accounting and Determination, Determination and measurement of aggregate macroeconomic variable like GDP, money, inflation, and the social costs of macroeconomic variable.	<b>MC-1002</b>	<ul style="list-style-type: none"> <li>➤ Acquire a fair degree of Proficiency in National Income accounting</li> <li>➤ Build Competence in National Income Determination and various sectoral models</li> <li>➤ Have Better Idea about money, credit creation and monetary policy</li> <li>➤ Develop an understanding of the concept of Inflation and its social costs</li> <li>➤ Know the IS-LM Model and different equilibrium conditions</li> </ul>



<b>MC-1003</b>	The Objective of this course is to help students understand the Conceptual Framework of Interpersonal and Organizational Behaviour	<b>MC-1003</b>	<ul style="list-style-type: none"> <li>➤ Understand the Concepts of Organizational Behavior</li> <li>➤ Learn about Group Dynamics, Team Spirit Development, and Motivation Theories</li> <li>➤ Have a Better Insight about Leadership Concept, Styles, and Theories</li> <li>➤ Know the Basics of Interpersonal and Organizational Communication</li> <li>➤ Develop Competence on Sources and Types of Organizational Conflicts and their Resolution.</li> </ul>
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	<b>COURSE OBJECTIVES</b>	<b>Papers</b>	<b>Learning Outcome &amp; ATTAINMENT Level</b>
<b>MC-1004</b>	The Objective of this course is to familiarize students with the relevant provisions of various laws influencing business.	<b>MC-1004</b>	<ul style="list-style-type: none"> <li>➤ Have an insight of the Indian Companies Act and its requisite provisions</li> <li>➤ Develop an idea on Banking Regulation Acts prevailing in India and its policies</li> <li>➤ Gain awareness about the IRDA Act and SEBI Act and their norms</li> <li>➤ Gain knowledge about the Depository Act, Fugitive and Economic Offenders Act</li> <li>➤ Understand the concepts of Intellectual Property Rights and its various Acts.</li> </ul>

<b>MC-1005</b>	The Objective of this course is to enable the students to understand the financial management in the context of a corporate entity and acquaint them with different dimensions of financial management with application of the relevant tools and techniques of financial decision-making aimed at shareholders wealth maximization.	<b>MC-1005</b>	<ul style="list-style-type: none"> <li>➤ Understand the concept of Financial Management, Valuation &amp; Risk Management</li> <li>➤ Develop the skill of Capital Investment Decisions of corporates</li> <li>➤ Equip themselves with concept of capitalization, financial structure and capital structure</li> <li>➤ Gain insights about determinants of Dividend, Dividend policies and dividend decisions</li> <li>➤ Enable the skills for management of Current Assets &amp; Working Capital</li> </ul>
<b>MC-1006</b>	The objective of this paper is to help students to acquire the basic conceptual knowledge of E-Marketing and to impart skills for use of technology in marketing.	<b>MC-1006</b>	<ul style="list-style-type: none"> <li>➤ Have an insight of the Internet in India, Search Engine Optimization, and Search Advertising</li> <li>➤ Develop an idea on Display advertising, Web Analytics, and Consumers Online</li> <li>➤ Gain awareness about Social Media Marketing and Social Media Analytics</li> </ul>

## SEMESTER - II

	<b>COURSE OBJECTIVES</b>	<b>Papers</b>	<b>Learning Outcome &amp; ATTAINMENT Level</b>
MC2005	To acquaint the students with the advanced concepts used in cost and management accounting, various methods involved, and tools and techniques used for costing and managerial decision making at the macro level	MC2005	<ul style="list-style-type: none"> <li>➤ Understand the concept of standard costing and interpretation of variances</li> <li>➤ Gain the knowledge about budgeting process and preparation of budget</li> <li>➤ Know the concept and estimation of process costing</li> <li>➤ Understand the procedure of contract costing</li> <li>➤ Know how to reconcile cost and financial accounting</li> </ul>

<b>MC-2008</b>	The Objective of this course is to help students understand the Conceptual Framework of Business Strategies to sustain in an economy.	<b>MC-2008</b>	<ul style="list-style-type: none"> <li>➤ Understand the role of strategist and various types of strategies used in an organisations while facing various situations.</li> <li>➤ Understand how strategies are formulated and implemented in an organisation</li> <li>➤ Know the strategies used by the multinational companies</li> <li>➤ Know the basics of strategic alliance</li> <li>➤ Know the challenges faced by an organisation while formulating strategies and what are the recent trends in strategic management</li> </ul>
<b>MC-2009</b>	To Understand about various national and international factors that are having impact on the functioning of business	<b>MC-2009</b>	<ul style="list-style-type: none"> <li>➤ Define international business and describe how it differs from domestic business with respect to laws, regulations and taxation.</li> <li>➤ Identify and describe factors and forces that affect an organization's decision to internationalize its business</li> <li>➤ Describe and compare strategies for internationalization</li> <li>➤ Identify and analyze challenges in working, communicating, and negotiating in a cross-cultural context.</li> </ul>
<b>MC-2010</b>	To understand about various national and international factors that are having impact on the functioning of business	<b>MC-2010</b>	<ul style="list-style-type: none"> <li>➤ Understand the basics of network analysis and its implications in a business</li> <li>➤ Understand the general structure of transportation problem</li> <li>➤ To know the solutions and strategies for solving assignment problems</li> </ul>

- Understand the method of solving linear programming
- To know the structure of queuing models

	<b>COURSE OBJECTIVES</b>	<b>Papers</b>	<b>Learning Outcome &amp; ATTAINMENT Level</b>
<b>MC2011</b>	The Objective of this course is to help students understand the Concept of Human Capital Development and measurement of value addition to the organisation	<b>MC2011</b>	<ul style="list-style-type: none"> <li>➤ Understand the importance of Human Capital for an organization.</li> <li>➤ Acquire the conceptual knowledge of human resource development in an organisation.</li> <li>➤ Know the importance Strategic Human Resource Management &amp; planning for the organization</li> <li>➤ Explain the importance of Human Resource Training &amp; Development.</li> <li>➤ Appraise the Human Resource Accounting and its measurement.</li> </ul>
MC-2012	The Objective of this course is to help the students to understand the use of various techniques of econometrics in research and statistical problems	MC-2012	<ul style="list-style-type: none"> <li>➤ Understand the use and scope of econometrics.</li> <li>➤ Estimate ANOVA and testing of significance.</li> <li>➤ Understand the Multi co linearity of the variables and its consequences.</li> <li>➤ Understand the heteroscedasticity of the data and how to detect it.</li> <li>➤ Understand the use of dummy variable in regression model</li> <li>➤ To acquainted with available statistical</li> </ul>

<b>MC-3013</b>	To expose students with definitive and comprehensive accountancy covering Forensic Accounting Auditing for companies as well as different types of organisations.	<b>MC-3013</b>	<ul style="list-style-type: none"> <li>➤ Develop Insights about the Forensic Accounting</li> <li>➤ Present and Analyse audit environment</li> <li>➤ Understand various forensic accounting tools and technique</li> <li>➤ Gain knowledge about the frauds done by corporate</li> <li>➤ To understand the reasons for bankruptcy and money laundering.</li> </ul>
<b>MC-3014</b>	To expose students with the horizons of information technology and its implication on business	<b>MC-3014</b>	<ul style="list-style-type: none"> <li>➤ To know the basics of information technology</li> <li>➤ Present and Analyse the importance of information technology for managers</li> <li>➤ Understand the process of implementation of IT on business</li> <li>➤ Develop the Skill to apply information technology on business</li> <li>➤ Gain Knowledge about the professional ethics and responsibility while using IT</li> </ul>

### SEMESTER - III

	<b>COURSE OBJECTIVES</b>	<b>Papers</b>	<b>Learning Outcome &amp; ATTAINMENT Level</b>
<b>EMH3001</b>	The basic objective of this course is to develop and understanding about the many aspects of consumer behaviour and its applications in marketing.	<b>EMH3001</b>	<ul style="list-style-type: none"> <li>➤ Understand the basics of consumer behavior</li> <li>➤ Know the needs of the consumer</li> <li>➤ Learn various theories developed to understand consumer behavior</li> <li>➤ Understand the self concept of consumer behavior</li> <li>➤ Gain Knowledge about the family life cycle.</li> </ul>

<b>EMH 3002</b>	The objective of this course is to acquaint the students with the environment, principles and strategies of and trends in international marketing and related aspects.	<b>EMH 3002</b>	<ul style="list-style-type: none"> <li>➤ Develop Insights about the need of international market in present scenario</li> <li>➤ Present and analyse various situation of market</li> <li>➤ Understand international market situation and segmentation</li> <li>➤ Learn the importance of the international marketing organisation</li> <li>➤ Gain Knowledge about the foreign trade strategy</li> </ul>
<b>EMH3003</b>	The objective of this course is to acquaint the students with the man power planning and development of the human resources in an organisation	<b>EMH3003</b>	<ul style="list-style-type: none"> <li>➤ Understand the macro level man power planning</li> <li>➤ Present and analyse the work force flow mapping</li> <li>➤ Understand the models and techniques of manpower demand and supply</li> <li>➤ Learn the strategies of redeployment</li> <li>➤ Gain Knowledge about the career management</li> </ul>

#### SEMESTER – IV

	<b>COURSE OBJECTIVES</b>	<b>Papers</b>	<b>Learning Outcome &amp; ATTAINMENT Level</b>
<b>EMH 4003</b>	<p>To understand the concepts and principles of CRM</p> <p>To appreciate the role and changing face of CRM as an IT enabled function</p> <p>To enable managing Customer Relationship.</p>	<b>EMH 4003</b>	<ul style="list-style-type: none"> <li>➤ Understand the concept of the CRM</li> <li>➤ Know the importance of the CRM in Marketing</li> <li>➤ Learn how to manage and share customer data</li> <li>➤ Develop the Skill to implement CRM in a business</li> </ul>
<b>EMH 4004</b>	To provide an understanding of the supply chain management system and the distribution system	<b>EMH 4004</b>	<ul style="list-style-type: none"> <li>➤ Develop Insights about the supply chain management system</li> <li>➤ Know the designing of supply chain management</li> <li>➤ Understand the basics of the inventory management system</li> </ul>

- Develop the Skill of purchasing and vendor management
- Gain Knowledge of logistic management