

## **Student Performance and Learning Outcomes**

### **PROGRAMME B. Com.,**

#### **Program outcomes:**

- Students will acquire a thorough understanding in the fundamentals of commerce and finance.
- Students will be able to do higher education in the field of commerce and finance.

#### **Program Specific outcomes:**

- Students will acquire the skills like communication, decision making and problem solving in day to day business affairs.
- Students will learn about financial accounting and applying it to their future careers.
- Motivate the students to become entrepreneur.
- Learners will be able to work as tax consultant, auditor and other financial supporting services.

#### **Course outcomes:**

### **Semester – I**

#### **Major Core – 1**

##### **Financial Accounting I**

- Enable the students to acquire conceptual knowledge of financial accounting.
- This course will impart skills for recording various kinds of business transactions.

#### **Major Core – 2**

##### **Business Organisation**

- Able to understand business and its role in society.
- Enable the students to undertake business activities.

#### **Allied – I**

##### **Business Economics**

- Enable the students to identify the role of supply and demand in a market economy.
- This course will enhance knowledge on recent economic trends.

### **Semester – II**

#### **Major Core – 3**

##### **Financial Accounting II**

- This course will enhance critical and analytical approach to different types of accounting.
- This course will provide real life opportunities to manage business accounts.

#### **Major Core – 4**

##### **Principles of Management**

- Enable the students to familiarise with concepts and principles of management.

- This course will impart knowledge on the functions of management among the students.

### **Allied –II**

#### **Marketing**

- Able to understand the basic marketing concepts.
- This course will create skills to develop marketing strategies based on product, price, place and promotion objectives.

## **Semester III**

### **Major Core – 5**

#### **Advanced Financial Accounting I**

- Enable the students to know the system of Accounting followed in Branches and Departments of business organization.
- Enable the students to know the pattern of recording transactions in Hire Purchase and Instalment Purchase systems.
- Able to understand the accounting treatment to be followed at the time of Insolvency of an individual and while taking a lease of a property.

### **Major Core – 6**

#### **Business Statistics**

- Basic knowledge of statistical techniques as are applicable to business.
- Enable the students to apply statistical techniques for quantification of data in business.

### **Major Core – 7**

#### **Banking**

- Able to create an idea of modern banking.
- Enable the student to familiarise with the banking activities.

### **Major Core – 8**

#### **Human Resource Management**

- Acquisition of knowledge about the importance of human resource.
- Basic knowledge in the techniques of performance appraisal of employees.
- Enable the students to know the methods to redress the grievances of employees.

### **Allied III**

#### **Company Organisation**

- This course will provide a fundamental exposure to students on the basic concepts of a company.
- Enable the students to learn about the functioning of a company.

### **Non Major Elective - I**

#### **1. Introduction to Accountancy**

- Enable the students to prepare and provide accounting information to the interested parties.
- Able to enhance their knowledge of the fundamental and technical concepts of accounting.

## **2. Consumer Awareness**

- This course will create awareness regarding the intellectual property rights and consumer protection.
- This course will explain the students about a better quality of living as consumers.

### **Skill Based I – Core**

#### **Business Communication**

- This course will equip the students effectively to acquire skills in reading, writing, comprehension and communication.
- Enable the student to use electronic media for business communication.

## **Semester IV**

### **Major Core – 9**

#### **Advanced Financial Accounting II**

- Able to understand the nature and system of accounting followed in Partnership firm.
- Enable the students to know the procedures to be followed at the time of Admission, Retirement and Death of a partner in a partnership business.
- Enable the students to know the procedures to be followed at the time of dissolution of partnership business.

### **Major Core – 10**

#### **Business Mathematics**

- This course will provide basic knowledge of mathematical techniques as are applicable to business.
- This course will provide logical idea to find out practical solutions for the managerial problems.

### **Major Core – 11**

#### **Capital Market**

- Enable the students to understand the meaning and importance of Financial and Capital markets.
- This course will create an interest among students towards stock market investment.

### **Major Core – 12**

#### **Import & Export Procedures**

- Enable the students to identify the procedures regarding import and export business.
- This course will motivate the students to involve in business activities.

## **Allied –IV**

### **Computer Applications in Business**

- Enable the students to know the applications of E- commerce.
- Acquisition of knowledge about online Trading.
- Able to understand E-Payment methods.

## **Non Major Elective –II**

### **1. Financial Accounting**

- This course will explain the concept and role of Accounting and financial reporting in the modern marketing economy.
- Acquisition of knowledge about the regulatory frame work for the operation of fundamental accounting.

### **2. Human Rights**

- Able to understand the basic concepts of human rights.
- Enable the students to have an understanding of the relationship between individual, group, and national rights.

## **Skill Based II – Core**

### **Entrepreneurship Development**

- This course will develop and strengthen the entrepreneurial quality among the students.
- Enable the students to know the sources of help and support available for starting a small-scale Industry.

## **Semester V**

### **Major Core – 13**

#### **Corporate Accounting I**

- Knowledge gained about the issue, allotment and forfeiture of shares of companies.
- Able to prepare final accounts according to Companies Act, 2013.
- Enable the students to know how to value the goodwill and shares.

### **Major Core – 14**

#### **Cost Accounting**

- Enable the students to acquire the basic knowledge of cost in business concerns.
- Able to understand the techniques of cost control.

### **Major Core – 15**

#### **Business Law**

- Able to understand the definition of business law.
- Enable the students to study the scope and boundaries of business law.

## **Major Core – 16**

### **Research Methodology**

- Students will understand the basic concepts of research and its methodologies.
- This course will enable the students to organize and conduct research in a more appropriate manner.

## **Major Elective – I**

### **1. Income Tax Law & Practice I**

- Able to understand the basic concepts of income tax.
- Acquisition of knowledge about the provisions regarding computation of first three heads of income i.e., salary, house property and business income.

### **2. Application of Tally in Accounting**

- This course will impart practical knowledge regarding the concepts of Financial Accounting.
- Enable the students to get placement in different offices as well as Companies.

### **3. Logistic Management**

- Enable the students to understand the role of logistic management in growth of business.
- Able to understand the functional areas in logistics.

## **Skill Based –III**

### **Common Paper – Personality Development**

- Enable the character formation among the students.
- Develop the students into a civilized citizen of India.

### **Mini Project**

- Enable the students to apply their conceptual knowledge in a practical situation.
- Enable the students to learn the act of conducting a study and presenting its findings in the form of a rational report.

## **Semester VI**

## **Major Core – 17**

### **Corporate Accounting II**

- Acquisition of knowledge about the preparation of liquidator's final statement of accounts.
- Able to prepare the final accounts of banking company in a schedule form.
- Enable the students to prepare final accounts under double account system.

## **Major Core – 18**

### **Management Accounting**

- Enable the students to familiarise with the basic management accounting concepts and their applications in managerial decision- making.

### **Major Core – 19**

#### **Industrial Law**

- Acquisition of knowledge on industrial relations framework in our country.
- Knowledge gained about the various rights and benefits available to the workmen under the legislations.

### **Major Core – 20**

#### **Auditing**

- Enable the students to know the importance of audit in commercial and non-commercial organizations.
- Able to understand the procedures to be followed while auditing the business organizations.

### **Major Elective – II**

#### **1. Income Tax Law & Practice II**

- Knowledge gained about the procedure for assessment and types of assessment.
- Able to understand the computation of tax liability of individuals.

#### **2. Retail Management**

- Acquisition of knowledge about the functionalities in the retail management.
- Able to understand the retail management concepts.

#### **3. Values & Ethics for Business**

- Able to understand values in business.
- This course will inculcate the ethical practices in business among the students.

### **Major Project**

- This course will impart knowledge and develop understanding of research methodology and its applications
- Enable the students to study the methods of data collection and its interpretation to develop analytical skills in generalization of things and concepts.

## **PROGRAMME     M. Com.,**

### **Programme Outcomes**

- Students get quality education in the field of commerce.
- Acquisition of moral, social and ethical values of life in the minds of young commerce aspirants.

### **Programme Specific Outcomes**

- Students get employability

- Students will be able to develop a professional interest matching to their potential and thereby making their career whether as an employee or entrepreneur.

**Course outcomes:**

**Semester – I**

**1. Management Accounting**

- Students are familiarising with the management accounting practices used by management for effective administration.
- Acquisition of knowledge about management accounting.
- Knowledge gained about funds flow analysis and cash flow analysis.
- Graduates will know about Marginal costing and break even analysis, Standard costing and variance analysis and budgetary control.

**2. Advanced Business Statistics**

- Students will know about important statistical techniques for managerial decision making.
- Acquisition of knowledge about probability distribution and statistical decision theory.
- Graduates gained knowledge about statistical quality control.

**3. Management Concepts and Organisational Behaviour**

- Students will understand the conceptual frame work of management and organizational behaviour.
- Acquisition of knowledge about group dynamics and quality of working life (QWL).
- Students will know about organizational change and development.

**4. Office Automation**

- Students gained knowledge about modern methods of office automation through computer.
- Acquisition of knowledge in the following softwares:
  - MS-Word 10
  - MS-Excel
  - MS-Access
  - MS-Power point
- Knowledge gained about business engineering and enterprise resource planning (ERP).

**5. Modern Marketing Management**

- Acquisition of knowledge about marketing.
- Students will know about marketing research and marketing environment.
- Knowledge gained about distribution channels and promotion decisions.

## Semester – II

### 6. Financial Management

- Knowledge gained about modern principles of financial management.
- Graduates will know about capital budgeting, cost of capital and capital structure theories.
- Acquisition of knowledge about working capital management.

### 7. Quantitative Techniques for Decision Making

- Students will be able to use quantitative models in decision making.
- Students will know about operations research and linear programming.
- Acquisition of knowledge about transportation and assignment problems.
- Knowledge gained about replacement analysis and Monte-Carlo method of simulation.

### 8. Legal Frame Work of Business

- Knowledge gained about legal perspective and its practices to improve the business.
- Acquisition of knowledge about following acts:
  - Payment of Wages Act
  - Payment of Bonus Act
  - Industrial Disputes Act, Sale of Goods Act 1930
  - Provisions of Companies Act 2013 relating to Company Administration
  - Foreign Exchange Management Regulation Act 1999
  - Consumer Protection Act etc.,

### 9. Business Environment

- Students will be able to understand the changing environment around the business.
- Acquisition of knowledge about Business environment, Business and society.
- Knowledge gained about public sector and private sector.
- Students will know about globalisation of business.
- Students will understand social responsibility of business and social orientation of business.

### 10. Retail Management

- Students will know about basic concepts of retail management.
- Acquisition of knowledge about retail merchandising and retail location strategy.
- Knowledge gained about retail market segmentation and retail store operation.

## Elective – 1



### **11. Entrepreneurship Development**

- Acquisition of knowledge about entrepreneur and Women Entrepreneur.
- Knowledge gained about micro, small and medium enterprises.
- Students will know about Finance and Accounting.

### **Semester – III**

### **12. Advanced Corporate Accounting**

- On the successful completion of this course the student will be able to gain knowledge and understand the concepts and practices of company accounts.
- The students shall have a comprehensive understanding on the advanced issues in accounting.
- The students shall acquire a thorough knowledge in banking accounts. It helps them even to appear for competitive bank examinations.
- The students shall get an exposure on the accounts of electricity companies.

### **13. Taxation and Tax Planning**

- Students shall get working knowledge on the legitimate way of tax planning.
- Students get an understanding on the objectives of taxation.
- Students shall be able to compute different tax liabilities for individuals and corporate bodies.
- Students acquire skill to prepare and submit tax returns for individuals and corporate bodies.

### **14. E-Commerce**

- Students shall understand the fundamental principles of e-business and e-commerce.
- The learners shall understand the impact of information and communication technologies on business.
- Students shall understand the tools and services used by virtual e-commerce sites.

### **15. Human Resource Management**

- The learners shall be able to develop HR plan to their concern.
- Articulates the critical issues and challenges involved in contemporary human resource management.
- Highlights specific issues that determine the success or failure of HRM practices.

### **16. Research Methodology**

- Ability to plan and undertake research shall improve.
- Improve the knowledge of research process.
- Students shall be able to analyse and interpret the research output.

### **Elective – 2**

### **17. Modern Banking**

- The students shall gather knowledge on modern banking and financial system in India.
- The learners shall get a firsthand knowledge about products of commercial banks.
- Students shall get thorough knowledge on the working of modern banking system.

### **Semester – IV**

#### **18. Advanced Cost Accounting**

- Students undergoing this course shall
  - Apply cost accounting in decision making
  - Understand better about of cost
  - Analyse the basic cost flow model
  - Summarise and prepare cost reports

#### **19. Computerized Accounting Package –Tally 9.0**

- After successfully qualifying the practical examination, students will be able to work on the software independently.
- Students shall possess required skill needed to become a data operator in companies.
- Students shall by their own create company, enter voucher entries, etc., in software.

#### **20. Indirect Taxation**

- Students will get an understanding on indirect taxation system in India.
- Students will get working knowledge on GST.
- Students will be able to compute GST.
- Students will prepare and submit returns for GST.

#### **21. Financial Markets**

- Students shall understand the mechanism of financial market.
- Students shall acquire knowledge on different securities traded in Stock Exchange.
- The learners shall apply different valuation techniques to determine share prices.
- By the end of the course students shall be able to assess the risk and return associated with financial assets
- The taught shall be able to frame an optimal mix of debt and equity financing.

#### **22. Project**

- Enable the learners to gain more commerce areas of research which could be taken for quality research areas.
- Enable the students to gain more knowledge on various characterizing techniques of the data and get useful information.

**PROGRAMME      M. Phil., Commerce**

#### **Programme Outcomes**

- Able to understand the emerging issues in the area of Commerce.
- Able to undertake Research Problems on the Contemporary Issues with Social Relevance.
- Able to undertake Independent Projects and Consultancy.

### **Programme Specific Outcomes**

- Able to undertake Research Problems on the Contemporary Issues with Social Relevance.
- Learners able to identify various research areas and their standard characterization techniques.

### **Course outcomes:**

#### **Semester – I**

##### **1. Research and Teaching Methodology**

- Students gained knowledge on Research methods.
- Students can apply their knowledge in carrying out research.
- Students can develop skills to undertake research in select areas.
- Students will be able to develop skills to undertake research in select areas.

##### **2. Contemporary Functional Management**

- Students acquired overall knowledge on functional management.
- Students can develop understanding of the components of functional management.
- Students apply the acquired knowledge in solving the business issues.
- Students develop skills in areas of functional management.

### **Project Oriented Elective Course**

##### **3. Professional Competencies**

- Students acquire overall knowledge on Professional Competencies.
- Students develop understanding on Professional Competencies.
- Students apply the acquired knowledge on Professional Competencies.
- Students can develop skills of Professional Competencies.
- Students will be able to compete in the professional competitive examination.

#### **Semester – II**

##### **4. Dissertation and Viva –Voce**

- Enable the student to do research in a specific area and present their finding in a public viva-voce examination.
- Scholars will be able to use a various mathematical tools for the qualitative and quantitative measures.

### **PROGRAMME      Ph.D Commerce**

### **Programme Outcomes**

- Train the research scholars to use the various techniques (statistical and mathematical), which are commonly applied to understand and analyze various problems in commerce areas.

### **Programme Specific Outcomes**

- Doctoral research is very much essential for any kind of financial development since it is disseminate the importance of good policy for further development.

### **Course Outcomes**

#### **1. Teaching and Research Methodology**

- Acquisition of knowledge about basic framework of research process.
- Scholars will understand the various research designs and techniques.
- Scholars will identify the various sources of information for literature review, data collection, concept of research and its methodologies.
- Scholars will be able to organize and conduct research in a more appropriate manner to write research reports and theses.

#### **2. Human Resource Management**

- Participants will understand the role of HR Department in an organization.
- Scholars will know the various functional areas of Human Resource Management.
- Scholars will understand the recent developments in Human Resource Management.

#### **3. Industrial Relations and Labour Welfare**

- Scholars will gain a conceptual understanding of industrial relations.
- Scholars will understand the meaning of industrial relations, industrialization and organization structures.
- Scholars will be able to examine the theoretical aspects, problems and issues in arbitration and bargaining.
- Participants can understand the various models of bargaining and arbitration.

#### **4. Stress Management**

- Acquisition of knowledge about physical, social and psychological understanding of human stress.
- Scholars will acquire broad background knowledge of stress management.
- Enable the scholars to understand the management of work related stress at an individual and organizational level.
- Scholars can able to develop and implement effective strategies to prevent and manage stress at work.

#### **5. Training and Development**

- This course will improve the participant's understanding of training needs.

- Enable the scholars to focus on assessment of training needs by assessing the existing skill sets of the employees.
- Enable the learners to make aware of the various training programs as well as of knowledge of new training program.

#### **6. Entrepreneurship Development**

- This course will develop and strengthen entrepreneurial quality among the students.
- Acquisition of knowledge about basic entrepreneurial skills.
- Acquisition of practical knowledge to run a business efficiently and effectively.

#### **7. Business Ethics & Corporate Governance**

- Enable the learners to enhance responsibility and accountability towards business and community through ethical practices.
- Scholars will be able to recognize and resolve ethical issues in business.
- Enable the scholars to grasp the current issues and implications of CSR on social development and progress.
- This course will familiarize the students with the knowledge of emerging trends in good governance practices and corporate social responsibility in the global and Indian context.

#### **8. Banking Theory Law and Practice**

- Acquisition of knowledge about law and practice relating to Banking.
- Enable the learners to understand Banking theory and to know about the banking innovations.
- Scholars will understand the conceptual and legal parameters including the judicial interpretation of banking law.
- Acquisition of knowledge about banking technology and their recent developments.
- This course will enable the scholars to enhance their knowledge on modern banking concepts and techniques.

#### **9. Security Analysis and Portfolio Management**

- This course will enable the students to analyze and understand Economic, Industry and Company information.
- Enable the learners to apply fundamental and technical analysis for security valuation.
- Scholars will be able to interpret the published information and value the share price movements.
- Enable the scholars to understand the various alternatives available for investment and to measure risk and return.

#### **10. Merchant Banking and Financial Services**

- Scholars will understand the linkage between Merchant Banking, Retail Banking and central banking.
- Acquisition of knowledge about the important legislations affecting merchant banking activities.

- Enable the scholars to identify the various segments of merchant banking industry.
- Enable the learners to identify the scope and opportunities in the field of Foreign Exchange and Investments.

### **11. International Trade Finance**

- Acquisition of knowledge about the importance of balance of trade, balance of payment and various international commercial terms to the development of macroeconomic policy.
- Enable the learners to evaluate the foreign exchange rate and the risk reduction strategies of Forex.
- Scholars can able to describe and distinguish among alternative trade documents of both export and import.
- Acquisition of knowledge about the Indian government's export promotion schemes.

### **12. International Finance**

- This course will enable the scholars to get an insight of the International Monetary and Financial System.
- Scholars will know about Balance of payments and its components.
- Enable the learners to get an basic idea about calculation of Foreign Exchange Rates and Risks.
- Scholars will understand the factors influencing the Foreign Exchange rates.

### **13. Financial Management**

- Scholars will understand the theoretical framework of financial management in business corporations.
- Enable the scholars to understand the goals of the finance manager.
- Scholars will gain a detailed account of various financial functions of business organizations.
- This course will enable the scholars to understand and to apply financial concepts and principles in overall management.

### **14. Accounting for Financial Decision Making**

- This course will enable the scholars to attain Sustainable Knowledge with decision making in financial related issues.
- Enable the scholars with a critical understanding of financial tools and techniques.
- Scholars will understand both the theoretical and practical role of financial management in business corporations.
- Enable the learners to have a greater appreciation and understanding of the importance of risk within the context of financial decision making.

### **15. Indian Financial System**

- Enable the learners to have a Bird's view of the Indian Financial System and in Global Indian Banking System.

- This course will provide conceptual understanding and in-depth knowledge of securities markets in India among the learners.
- Scholars will understand the structure of financial markets and institutions.
- This course will equip the students with the knowledge of sources of the funds and also of investing the funds.

#### **16. Customer Relationship Management**

- This course will impart skill based knowledge of Customer Relationship Management.
- Enable the scholars to understand the concepts and principles of CRM.
- Learners will understand the need and importance of maintaining a good customer relationship.
- Acquisition of knowledge in strategic customer acquisition and retention techniques in CRM.
- Enable the learners to recognize the basic technological infrastructure and organizations involved in current and emerging CRM practices.

#### **17. Marketing Management**

- Enable the students to develop new products and services that are consistent with evolving market needs.
- This course will evaluate the viability of marketing a product or service in an international market or markets.
- Enable the learners to know the contemporary issues in marketing.
- Scholars will understand the concept of green marketing.

#### **18. Supply Chain Management**

- This course will create awareness on the functions of Supply Chain Management and to lay down the path to enter the supply chain business.
- Enable the students to facilitate the development of skills for practical problem solving approach to complex areas of supply chain management.
- Enable the learners to learn various issues related to demand, inventory and supply management along with practical implementation.
- This course will enable the scholars to appraise the recent trends, design and redesign of a supply chain Network as key components of an organization's strategic plan.

#### **19. Integrated Marketing Communication**

- This course will enable the learners to get an insight of the importance of advertising and sales promotion campaigns in relation to consumer decision making processes.
- Scholars will draft oral and written integrated marketing communications plan based on primary and secondary research.
- Enable the scholars to ensure a substantive assessment of corporate strengths, weaknesses, opportunities and threats (SWOT analysis) and create a substantive research plan for one's project.

- Learners can construct IMC creative strategies and tactics, including digital & social media executions, advertising, promotions, and public relations initiatives.

## **20. Rural Marketing**

- Scholars will gain insight into the socio-economic structure of rural India.
- Enable the learners to explore the various facets of rural marketing and to develop an insight into rural marketing regarding different concepts and basic practices in this area.
- Learners will understand the buying behaviour, the consuming pattern, the needs and wants of the rural consumer.
- Enable the scholars to understand the concept and methodology for conducting the research in rural markets.

## **21. International Marketing**

- Acquisition of knowledge of basic elements of International Marketing.
- Enable the scholars to know the Marketing environment in the context of Globalisation.
- Enable the learners to understand the Policy Framework and Procedural Aspects of International Marketing.

## **22. Consumer Behaviour**

- Scholars will understand the dimensions of consumer behaviour and their decision making process
- Acquisition of knowledge about the Consumer Behaviour Models.
- Enable the scholars to understand the Internal and External Influences on Consumer Behaviour.
- Scholars will be able to recognize the social and ethical implications of marketing on consumer behaviour.

## **23. Service Marketing**

- Enable the learners to understand the role of consumer behaviour in marketing and to identify qualitative and quantitative methods of measuring consumer behaviour.
- Scholars will know about the Service Design and Development of Service Marketing.
- Learners will understand the Service Delivery and Promotion of Service Marketing..
- This course will enable the scholars to know the importance of Service Strategies for Health, Tourism, Financial, Logistics and Educational Institutions.

## **24. MINI PROJECT**

- Mini project will enable the learners to undergo research aptitude in the areas of his/her specialization with more deep and societal need for business and financial development.



