



PROGRAMME OUTCOMES (POs)

Our College offers Under-graduate Programs in Bachelor of Commerce (B.Com), Bachelor of Management Studies (BMS), and B.Com. (B&I)

- **PO1:** Interdisciplinary Knowledge - Demonstrate knowledge and understanding in diverse subjects and apply these to their workplace.
- **PO2:** Critical Thinking - Examine the contextual knowledge from different perspectives and compare it with real business scenarios.
- **PO3:** Effective Communication - Use appropriate media to speak, read, write and listen effectively with all stakeholders.
- **PO4:** Employability Skills - Exhibit employability skills like inter-personal skills, teamwork, problem-solving skills and IT skills to be employable citizens of the country.
- **PO5:** Self-directed and Lifelong Learning - Acquire the ability to engage in independent and life-long learning in the changing business scenario.
- **PO6:** Ethics - Apply ethical principles and norms in adopting business practices.
- **PO7:** Environment and Sustainability - Analyze the business issues and actions that have an impact on environment and sustainability.



PROGRAMME SPECIFIC OUTCOMES – B.COM

- **PSO1:** Relate with different career avenues in industrial and service sectors.
- **PSO2:** Apply accounting and commerce knowledge by making use of modern tools and techniques to solve real business problems.
- **PSO3:** Analyze business environment and its operations.
- **PSO4:** Find out ethical perspectives in various aspects of business and its functioning.

COURSE OUTCOMES FOR B.COM PROGRAM

SEMESTER I

Sr. No.	Course Component	Course	Course Outcomes
1	Discipline Specific Elective (DSE) Course	Accountancy and Financial Management - I	<p>CO1: Explain the basic concepts of accounting standards and compute inventory valuation.</p> <p>CO2: Prepare final accounts of manufacturing firms.</p> <p>CO3: Examine the transactions relating to departmental final accounts for effective managerial decisions.</p> <p>CO4: Apply accounting methods to calculate hire purchase transactions of traders and relevant financial disclosures.</p>
2	Discipline Related Elective (DRE) Course	Commerce - I	<p>CO1: Explain the concept and objectives of business in the light of new business trends.</p> <p>CO2: Analyze the components of national and international business environment that affects overall governance of international trade.</p> <p>CO3: Elucidate business planning, promotion of business unit and its statutory requirements.</p> <p>CO4: Relate the concept and skills of different entrepreneurs for sustainable business.</p>



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3	Discipline Related Elective (DRE) Course	Business Economics - I	<p>CO1: Examine the tools and concept of business economics for effective business operations.</p> <p>CO2: Analyze demand for computing and forecasting sales for effective business decision making.</p> <p>CO3: Examine production laws to define optimality in production process.</p> <p>CO4: Compute various cost concepts including break-even for effective business application.</p>
4	Ability Enhancement Compulsory Course (AECC)	Business Communication - I	<p>CO1: Explain the different aspects of communication and the modern modes of communication.</p> <p>CO2: Analyze the different obstacles in business communication, aspects of business ethics and human rights.</p> <p>CO3: Design business and personnel correspondence for effective business communication skills.</p> <p>CO4: Develop language and soft skills to enhance managerial effectiveness.</p>
5	Ability Enhancement Compulsory Course (AECC)	Environmental Studies - I	<p>CO1: Apply the knowledge of components of environment and ecosystem for its preservation.</p> <p>CO2: Evaluate availability, utilization and conservation of environmental resources and problems associated with it to find sustainable solutions.</p> <p>CO3: Elucidate the problems related to population explosion and emerging issues of safeguarding environment and human health.</p> <p>CO4: Examine the concepts of urbanization and its challenges, smart and sustainable cities for improving quality of life.</p> <p>CO5: Identify thematic cartographical significant features of the world - map reading and filling.</p>



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6	Skill Enhancement Course (SEC)	Foundation Course - I	<p>CO1: Explain multicultural, linguistic and regional diversity in the society to become responsible citizens.</p> <p>CO2: Identify the concepts of stratification relating to gender and disabilities to develop mutual concern for members of society.</p> <p>CO3: Examine the disparities and inequalities existing in the society to bring about ethical change.</p> <p>CO4: Analyze the Indian Constitution system for sustainable practices.</p> <p>CO5: Outline the significant aspects of political processes in urban and rural areas to be participative citizens.</p>
7	Core Course (CC)	Mathematical and Statistical Techniques - I	<p>CO1: Compute non-conventional investment modes like shares and mutual funds for building individual investment portfolio.</p> <p>CO2: Compute permutation and combination for possible solutions and linear programming to convert real life business problems in mathematical model for optimum outcome.</p> <p>CO3: Appreciate measures of central tendency and measures of dispersion as an effective tool of evaluation in varied fields.</p> <p>CO4: Calculate probabilities by applying probability laws and theoretical results for effective managerial decisions.</p> <p>CO5: Make use of decision-making tools to business problems for better results from several alternatives.</p>



SEMESTER II

Sr. No.	Course Component	Course	Course Outcomes
1	Discipline Specific Elective (DSE) Course	Accountancy and Financial Management - II	<p>CO1: Analyze the financial performance and position of small businesses by preparing final accounts from incomplete records.</p> <p>CO2: Apply accounting procedure for consignment transactions.</p> <p>CO3: Explain the application of branch accounting with respect to its different methods.</p> <p>CO4: Ascertain fire insurance claims.</p>
2	Discipline Related Elective (DRE) Course	Commerce - II	<p>CO1: Examine the concepts in service sector and its marketing strategies.</p> <p>CO2: Appraise the evolution, growth and global context of retail industry.</p> <p>CO3: Analyze the emerging trends in the ITES, Banking & Logistics service sectors.</p> <p>CO4: Compare and contrast the concepts of commerce & E-commerce in current business scenario.</p>
3	Discipline Related Elective (DRE) Course	Business Economics - II	<p>CO1: Examine pricing and profitability of perfect competition and monopoly market structures for better business understanding.</p> <p>CO2: Evaluate pricing and output decisions in imperfect competitive markets for effective business management.</p> <p>CO3: Analyze pricing practices for determining customer value in effective managerial decisions.</p> <p>CO4: Compute the value of investment by capital budgeting techniques for better managerial decisions.</p>
4	Ability Enhancement Compulsory Course (AECC)	Business Communication - II	<p>CO1: Develop presentation skills for effective business communication.</p>



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			<p>CO2: Influence group communication by understanding the aspects of interviews, meetings and public relations for effective team building.</p> <p>CO3: Build effective business writing skills with respect to preparing trade letters.</p> <p>CO4: Improve language writing skills by detailing reports, business proposals and summary making for better managerial decisions.</p>
5	Ability Enhancement Compulsory Course (AECC)	Environmental Studies - II	<p>CO1: Compare and contrast various issues related to waste management for sustainable society.</p> <p>CO2: Analyze the environment crisis related to agriculture and industrial development for adopting sustainable practices.</p> <p>CO3: Examine the impact of tourism on environment to explore its potential in India.</p> <p>CO4: Explain the importance of environmental movements and management in India to save environment with the help of technological applications.</p> <p>CO5: Identify thematic cartographical significant features of Mumbai and Konkan - map reading and filling.</p>
6	Skill Enhancement Course (SEC)	Foundation Course - II	<p>CO1: Explain the changing business trends in the Indian society with global context.</p> <p>CO2: Identify fundamental values for righteous human behaviour and lifelong learning.</p> <p>CO3: Analyze the different environmental components to contribute towards sustainable development.</p> <p>CO4: Relate the issues of stress and conflicts for developing ethical values in the society.</p> <p>CO5: Apply managerial skills to build peace and harmony in the society.</p>



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7	Core Course (CC)	Mathematical and Statistical Techniques - II	<p>CO1: Apply the concepts of functions and derivatives in economics and business.</p> <p>CO2: Compute interest and annuity in real life situations for taking effective financial decisions.</p> <p>CO3: Investigate the degree of relationship between variables using correlation and their linear relationship through regression analysis.</p> <p>CO4: Estimate the trend of time series and change in the level of price using index numbers for forecasting decisions.</p> <p>CO5: Identify an appropriate probability distribution for the analysis of data in the research problem.</p>
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SEMESTER III

Sr. No.	Course Component	Course	Course Outcomes
1	Discipline Specific Elective (DSE) Course	Accountancy and Financial Management - III	<p>CO1: Demonstrate the aspects of partnership final accounts in case of admission, retirement and death of partner.</p> <p>CO2: Construct piecemeal distribution statement for appropriate realization of assets and payment of liabilities.</p> <p>CO3: Identify the accounting process and entries for amalgamation of firms.</p> <p>CO4: Apply conversion method for partnership firm into a limited company.</p>
2	Discipline Specific Elective (DSE) Course	Financial Accounting and Auditing - V Introduction to Management Accounting	<p>CO1: Implement the concepts of management accounting in the decision-making process of an organization.</p> <p>CO2: Compare and analyze financial data by using different ratios to make financial decisions as investors, lenders and creditors.</p>



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			<p>CO3: Evaluate working capital requirements and operating cycle for organizational sustainability.</p> <p>CO4: Analyze investment decisions relating to capital budgeting for effective financial sustainability.</p>
3	Discipline Related Elective (DRE) Course	Commerce - III	<p>CO1: Explain various concepts of management and evolution of management thoughts: classical approach to modern approach.</p> <p>CO2: Identify the different concepts of planning and decision making with special reference to impact of technology for better managerial decisions.</p> <p>CO3: Appraise the concepts of organizing, organization structure and delegation of authority for effective team building.</p> <p>CO4: Examine the concepts of motivation, leadership and controlling for effective management.</p>
4	Discipline Related Elective (DRE) Course	Business Economics - III	<p>CO1: Analyze the role, importance and nature of key macroeconomic variables with trade cycles to achieve a healthy economy.</p> <p>CO2: Evaluate the tenets of Keynesian economics through the aggregate demand and supply model for improving the liquidity in the financial markets.</p> <p>CO3: Illustrate the IS-LM model and theory of employment to identify problems caused at macroeconomic level.</p> <p>CO4: Elaborate the role of demand and supply of money, inflation and its importance to achieve economic stability.</p>
5	Skill Enhancement Course (SEC)	Advertising - I	<p>CO1: Outline the IMC and advertising concepts for creation of effective promotion plans.</p> <p>CO2: Relate Ad agency and the scope of career options in advertising.</p>



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			<p>CO3: Analyze the impact of economic, social, ethical, and legal aspects for developing effective advertising strategy.</p> <p>CO4: Elucidate the future of advertising through the knowledge of brand building, special purpose advertising and its recent trends.</p>
6	Skill Enhancement Course (SEC)	Foundation Course - III	<p>CO1: Summarize issues relating to human rights violations and its redressal.</p> <p>CO2: Illustrate the issues of environment and human rights, and the mechanisms to cope with it.</p> <p>CO3: Develop scientific temper towards technology and its use in everyday life.</p> <p>CO4: Acquire ability to use soft skills for effective interpersonal communication.</p>
7	Core Course (CC)	Business Law - I	<p>CO1: Explain the concepts of contract with its essential elements.</p> <p>CO2: Outline performance of contract and modes of discharge of contract along with remedies on breach of contract.</p> <p>CO3: Describe the special contracts of indemnity, guarantee, bailment, pledge, and agency.</p> <p>CO4: Elaborate the provisions and relevance of The Sale of Goods Act, 1930.</p> <p>CO5: Explain the legal provisions relating to The Negotiable Instruments Act, 2015.</p>

SEMESTER IV

Sr. No.	Course Component	Course	Course Outcomes
1	Discipline Specific Elective (DSE) Course	Accountancy and Financial Management - IV	CO1: Explain different aspects of company accounts, and issue of shares and debentures.



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			<p>CO2: Discuss the legal provisions regarding redemption of shares.</p> <p>CO3: Elaborate on the legal provisions regarding redemption of debentures.</p> <p>CO4: Prepare profit and loss statement for ascertainment of profit prior to and post incorporation.</p>
2	Discipline Specific Elective (DSE) Course	Financial Accounting and Auditing - VI Auditing	<p>CO1: Gain knowledge about auditing concepts, errors, frauds and true and fair view.</p> <p>CO2: Outline the planning, procedures, and documentation for analytical review of audit reports.</p> <p>CO3: Evaluate audit techniques like internal control, internal check and internal audit to prepare ethical financial statements.</p> <p>CO4: Apply vouching and verification techniques to scrutinize elements of audits.</p>
3	Discipline Related Elective (DRE) Course	Commerce - IV	<p>CO1: Explain the production and inventory management concepts to improve the overall performance of the firm.</p> <p>CO2: Make use of quality management systems and tools to improve the quality of production processes and service management.</p> <p>CO3: Examine the regulatory and financial structure of the Indian financial system.</p> <p>CO4: Evaluate the recent trends in finance in the prevailing business environment.</p>
4	Discipline Related Elective (DRE) Course	Business Economics - IV	<p>CO1: Examine the role of government in building an economy with special reference to the principle of Maximum Social Advantage.</p> <p>CO2: Evaluate the aspects of public revenue, tax structures and economic effects of taxation on savings and investments.</p> <p>CO3: Assess public expenditure and public debt for economic sustainability of the country.</p>



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			<p>CO4: Outline fiscal and deficit management through the FRBM Act.</p>
5	Skill Enhancement Course (SEC)	Advertising - II	<p>CO1: Explain the traditional and new age advertising media and regulations in media research.</p> <p>CO2: Construct advertising campaign, advertising budgets and media plans for effective promotion.</p> <p>CO3: Discuss the fundamentals of creativity and its application in ad campaign.</p> <p>CO4: Evaluate the effectiveness of print and broadcast advertising during its pre and post testing periods.</p>
6	Skill Enhancement Course (SEC)	Foundation Course - IV	<p>CO1: Identify the significance of contemporary rights & procedures to file grievances to promote harmony & equality in the country.</p> <p>CO2: Examine approaches to understand ecology and environment principles for sustainable development.</p> <p>CO3: Evaluate significant modern technologies & its applications in overall scientific development of society.</p> <p>CO4: Make use of the basics of competitive exams and soft skills for better career options.</p>
7	Core Course (CC)	Business Law - II	<p>CO1: Explain the provisions of The Indian Companies Act, 2013 relating to formation, features and types, and relevance of Memorandum and Articles of Association of a company.</p> <p>CO2: Evaluate Indian Companies Act, 2013 in relation to membership of companies, role of directors and legal provisions of different types of meetings.</p> <p>CO3: Examine the relevance of the Indian Partnership Act, 1932 and Limited Liability Partnership, 2008.</p>



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			<p>CO4: Determine consumer rights and its redressal, and the legal provisions of The Competition Act, 2002.</p> <p>CO5: Assess impact of different types of IPR on business.</p>
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SEMESTER V

Sr. No.	Course Component	Course	Course Outcomes
1	Discipline Specific Elective (DSE) Course	Financial Accounting and Auditing - VII Financial Accounting	<p>CO1: Prepare final accounts with respect to Accounting Standards I and Schedule III of Companies Act.</p> <p>CO2: Outline the accounting procedures for internal reconstruction and revival of financially sick companies.</p> <p>CO3: Apply legal provisions and compliance of conditions for buyback of shares.</p> <p>CO4: Demonstrate accounting treatment as per Accounting Standards 13 for valuation of investment portfolio.</p> <p>CO5: Demonstrate ethical behaviour and its implications for professional accountants.</p>
2	Discipline Specific Elective (DSE) Course	Financial Accounting and Auditing - VIII Cost Accounting	<p>CO1: Outline the conceptual terminologies of cost accounting.</p> <p>CO2: Examine material and inventory control for managerial effectiveness in inventory decisions.</p> <p>CO3: Compute statements of labour cost and earning with consideration of bonus, incentives systems using expert theories.</p> <p>CO4: Illustrate the concepts of over / under absorption of overheads and overhead rate.</p> <p>CO5: Construct cost sheet to measure estimated cost per unit of production.</p>



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			<p>CO6: Formulate reconciliation statement for expenses and incomes recorded in cost accounts and financial accounts.</p>
3	Discipline Related Elective (DRE) Course	Commerce - V	<p>CO1: Analyse marketing concepts and techniques, research, and consumer behaviour for business sustainability.</p> <p>CO2: Explain marketing mix, product mix and pricing techniques for better marketing decisions.</p> <p>CO3: Evaluate marketing decisions to distribute and promote the products to gain competitive advantage in the market.</p> <p>CO4: Discuss the key marketing decisions relating to marketing ethics, careers, successful brands, and recent trends in marketing.</p>
4	Discipline Related Elective (DRE) Course	Business Economics - V	<p>CO1: Outline the New Economic Policy 1991 and foreign investment policy measures, including SDGs for improving social and economic indicators.</p> <p>CO2: Evaluate agricultural policy, finance, and marketing development during post reform period for sustainability of the Indian economy.</p> <p>CO3: Explain the policy measures, industrial pollution, and service sector during post reform period in business.</p> <p>CO4: Analyze the recent trends in banking and role of financial markets for the economic growth of the country.</p>
5	Ability Enhancement Course (AEC)	Direct & Indirect Taxation Paper - I	<p>CO1: Outline the basic concepts and terms involved in direct taxation.</p> <p>CO2: Calculate total income of assessee by determining the residential status.</p> <p>CO3: Compute sources of income under different heads as per Section 14.</p> <p>CO4: Illustrate different deductions available for an individual as per Section 80.</p>



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			CO5: Assess total income of individual in order to determine tax liability.
6	Ability Enhancement Course (AEC)	Computer systems & Applications Paper - I	<p>CO1: Elucidate the aspects of data communication, networking and internet for bringing awareness about cyber security.</p> <p>CO2: Gain knowledge about the concepts of database and MySQL</p> <p>CO3: Compute the different queries relating to Database-MySQL.</p> <p>CO4: Create worksheet for data analysis in MS-Excel.</p>

SEMESTER VI

Sr. No.	Course Component	Course	Course Outcomes
1	Discipline Specific Elective (DSE) Course	Financial Accounting and Auditing - IX Financial Accounting	<p>CO1: Illustrate purchase consideration and methods of amalgamation of companies.</p> <p>CO2: Apply Accounting Standards 11 for treatment of sale and credit transactions of foreign currency.</p> <p>CO3: Prepare liquidator's final statement in case of winding up of companies.</p> <p>CO4: Outline underwriting of shares and debentures, and accounting treatment based on type of underwriting.</p> <p>CO5: Construct the final accounts of Limited Liability Partnership (LLP) by conversion method.</p>
2	Discipline Specific Elective (DSE) Course	Financial Accounting and Auditing - X Cost Accounting	<p>CO1: Prepare various ledger accounts under the cost control system relating to cost and financial records.</p> <p>CO2: Construct contract account to identify profit or loss on the basis of its level of completion.</p>



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			<p>CO3: Examine the concept of process costing to understand the optimum utilization of resources in production cycle.</p> <p>CO4: Solve practical problems based on marginal costing, at different production and profitable levels for better managerial decisions.</p> <p>CO5: Measure the efficiency in production and effectiveness of cost managers to identify the causes of variances.</p> <p>CO6: Outline emerging concepts of cost accounting for effective managerial decisions and sustainable businesses.</p>
3	Discipline Related Elective (DRE) Course	Commerce - VI	<p>CO1: Relate Human Resource Management (HRM) with Human Resource Planning (HRP), recruitment & selection processes for optimum use of human resources.</p> <p>CO2: Examine the functions of HR manager with regards to Human Resource Development (HRD), performance appraisal and career planning of employees.</p> <p>CO3: Evaluate the various HR competencies to enable better human relations in an organization.</p> <p>CO4: Identify the trends and challenges in HRM in changing business environment.</p>
4	Discipline Related Elective (DRE) Course	Business Economics - VI	<p>CO1: Outline theories and gains of international trade to help boost the economy.</p> <p>CO2: Discuss commercial policy including trade barriers and international economy integration for promotion of foreign trade.</p> <p>CO3: Explain the importance of balance of payment and WTO.</p> <p>CO4: Analyze the forex market and the role of RBI in inducing foreign investments.</p>
5	Ability Enhancement Course (AEC)	Direct & Indirect Taxation Paper - II	<p>CO1: Explain concepts of GST and its terminology.</p>



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			<p>CO2: Illustrate various transactions for supply and identify levy of a particular tax.</p> <p>CO3: Analyze the concepts of supply, time, place, and value for charging GST.</p> <p>CO4: Compute input tax credit for payment of GST.</p> <p>CO5: Illustrate provisions related to registration under GST Act.</p>
6	Ability Enhancement Course (AEC)	Computer systems & Applications Paper - II	<p>CO1: Explain the major components of e-commerce infrastructure.</p> <p>CO2: Create spreadsheet by using functions and templates in advanced MS-Excel.</p> <p>CO3: Make use of advanced MS-Excel tools for statistical data analysis to aid effective decision making.</p> <p>CO4: Design frontend applications using visual basic.</p>



PROGRAMME SPECIFIC OUTCOMES – BMS

- **PSO1:** Identify the management problems and issues to recommend relevant solutions.
- **PSO2:** Analyze the market and business environment.
- **PSO3:** Develop marketing plans and apply ethical strategies in business.
- **PSO4:** Create sustainable business plans and reports of events.

COURSE OUTCOMES FOR BMS PROGRAM

SEMESTER I

Sr. No.	Course Component	Course	Course Outcomes
1	Elective Course (EC)	Introduction to Financial Accounts	<p>CO1: Gain knowledge about the accounting principles, and Indian & global accounting standards using modern tools & techniques.</p> <p>CO2: Identify accounting transactions relating to receipts and expenditure & rectifying errors in bank reconciliation statements.</p> <p>CO3: Use accounting skills to solve problems of depreciation & trial balance.</p> <p>CO4: Interpret accounts of sole trading and manufacturing concerns in order to improve its profitability and performance.</p>
2	Elective Course (EC)	Business Law	<p>CO1: Explain the concepts of contract with its essential elements and the provisions of The Sale of Goods Act, 1930.</p> <p>CO2: Determine the legal provisions relating to The Negotiable Instruments Act 2015 and Consumer Rights and its redressal.</p> <p>CO3: Discuss the meaning, incorporation, and relevant clauses of company.</p> <p>CO4: Assess impact of different types of IPR on business.</p>



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3	Elective Course (EC)	Business Statistics	<p>CO1: Compute measures of central tendency as an effective tool for data interpretation.</p> <p>CO2: Measure the variation in the data value and the degree of relationship between variables using correlation and their linear relationship through regression analysis.</p> <p>CO3: Estimate the trend of time series and change in the level of price using index numbers for forecasting decisions.</p> <p>CO4: Determine probabilities by applying probability laws and decision-making tools for effective managerial decisions.</p>
4	Ability Enhancement Compulsory Course (AECC)	Business Communication - I	<p>CO1: Explain the different aspects of communication and the modern modes of communication.</p> <p>CO2: Analyze the different obstacles in business communication, aspects of business ethics and human rights.</p> <p>CO3: Design business and personnel correspondence for effective business communication skills.</p> <p>CO4: Develop language and soft skills to enhance managerial effectiveness.</p>
5	Skill Enhancement Course (SEC)	Foundation Course - I	<p>CO1: Explain multicultural, linguistic and regional diversity in the society to become responsible citizens.</p> <p>CO2: Identify the concepts of stratification relating to gender and disabilities to develop mutual concern for members of society.</p> <p>CO3: Examine the disparities and inequalities existing in the society to bring about ethical change.</p> <p>CO4: Analyze the Indian Constitution system for sustainable practices.</p> <p>CO5: Outline the significant aspects of political processes in urban and rural areas to be participative citizens.</p>



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6	Core Course (CC)	Foundation of Human Skills	<p>CO1: Gain knowledge of human nature - personality, attitude, thinking, learning and perception for cordial environment in organization.</p> <p>CO2: Analyze group behaviour in organizational processes and systems for effective teamwork.</p> <p>CO3: Examine organizational culture and motivation at workplace for improving organizational effectiveness and efficiency.</p> <p>CO4: Evaluate organizational change, creativity and development, and work stress for organizational sustainability.</p>
7	Core Course (CC)	Business Economics-I	<p>CO1: Elaborate on the tools and concepts of business economics for effective business operations.</p> <p>CO2: Analyze demand for computing and forecasting sales for effective business decision making.</p> <p>CO3: Examine production laws and cost concepts including break-even for effective business application.</p> <p>CO4: Evaluate pricing, output decisions and profitability of perfect and imperfect competitive markets for effective business management.</p> <p>CO5: Justify pricing practices for determining customer value in effective managerial decisions.</p>

SEMESTER II

Sr. No.	Course Component	Course	Course Outcomes
1	Elective Course (EC)	Principles of Marketing	<p>CO1: Gain knowledge on various aspects of marketing.</p> <p>CO2: Analyze marketing environment, research, and consumer behaviour to achieve marketing goals.</p>



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			<p>CO3: Develop marketing mix programs for better marketing decisions.</p> <p>CO4: Evaluate segmentation, targeting and positioning of markets with its current trends for effective marketing operations.</p>
2	Elective Course (EC)	Industrial Law	<p>CO1: Outline Industrial Disputes Act and Trade Union Act for framing of effective HR policies.</p> <p>CO2: Discuss the legal provisions relating to health, safety, welfare, and workmen's compensation for employee motivation.</p> <p>CO3: Explain the social legislations relating to insurance and provident fund for benefits of employees.</p> <p>CO4: Interpret the laws related to compensation management with respect to wages, bonus and gratuity.</p>
3	Elective Course (EC)	Business Mathematics	<p>CO1: Apply the concepts of functions, interest, annuity, methods of counting for business sustainability.</p> <p>CO2: Make use of matrix algebra as a tool in business and economics for decision making.</p> <p>CO3: Apply the concepts of derivatives in economics and business.</p> <p>CO4: Interpret various interpolation methods and finite difference concepts in business forecasting.</p>
4	Ability Enhancement Compulsory Course (AECC)	Business Communication - II	<p>CO1: Develop presentation skills for effective business communication.</p> <p>CO2: Influence group communication by understanding the aspects of interviews, meetings and public relations for effective team building.</p> <p>CO3: Build effective business writing skills with respect to preparing trade letters.</p>



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			<p>CO4: Make up language writing skills by detailing reports, business proposals and summary making for better managerial decisions.</p>
5	Skill Enhancement Course (SEC)	Foundation Course - II	<p>CO1: Explain the changing business trends in the Indian society with global context.</p> <p>CO2: Identify fundamental values for righteous human behaviour and lifelong learning.</p> <p>CO3: Analyze the different environmental components to contribute towards sustainable development.</p> <p>CO4: Relate the issues of stress and conflicts for developing ethical values in the society.</p> <p>CO5: Apply managerial skills to build peace and harmony in the society.</p>
6	Core Course (CC)	Business Environment	<p>CO1: Identify various elements of business environment for sustainability.</p> <p>CO2: Analyze the political and legal environments for business operational decisions.</p> <p>CO3: Interpret the impact of socio-cultural, technological, and competitive environments for business development.</p> <p>CO4: Describe the international business environment for gaining opportunities in global markets.</p>
7	Core Course (CC)	Principles of Management	<p>CO1: Explain various concepts of management and evolution of management thoughts: classical approach to modern approach.</p> <p>CO2: Identify the different concepts of planning & decision making for better managerial decisions.</p> <p>CO3: Appraise the concepts of organizing, organization structure and delegation of authority for effective team building.</p>



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CO4: Examine the concepts of directing, leadership, coordination & controlling for effective management.

SEMESTER III

Sr. No.	Course Component	Course	Course Outcomes
1	Elective Course (EC)	Consumer Behaviour	<p>CO1: Analyze the consumer behaviour to expand the markets.</p> <p>CO2: Elucidate individual determinants of consumer behaviour for business sustainability.</p> <p>CO3: Discuss the environment determinants of consumer behaviour for effective marketing strategies.</p> <p>CO4: Describe various models of consumer decision making and new trends for effective marketing operations.</p>
2	Elective Course (EC)	Advertising	<p>CO1: Outline the overview of advertising including its ethical and legal aspects.</p> <p>CO2: Apply the strategy and planning process in advertising for developing effective promotion mix.</p> <p>CO3: Develop creative aspects in advertising to attract the attention of the target audience.</p> <p>CO4: Evaluate the budget, effectiveness of ad campaign, current trends in advertising to gain competitive advantage and career options in advertising industry.</p>
3	Ability Enhancement Compulsory Course (AECC)	Information Technology in Business Management - I	<p>CO1: Outline the concept of database, IT resources, digital economy, and IT development trends for effective IT support in management.</p> <p>CO2: Apply MS-Office for effective office automation and operational efficiency.</p>



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			<p>CO3: Utilize e-mail, internet and its applications for effective business correspondence.</p> <p>CO4: Support business sustainability from IT risk by using internet security system.</p>
4	Skill Enhancement Course (SEC)	Foundation Course - III	<p>CO1: Summarize issues relating to human rights violations and its redressal.</p> <p>CO2: Illustrate the issues of environment and human rights, and the mechanisms to cope with it.</p> <p>CO3: Develop scientific temper towards technology and its use in everyday life.</p> <p>CO4: Acquire ability to use soft skills for effective interpersonal communication.</p>
5	Core Course (CC)	Business Planning & Entrepreneurial Management	<p>CO1: Explain theories and the external influences of entrepreneurial development for a successful business.</p> <p>CO2: Compare different types of entrepreneurs for better business opportunities in the market.</p> <p>CO3: Develop ideas and business plans to start a business venture.</p> <p>CO4: Evaluate venture development and new trends in entrepreneurship for business sustainability.</p>
6	Core Course (CC)	Accounting for Managerial Decisions	<p>CO1: Interpret financial statements for managerial effectiveness of limited companies.</p> <p>CO2: Justify financial statements using ratios as tools to examine company's financial position for operational efficiency.</p> <p>CO3: Identify the liquidity & long-term solvency of a company to prepare cash flow statements.</p> <p>CO4: Assess receivables & working capital requirements for better management operations and sustainability.</p>



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7	Core Course (CC)	Strategic Management	<p>CO1: Outline concepts of strategic management and its alignment to business objectives.</p> <p>CO2: Evaluate levels of strategy formulation to gain competitive advantage in the market.</p> <p>CO3: Analyze models of strategy implementation for business growth and development.</p> <p>CO4: Determine the elements of strategy evaluation and control for better operational efficiency.</p>
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SEMESTER IV

Sr. No.	Course Component	Course	Course Outcomes
1	Elective Course (EC)	Integrated Marketing Communication	<p>CO1: Outline the basic concepts and promotional tools for achieving objectives of the IMC program.</p> <p>CO2: Elucidate advertising and sales promotions as IMC tools for preparation of effective marketing programs.</p> <p>CO3: Explain the role of direct marketing, public relations, publicity, and personal selling in increasing the effectiveness of sales.</p> <p>CO4: Evaluate the ethics in IMC and its current trends for market sustainability.</p>
2	Elective Course (EC)	Rural Marketing	<p>CO1: Elaborate the profile, potential and problems of rural marketing to tap business opportunities.</p> <p>CO2: Analyze rural market environment and rural consumer behaviour for gaining competitive advantage in the market.</p> <p>CO3: Identify best marketing mix possibilities for rural consumers for effective marketing decisions.</p> <p>CO4: Outline distribution and communication strategies for rural consumers for effective market penetration.</p>



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3	Ability Enhancement Compulsory Course (AECC)	Information Technology in Business Management - II	<p>CO1: Develop the perspective of major functional areas of MIS for effective managerial decision-making.</p> <p>CO2: Construct information flow between all business functions and connections to external stakeholders.</p> <p>CO3: Outline requirements and applications of data warehousing and its relationship with database management.</p> <p>CO4: Discuss the scope of outsourcing in IT and business including cost cutting measures.</p>
4	Skill Enhancement Course (SEC)	Foundation Course - IV	<p>CO1: Identify the significance of contemporary rights & procedures to file grievances for promoting harmony & equality in the country.</p> <p>CO2: Examine approaches to understand ecology and environment principles for sustainable development.</p> <p>CO3: Evaluate significant modern technologies & its applications in overall scientific development of society.</p> <p>CO4: Make use of the basics of competitive exams and soft skills for better career options.</p>
5	Core Course (CC)	Business Economics-II	<p>CO1: Analyze nature of key macroeconomic variables and tenets of Keynesian economics through the aggregate demand and supply model for improving the liquidity in the economy.</p> <p>CO2: Illustrate the IS-LM model, theory of employment, inflation, and its importance to achieve economic stability.</p> <p>CO3: Evaluate the role of government in public expenditure, public debt, and fiscal and deficit management for economic sustainability of the country.</p> <p>CO4: Outline theories of international trade, commercial policies for promotion of foreign trade, basics of forex market and its importance to balance of payment to help boost the economy.</p>



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6	Core Course (CC)	Business Research Methods	<p>CO1: Identify components of research to undertake research process in business.</p> <p>CO2: Examine the methods of data collection and processing for better business solutions.</p> <p>CO3: Illustrate data analysis and interpretations for better managerial decision making.</p> <p>CO4: Outline the nuances of writing research report applying ethical standards.</p>
7	Core Course (CC)	Production & Total Quality Management	<p>CO1: Explain the objectives and components of production management to improve business efficiency in production.</p> <p>CO2: Gain knowledge of material and inventory management for smooth flow of production operations.</p> <p>CO3: Apply the basics of products and services to quality dimensions for a sustainable business.</p> <p>CO4: Relate quality improvement strategies and certifications as best business practices.</p>

SEMESTER V

Sr. No.	Course Component	Course	Course Outcomes
1	Elective Course (EC)	Services Marketing	<p>CO1: Evaluate the different aspects of service marketing to develop customer loyalty.</p> <p>CO2: Analyze the key elements of service marketing mix to gain competitive advantage to consumers.</p> <p>CO3: Develop quality aspects in services marketing to bring about better management of services.</p> <p>CO4: Discuss the trends and ethical aspects of services marketing in national and international markets for expansion.</p>



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2	Elective Course (EC)	E-Commerce & Digital Marketing	<p>CO1: Acquaint with concepts, impact and trends in e-commerce and m-commerce to understand its application in various sectors.</p> <p>CO2: Examine e-business and its application for business sustainability.</p> <p>CO3: Elucidate on payment, security, privacy & legal issues in e-commerce for ethical practices in business.</p> <p>CO4: Analyze digital marketing with its latest developments for winning a competitive edge in tough markets.</p>
3	Elective Course (EC)	Sales & Distribution Management	<p>CO1: Describe the various elements of sales and distribution management for efficient sales operations.</p> <p>CO2: Explain market analysis and selling approach for business growth and expansion.</p> <p>CO3: Evaluate the aspects of distribution channel management for effective logistic management.</p> <p>CO4: Elucidate evaluation, control and ethics in sales and distribution management for achieving marketing goals.</p>
4	Elective Course (EC)	Customer Relationship Management	<p>CO1: Identify various components of CRM to attract and retain customers for expansion of business.</p> <p>CO2: Analyze marketing initiatives, customer service and data management to develop long term customer relationship and business profitability.</p> <p>CO3: Evaluate process of building CRM strategies for business sustainability.</p> <p>CO4: Examine the new trends, technological developments, and ethical issues in the field of CRM to stay ahead of competition.</p>
5	Core Course (CC)	Logistics & Supply Chain Management	<p>CO1: Gain knowledge of logistics and supply chain management, customer service and demand</p>



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			<p>forecasting for better distribution of goods and services.</p> <p>CO2: Discuss the various elements of logistic mix to bring effectiveness and efficiency in distribution function.</p> <p>CO3: Evaluate inventory, logistic costing, performance management, logistic network analysis to gain competitive advantage in the market.</p> <p>CO4: Describe recent trends in logistics and supply chain management to sustain in global market.</p>
6	Ability Enhancement Course (AEC)	Corporate Communication & Public Relations	<p>CO1: Elaborate on the key concepts, relevance, and ethical and legal aspects in corporate communication.</p> <p>CO2: Analyze significance of PR in business to build corporate image.</p> <p>CO3: Outline the areas of communication for effective development of its strategies for different stakeholders.</p> <p>CO4: Elucidate new technologies in communication to improve networking and corporate interactions at global level.</p>

SEMESTER VI

Sr. No.	Course Component	Course	Course Outcomes
1	Elective Course (EC)	Brand Management	<p>CO1: Outline the meaning and importance of brand management so as to improve consumer awareness.</p> <p>CO2: Apply the brand marketing programs to build corporate image.</p> <p>CO3: Measure the outcome of brand equity to sustain business profitability.</p> <p>CO4: Develop brand strategies for organizational growth and sustainability.</p>



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2	Elective Course (EC)	Retail Management	<p>CO1: Gain knowledge on concepts, formats, and emerging trends in retailing for market development.</p> <p>CO2: Outline the profile of retail consumers for developing a good retail strategy.</p> <p>CO3: Examine merchandise management and retail pricing to increase retail sales.</p> <p>CO4: Analyze the components of store management, legal and ethical issues in retailing for sustainability and career options in retail.</p>
3	Elective Course (EC)	International Marketing	<p>CO1: Elucidate international marketing with reference to international trade for globalization.</p> <p>CO2: Analyze markets for understanding feasibility and profitability of entering international markets.</p> <p>CO3: Design international marketing mix decisions for successful marketing programs in global context.</p> <p>CO4: Formulate international marketing plan for better services in global context.</p>
4	Elective Course (EC)	Media Planning & Management	<p>CO1: Explain an overview of media and media planning for identifying better prospects for effective consumer reach.</p> <p>CO2: Compare various media mix and emerging media to form media strategy for successful and effective promotion techniques.</p> <p>CO3: Identify media budgeting, buying, and scheduling for better media decisions.</p> <p>CO4: Interpret media measurement and evaluation of media buys for a successful advertisement.</p>
5	Core Course (CC)	Operation Research	<p>CO1: Solve LPP using appropriate techniques to translate obtained results into effective managerial solutions.</p>



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			<p>CO2: Solve transportation & assignment problems to aid in enhancing logistical competency of an organization.</p> <p>CO3: Apply CPM & PERT models to ensure successful completion of projects.</p> <p>CO4: Make strategic decision using game theory and job sequencing in competitive situations.</p>
6	Ability Enhancement Course (AEC)	Project Work	<p>CO1: Execute independent research projects on various topics relevant to the study.</p> <p>CO2: Evaluate research-based and scholarly literature.</p> <p>CO3: Apply suitable research design.</p> <p>CO4: Compose the research report and bibliography in the most effective way.</p> <p>CO5: Develop research as a career.</p>



PROGRAMME SPECIFIC OUTCOMES – B.Com. (B&I)

- **PSO1:** Evaluate emerging trends in the banking & insurance industry to provide better business solutions in national and international markets.
- **PSO2:** Analyze the financial aspects of banking and insurance to prepare investment portfolios.
- **PSO3:** Illustrate managerial competencies in allied areas of banking & insurance.
- **PSO4:** Apply ethical practices in financial undertakings for a sustainable economy.

COURSE OUTCOMES FOR B.Com. (B&I) PROGRAM

SEMESTER I

Sr. No.	Course Component	Course	Course Outcomes
1	Elective Course (EC)	Environment and Management of Financial Services	<p>CO1: Explain the financial system in banking and insurance for economic development of a country.</p> <p>CO2: Examine the functioning of banking and insurance companies to attain economic growth.</p> <p>CO3: Analyze the management, regulations and development in banking and insurance companies for growth and sustainability.</p> <p>CO4: Relate regulatory and development framework of banking and insurance companies for ethical and sustainable business operations.</p>
2	Elective Course (EC)	Principles of Management	<p>CO1: Analyze the evolution of management by different management thinkers.</p> <p>CO2: Examine the processes and functions of management for effective business practices in banking and insurance companies.</p> <p>CO3: Outline the organization structure of banking and insurance companies for effective business operations.</p> <p>CO4: Elaborate on business leaders in India and global context with special reference to banking and insurance sectors.</p>



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3	Elective Course (EC)	Financial Accounting - I	<p>CO1: Explain the basic concepts of accounting.</p> <p>CO2: Apply the accounting standards to understand managerial decisions and financial statements.</p> <p>CO3: Assess stocks, depreciation, goodwill and hire purchase for organizations.</p> <p>CO4: Construct financial records of an organization.</p>
4	Ability Enhancement Compulsory Course (AECC)	Business Communication - I	<p>CO1: Explain the different aspects of communication and the modern modes of communication.</p> <p>CO2: Analyze the different obstacles in business communication, aspects of business ethics and human rights.</p> <p>CO3: Design business and personnel correspondence for effective business communication skills.</p> <p>CO4: Develop language and soft skills to enhance managerial effectiveness.</p>
5	Skill Enhancement Course (SEC)	Foundation Course - I	<p>CO1: Explain multicultural, linguistic, and regional diversity in the society to become responsible citizens.</p> <p>CO2: Identify the concepts of stratification relating to gender and disabilities to develop mutual concern for members of society.</p> <p>CO3: Examine the disparities and inequalities existing in the society to bring about ethical change.</p> <p>CO4: Analyze the Indian Constitution system for sustainable practices.</p> <p>CO5: Outline the significant aspects of political processes in urban and rural areas to be participative citizens.</p>
6	Core Course (CC)	Business Economics - I	<p>CO1: Outline tools and concepts of business economics for effective business operations.</p>



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			<p>CO2: Analyze demand for computing and forecasting sales for effective business decision making.</p> <p>CO3: Determine production laws and cost concepts including break-even for effective business application.</p> <p>CO4: Examine pricing, output decisions and profitability of perfect and imperfect competitive markets for effective business management.</p> <p>CO5: Evaluate pricing practices for determining customer value in effective managerial decision.</p>
7	Core Course (CC)	Quantitative Methods - I	<p>CO1: Impart abilities to collect, present and analyze data.</p> <p>CO2: Compute measures of central tendency as an effective tool for data interpretation.</p> <p>CO3: Appreciate measures of dispersion as an effective tool of evaluation in varied fields.</p> <p>CO4: Investigate the degree of relationship between variables using correlation and their linear relationship through regression analysis.</p> <p>CO5: Identify an appropriate probability distribution for the analysis of data in the research problem.</p> <p>CO6: Estimate the change in the level of price using index numbers for forecasting decisions.</p> <p>CO7: Compute the insurance values by understanding the policies and procedures.</p>

SEMESTER II

Sr. No.	Course Component	Course	Course Outcomes
1	Elective Course (EC)	Principles and Practices of Banking & Insurance	CO1: Explain the concepts, functions, and regulations in banking for effective banking operations.



			<p>CO2: Analyze the structure and regulations of banking to accelerate economic development of the country.</p> <p>CO3: Explain the evolution of insurance and the scope of risk management for contemporary insurance practices.</p> <p>CO4: Examine the business environment in insurance sector with regard to Indian context.</p>
2	Elective Course (EC)	Business Law	<p>CO1: Outline the provisions of Indian legal system for social harmony and peace.</p> <p>CO2: Elaborate the salient components of Indian Constitution.</p> <p>CO3: Outline the performance of contract and modes of discharge of contract along with remedies on breach of contract.</p> <p>CO4: Describe the special contracts of indemnity, guarantee, bailment, pledge, agency, and The Sale of Goods Act,1930.</p> <p>CO5: Explain the legal provisions relating to The Negotiable Instruments Act 2015</p> <p>CO6: Apply the knowledge of IT Act for cyber safety and security to bring about effective e-governance.</p>
3	Elective Course (EC)	Financial Accounting - II	<p>CO1: Evaluate the methods of valuation of goodwill and shares for better asset management of a company.</p> <p>CO2: Examine the provisions to comply regarding buyback of shares of a company.</p> <p>CO3: Gain knowledge about the legal provisions regarding redemption of shares.</p> <p>CO4: Outline the legal provisions regarding redemption of debentures.</p>



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4	Ability Enhancement Compulsory Course (AECC)	Business Communication - II	<p>CO1: Develop presentation skills for effective business communication.</p> <p>CO2: Influence group communication by understanding the aspects of interviews, meetings, and public relations for effective team building.</p> <p>CO3: Create effective business writing skills with respect to preparing trade letters.</p> <p>CO4: Improve language writing skills by detailing reports, business proposals and summary making for better managerial decisions.</p>
5	Skill Enhancement Course (SEC)	Foundation Course - II	<p>CO1: Explain the changing business trends in the Indian society with global context.</p> <p>CO2: Identify fundamental values for righteous human behaviour and lifelong learning.</p> <p>CO3: Analyze the different environmental components to contribute towards sustainable development.</p> <p>CO4: Relate the issues of stress and conflicts for developing ethical values in the society.</p> <p>CO5: Apply managerial skills to build peace and harmony in the society.</p>
6	Core Course (CC)	Organizational Behaviour	<p>CO1: Explain organizational behaviour with reference to different theories and techniques of motivation in banking and insurance industry.</p> <p>CO2: Examine group dynamics for effective team building and soft skills development in the organization.</p> <p>CO3: Analyze aspects of organizational culture and change management for long term sustainability of the organization.</p> <p>CO4: Interpret the concepts, importance, and techniques of OD for organization prosperity.</p>



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7	Core Course (CC)	Quantitative Methods - II	<p>CO1: Solve research problems by hypothesis testing.</p> <p>CO2: Outline conversion of real-life business problems into mathematical model and obtain optimum solutions.</p> <p>CO3: Make use of matrix algebra as a tool in business and economics for decision making.</p> <p>CO4: Compute word problems related to ratios, proportions, and percentages.</p> <p>CO5: Utilize statistical tools and techniques to measure risks in investment management.</p> <p>CO6: Determine economic indicators related to GDP which enable agricultural and industrial commodity pricing.</p>
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SEMESTER III

Sr. No.	Course Component	Course	Course Outcomes
1	Elective Course (EC)	Financial Management - I	<p>CO1: Outline the emerging concepts of financial management to enhance managerial competencies.</p> <p>CO2: Compute a viable financial goal setting and time value of money.</p> <p>CO3: Analyze investment decisions relating to capital budgeting for effective financial sustainability.</p> <p>CO4: Apply the various methods to measure the cost of capital and the optimal capital structure for financial decisions.</p>
2	Elective Course (EC)	Management Accounting	<p>CO1: Implement the concepts of management accounting in the decision-making process of an organization.</p> <p>CO2: Analyze financial data by using different ratios to make financial decisions as investors, lenders, and creditors.</p>



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			<p>CO3: Evaluate working capital requirements & compute operating cycle for organizational sustainability.</p> <p>CO4: Gain knowledge on the concepts and implications of dividend policy for sustaining shareholder's wealth.</p>
3	Elective Course (EC)	Organizational Behaviour	<p>CO1: Evaluate individual behaviour at a workplace environment for improving professional effectiveness.</p> <p>CO2: Analyze group dynamics at workplace and its effects on organizational effectiveness.</p> <p>CO3: Discuss the organizational dynamics relating to its climate, structure, and the new design options for effective management.</p> <p>CO4: Discover the practices and problems of OB in the banking and insurance sectors for effective managerial solutions.</p>
4	Ability Enhancement Compulsory Course (AECC)	Information Technology in Banking & Insurance - I	<p>CO1: Illustrate the concepts of ecommerce and its application for effective business operations.</p> <p>CO2: Analyze the various conceptual and legal aspects of e-banking including the development of CBS in India.</p> <p>CO3: Build capability skills on MS-Word and MS-Excel for carrying out of smooth banking processes.</p> <p>CO4: Evaluate the importance of cyber security, privacy, and ethical issues for secured monetary transactions.</p>
5	Skill Enhancement Course (SEC)	Foundation Course - III	<p>CO1: Summarize issues relating to human rights violations and its redressal.</p> <p>CO2: Illustrate the issues of environment and human rights, and the mechanisms to cope with it.</p> <p>CO3: Develop scientific temper towards technology and its use in everyday life.</p>



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			CO4: Acquire ability to use soft skills for effective interpersonal communication.
6	Core Course (CC)	Financial Markets	<p>CO1: Elucidate structure and characteristics of Indian financial system along with regulatory institutions.</p> <p>CO2: Determine the functioning and operations of financial markets in India for the growth and development of the economy.</p> <p>CO3: Define commodity market and its structure, participants, and commodity exchange at national and international levels.</p> <p>CO4: Explain the derivatives market to manage the underlying assets and risks to meet the objectives of investment.</p>
7	Core Course (CC)	Direct Taxation	<p>CO1: Examine basic concepts in direct tax relating to total income and residential status.</p> <p>CO2: Assess income from salary, house property, profit, gain from business and profession.</p> <p>CO3: Compute income from capital gains and other sources taking into consideration Section 10 of exclusion of income.</p> <p>CO4: Compute taxable income considering deduction available under section 80.</p>

SEMESTER IV

Sr. No.	Course Component	Course	Course Outcomes
1	Elective Course (EC)	Financial Management - II	<p>CO1: Estimate the working capital requirements to meet short term liquidity and solvency of the company.</p> <p>CO2: Analyze cash management, receivables, and inventory for managerial effectiveness.</p>



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			<p>CO3: Prepare various budgets for managerial effectiveness and efficiency in case of sales and production.</p> <p>CO4: Identify financial policy and corporate strategy to bring out better financial discipline in the long run.</p>
2	Elective Course (EC)	Cost Accounting	<p>CO1: Explain various elements and components of total cost for better cost control.</p> <p>CO2: Prepare the estimated cost sheet to know the product price and reconciliation statement of cost and financial records.</p> <p>CO3: Solve practical problems based on marginal costing, at different production and profitable levels for better managerial decisions.</p> <p>CO4: Measure the efficiency in production and effectiveness of cost managers to identify the causes of variances.</p>
3	Elective Course (EC)	Entrepreneurship Management	<p>CO1: Demonstrate various aspects of entrepreneurship to become a successful entrepreneur.</p> <p>CO2: Analyze forms of entrepreneurial structures and business plan for effective business operations.</p> <p>CO3: Examine the key areas of new venture in entrepreneurship for better employability skills.</p> <p>CO4: Evaluate the evolving trends in entrepreneurship.</p>
4	Ability Enhancement Compulsory Course (AECC)	Information Technology in Banking & Insurance - II	<p>CO1: Analyze modes of banking and the emerging trends in banking.</p> <p>CO2: Determine the recent technological changes in banking industry and statutory regulations for dealing with fraudulent transactions.</p> <p>CO3: Make use of IT applications in the banking sector to gain competitive advantage.</p>



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			<p>CO4: Apply presentation skills and online communication tools in the field of banking sector.</p>
5	Skill Enhancement Course (SEC)	Foundation Course - IV	<p>CO1: Identify the significance of contemporary rights and procedures to file grievances to promote harmony and equality in the country.</p> <p>CO2: Examine approaches to understand ecology and environment principles for sustainable development.</p> <p>CO3: Evaluate significant modern technologies and its applications in overall scientific development of society.</p> <p>CO4: Make use of the basics of competitive exams and soft skills for better career options.</p>
6	Core Course (CC)	Corporate & Securities Law	<p>CO1: Discuss the doctrines governing corporates and its application to banking and insurance sectors.</p> <p>CO2: Examine the regulatory framework governing stock exchange as per Securities Contracts Regulation Act, 1956.</p> <p>CO3: Explain the constituents of SEBI and its guidelines for issue of disclosure and investor protection.</p> <p>CO4: Outline the legal framework of depository and depository participants.</p>
7	Core Course (CC)	Business Economics - II	<p>CO1: Analyze nature of key macroeconomic variables and tenets of Keynesian economics through the aggregate demand and supply model for improving the liquidity in the economy.</p> <p>CO2: Illustrate the IS-LM model, theory of employment, inflation, and its importance to achieve economic stability.</p> <p>CO3: Evaluate the role of government in public expenditure, public debt, and fiscal and deficit management for economic sustainability of the country.</p>



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CO4: Outline theories of international trade, commercial policies for promotion of foreign trade, basics of forex market and its importance to balance of payment to help boost the economy.

SEMESTER V

Sr. No.	Course Component	Course	Course Outcomes
1	Elective Course (EC)	Financial Reporting & Analysis (Corporate Banking & Insurance)	<p>CO1: Prepare the final accounts of banking companies with consideration of rebate and discounting factor as per legal provisions to prepare the annual report.</p> <p>CO2: Interpret final accounts, after its preparation, for insurance companies as per IRDA Act.</p> <p>CO3: Construct the corporate final accounts to provide information as per revised Schedule VI of Companies Act, 2013.</p> <p>CO4: Evaluate the financial performance of companies by using ratio analysis techniques and cash flow statements.</p> <p>CO5: Discuss the accounting principles of IFRS.</p>
2	Elective Course (EC)	Auditing - I	<p>CO1: Gain knowledge about auditing concepts, errors, frauds, and true & fair view.</p> <p>CO2: Outline the planning, procedures, and documentation for analytical review of audit reports.</p> <p>CO3: Evaluate audit techniques like internal control, internal check & internal audit to prepare ethical financial statements.</p> <p>CO4: Examine the vouching techniques of expenses and income for true and fair view purpose.</p> <p>CO5: Analyze the procedure of verification for inspection of assets and liabilities.</p>



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3	Elective Course (EC)	Strategic Management	<p>CO1: Identify the elements and components strategic management for business growth and development.</p> <p>CO2: Analyze strategic management environment to gain competitive advantage.</p> <p>CO3: Identify the levels of strategies and aspects involved in strategic choice for market expansion and profitability.</p> <p>CO4: Examine the process of implementation of strategy for business sustainability.</p> <p>CO5: Assess the approaches of strategic evaluation for better control of business operations.</p>
4	Elective Course (EC)	Business Ethics and Corporate Governance	<p>CO1: Explain the importance, functions, and elements of ethics in the business context.</p> <p>CO2: Apply various principles and practices of ethics in different areas of business to gain competitive advantage.</p> <p>CO3: Outline corporate governance models for better mechanisms in business.</p> <p>CO4: Examine corporate governance through holy scriptures in framing various committees to solve managerial problems.</p> <p>CO5: Apply business ethics in the global context to avoid fraud and scams in financial institutions.</p>
5	Core Course (CC)	International Banking and Finance	<p>CO1: Explain the concepts of international finance with reference to its evolution and exchange rate systems.</p> <p>CO2: Elaborate different components of international market as capital, equity, and bond markets for sustainable Indian economy.</p> <p>CO3: Determine the structure and regulations of foreign exchange market in India and FOREX rates with reference to international transactions.</p>



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			<p>CO4: Analyze factors and methods to overcome risk related to foreign exchange transactions for financial stability of companies and countries.</p> <p>CO5: Elaborate functions, lending operations and emerging trends in international banking.</p>
6	Ability Enhancement Course (AEC)	Research Methodology	<p>CO1: Identify components of research to undertake research process in banking and insurance sectors.</p> <p>CO2: Examine the methods of data collection and processing for better research outcomes.</p> <p>CO3: Analyze the data and interpret to arrive at effective decisions.</p> <p>CO4: Compare various advanced statistical techniques to arrive at scientific solutions for business problems.</p> <p>CO5: Demonstrate research report writing skills of a given problem for making strategic choice.</p>

SEMESTER VI

Sr. No.	Course Component	Course	Course Outcomes
1	Elective Course (EC)	Security Analysis and Portfolio Management	<p>CO1: Evaluate portfolio to select suitable investment options.</p> <p>CO2: Design the investment portfolio by analyzing the different models of return.</p> <p>CO3: Compare different analytical tools for portfolio management to check profitability based on fundamentals of companies.</p> <p>CO4: Demonstrate technical analysis of portfolio for prediction of returns on investments in future.</p> <p>CO5: Illustrate the relationship between risk and return through Capital Asset Pricing Model and Arbitrary Pricing Theory in financial environment.</p>



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2	Elective Course (EC)	Human Resource Management	<p>CO1: Illustrate the framework of human resource management for organizational growth.</p> <p>CO2: Gain knowledge of various elements of jobs for acquiring an efficient candidate for better business operations.</p> <p>CO3: Evaluate HRP and recruitment to attract right talent in the organization.</p> <p>CO4: Determine components of training and development and performance appraisal for effective utilization of HR in the organization.</p> <p>CO5: Appraise compensation plan and participative management to motivate the employees in the organization.</p>
3	Elective Course (EC)	Turnaround Management	<p>CO1: Acquaint the aspects of business and its growth and survival strategies for business sustainability.</p> <p>CO2: Explain various aspects of industrial sickness, role of BIFR to revive sick industries.</p> <p>CO3: Examine the turnaround strategy and approaches for business profitability.</p> <p>CO4: Evaluate the contemporary business scenario in the economy.</p> <p>CO5: Analyze leadership skills and turnaround strategies for effective business operations.</p>
4	Elective Course (EC)	Marketing in Banking & Insurance	<p>CO1: Explain elements of marketing for taking effective marketing decisions in banking and insurance companies.</p> <p>CO2: Evaluate the marketing mix strategies for service industry to increase its market share.</p> <p>CO3: Determine consumer behaviour and marketing communication to improve business profitability.</p> <p>CO4: Estimate the potential in rural markets for business expansion.</p>



PATUCK-GALA COLLEGE OF COMMERCE & MANAGEMENT

			<p>CO5: Analyze the digital trends in marketing for alternative platforms of business growth.</p>
5	Core Course (CC)	Central Banking	<p>CO1: Explain the concepts, role, and contemporary issues in central banking.</p> <p>CO2: Outline the policy framework for monetary and fiscal policies for economic development.</p> <p>CO3: Illustrate the supervisory and regulatory roles of RBI in the Indian Financial System.</p> <p>CO4: Compare and contrast the functions of various Central Banks across the world.</p> <p>CO5: Examine the emerging technological trends in Central Banking.</p>
6	Ability Enhancement Course (AEC)	Project Work in Banking & Insurance	<p>CO1: Execute independent research projects on various topics relevant to the study.</p> <p>CO2: Evaluate research-based and scholarly literature.</p> <p>CO3: Apply suitable research design.</p> <p>CO4: Compose the research report and bibliography in the most effective way.</p> <p>CO5: Develop research as a career.</p>