

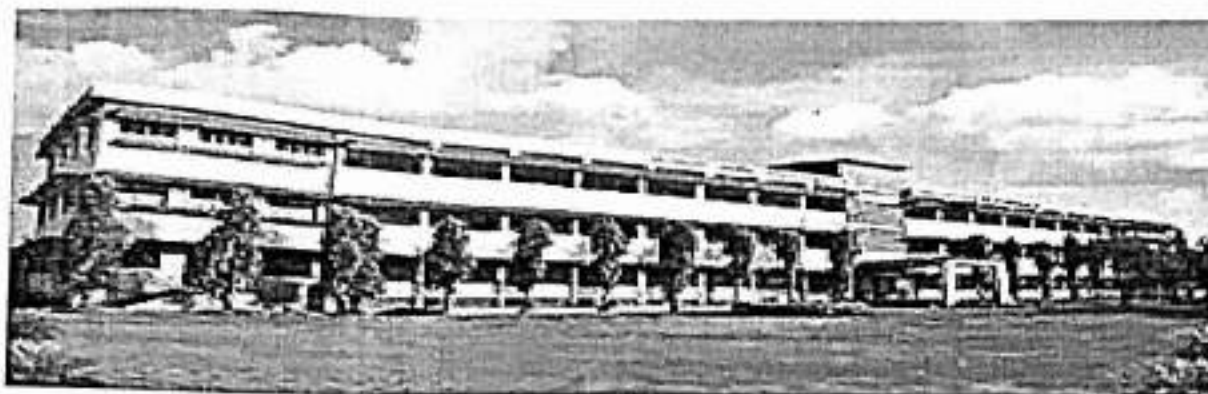


Modern Education Society's
M.E.S. College of Commerce

Sirs - 581402 (U.K.)
(Affiliated to Karnatak University Dharwad)

Phone : 08384 -236298/233098

Email ID : mesccsirs@gmail.com



2.6.1: Programme Outcomes (POs) and Course Outcomes (COs) for all Programmes offered by the institution are stated and displayed on website and attainment of POs and Cos are evaluated.

- Programme Outcomes
- Course Outcomes
- Attainment of POs and COs

Documents



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B.COM PROGRAMME OUTCOMES

- Enhances the business knowledge and to develop Entrepreneurship and Employability skills.
- Provides specialized knowledge of Accounting and Tally which helps in preparation of financial statements.
- Develops Financial Planning Skills by analyzing various sources of Business Financial.
- Enables analysis and interpretation of financial statement by using appropriate tools and techniques and drawing conclusion on the same.
- Well versed with business regulatory frame work.
- Advanced knowledge of Planning, Budgeting, Organizing and Controlling.
- Knowledge of Tax Planning, Assessment and Tax filing.
- Ability to manage and develop the human resources.
- Advanced knowledge of Marketing, commodity Market, Stock Exchange, Foreign Exchange and EXIM.
- Estimation of Cost with respect to the Project.
- Exposure of Life-long Learning: Leadership Qualities, Global Exposure, Team Spirit and Confidence Building.
- Sense of National and Social Responsibility.
- Use of ICT and Programming Skills.





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M.COM PROGRAMME OUTCOMES

- Advanced knowledge in the field of business and management.
- Development of analytical and critical thinking.
- Skills required preparing business project and carrying research activities.
- Assessment of stock and derivative market temperament
- Ability to address the bottleneck in the business.
- Preparation of project report and effective presentation.
- Advanced communicative skills.
- Knowledge of contemporary issues.
- Inculcate leadership qualities.
- Ability to boost the morale of the peers.
- Advanced knowledge of computer software for research and business decision making.





M.E.S. College of Commerce

Modern Education Society's
Sri Sai - 583401/2 (H.O.)
(Affiliated to Pimpri Chinchwad Education Trust)

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B.COM I AND II SEMESTER COURSE OUTCOMES

NEP SYLLABUS EFFECTIVE FROM ACADEMIC YEAR 2023-24

DSC 1.1: Financial Accounting

- Self-balance independent ledgers of financial accounting system.
- Demonstrate the disadvantages of incomplete system and convert it into complete system.
- Prepare accounts of joint ventures either in the books of individual venture or in the entity itself.

DSC 1.2: Principles of Marketing

- Articulate the steps involved in new product launch.
- Explain the factors influencing the pricing decisions of old new products.
- Assist firms in developing a profitable product-line or product mix.
- Understand the basic concepts of marketing and assess the marketing environment.
- Segment markets considering multiple factors.
- Judge the impact of promotional techniques on the customers & importance of channels of distribution.
- Outline the recent development in the field of marketing.

DSC 1.3: Stock Market Operations

- Explain the art of investing in stock markets and compute the gain or losses.
- Develop the efficient stock portfolios
- Demonstrate the process of opening demat accounts and the process of margin and short selling activities.
- Explain the various stocks included in the sensex, and other indices and explain the interpretation
- Articulate the actions taken by the SEBI in protecting the interests of small fractions. To Provide conceptual understanding of the concept of stock exchange in India.

OEC: Indian Economy (OEC)

- Trace the evolution of Indian Economy



- Identify the structural features and constraints of the Indian economy.
- Analyse the sector specific problems and contributions towards overall economic growth.
- Review various economic policies adopted.

OEC: Fundamentals of Computer Concepts

- Understanding the basic concept of Computer
- Paperless environments
- To develop word processor abilities of students
- To develop numerical abilities of students using electronic spread sheet
- To acquire practical skills related to presentation software

DSC2.1: Financial Accounting –II

- Finalize the accounts of insolvent individuals and compute the final payments
- Explain the amounts to be claimed by the policyholders in insurance related losses.
- Demonstrate the art of finalizing accounts of departmental and branch accounts.
- Explain the necessity and significance of accounting standards
- Articulate the differences between accounting standards and IFRS.

DSC 2.2: Entrepreneurship

- Articulate the process of enterprise of planning and execution
- Describe various schemes and government and institutions and facilities offered by them
- Demonstrate the qualities of successful entrepreneurs
- Understand the various financing techniques for start-ups
- Develop the mock enterprises and the process of registration.

DSC 2.3: Human Resource Management

- Understand the basic concepts of human resources management
- Articulate various methods of human resource recruitment and selection
- Analyse the merits and demerits of various induction and training programmes
- Compare and contrast the HR practices in government and private sectors
- Explain the pitfalls of neglecting HR policies in an organization.

OEC: Managerial Economics

- Forecast the demands for goods and services
- Analyse the efficiency of resource use in the production
- Understand the determination of price and output under different markets besides the methods of pricing in practice.



OEC: fundamentals of Computer network and Mobile Communications

- Understand broad range of computer networks and data communication technology
- Introducing basic knowledge, basic communication fundamentals.
- Understand the network models such as OSI and TCP/IP
- Understand cellular and satellite networks.

B COM III AND IV SEMESTER COURSE OUTCOMES

NEP SYLLABUS EFFECTIVE FROM ACADEMIC YEAR 2023-24

DSC-3.1: Company Accounts-I

The Course aims to provide the understanding of basic accounting framework of corporate entities and would enable them to be more effective in performance of accounting tasks. The course includes computational, analytical and interpretational skills in the curriculum.

DSC-3.2: Company Laws and Secretarial Practice

The Course aims to acquaint students relating to provisions of new company law influencing company secretary and this would enable them to discharge effectively Secretarial assignments of the law. The conceptual, communicational and analytical skills are included in the curriculum.

DSC-3.4: International Business

The course is designed to update the basic understanding of multinational and international companies, their features and advantages. To enable students to know the different modes of international business and changes in product, marketing, and pricing strategies in the market to adapt to the international conditions. This course equips students with basic knowledge of international businesses. They can be useful in carrying out analysis of international marketing research, in product and pricing adaptation etc.

OEC: Macro Economics

- Understand and explain the estimation of national income
- Comprehend the idea of value of money and its measurement
- Appreciate the classical and Keynesian way of national income determination
- Understand and explain the concepts of multiplier and accelerator
- Explain the working of business cycles.



SEC: Pylon Programming Concepts

- Explain the fundamentals of Computers
- Explain the basic concepts of Python Programming
- Demonstrate Proficiency in the handling of loops and the creation of functions
- Identify the methods to create and store strings

DSC-4.1: Company Accounts –II

The course is designed to impart higher knowledge relating to accounting of complex transactions of companies. This would enable the pupils to perform accounting tasks effectively. This includes computational, analytical and interpretational skills in the curriculum.

DSC-4.2: Financial Management

The course is designed to provide conceptual, theoretical and practical understanding of various financial management techniques. This would enable the students as financial executives, in optimizing the use of financial resources. Conceptual, computational and analytical skills are learnt in the course.

DSC-4.3: Business Regulatory Framework

- Recognize the laws relating to course and its application in business activities.
- Acquire knowledge on bailment and introductions of goods in a contractual relationship and role of agents .
- Comprehend the rules sale of goods and rights duties of a buyer and a seller.
- Rephrase the cyber law in the present context.

OEC: E-Commerce

- Compare how internet and other information technologies support business processes.
- Demonstrate an overall perspective of the importance of application of internet technologies in business administration
- Explain the basic business management concepts
- Demonstrate the basic technical concepts relating to E-Commerce.



B.COM V AND VI SEMESTER COURSE OUTCOMES

NEP SYLLABUS EFFECTIVE FROM ACADEMIC YEAR 2023-24

DSC 5.1: Cost Accounting-I

- Understand the concepts of cost accounting and compare with the financial accounting
- Explain the applicability of cost accounting methods in various industries
- Prepare the cost-sheet of a given manufacturing unit or service enterprise
- Identify the various cost elements that go in making up a unit of product or service.
- Explain the various kinds of direct and indirect materials needed to produce a tangible product
- Identify the cost elements of employees in manufacturing a product or rendering a service.
- Distinguish between various elements of overhead cost and their allocation, apportionment

DSC 5.2: Income Tax Law and Practice-I

- Explain the various concepts of Income tax law
- Understand the classification of heads of income used for tax
- Explain the distinction between tax free and taxable income
- Describe the distinction between allowances, rebates and deductions allowed
- Compute the income of individuals as per the provisions of law
- Compute the income from house property and other heads
- Understand the treatment of business incomes and expenses under the law

DSC 5.3: Principal and Practice of Auditing

- Understand the concept of auditing and its comparison with accounting
- Explain the value of auditing in detecting accounting frauds and errors
- Examine the process of auditing a business enterprise
- Explain the value and relevance of internal auditing
- Verify the books of registers with vouchers created for recording
- Perform of internal audit of assets, incomes, expense, etc vouchers

DSE: Banking Law and Practice

- Understand the concept of Banking entity and types of Banking undertakings
- Explain the primary and secondary functions of banking organization
- Explain various types of deposit accounts and loan accounts available to customers
- Understand the process of opening a bank account and KYC norms
- Help in spreading the banking habits across poorer sections of the society

DSE: Insurance Law and Practice



- Understand the concept of Life insurance and identify life insurance organization
- Understand the economic role performed by LIC of India
- Explain the various insurance products sold by LIC
- Understand the process of premium payment and claim settlement
- Understand the non life insurance company in India
- Distinguish between life and non life insurance business in India
- Identify the process of premium payment and claim settlement in non life insurance

DSE: Business Statistics-I

- Understand the application of statistical tools in business decision making process
- Explain the relevance of statistical methods in data analysis and interpretation
- Understand the process of calculating various statistical parameters as given in the contents.
- Elaborate the application of measures of dispersion in stock market price analysis and company performance
- Explain the effect of Skewness and Kurtosis on stock market behavior
- Analyze the slope and beta of stock market securities.

DSE: Business Statistics-II

- Understand the application of statistical tools in business decision making process
- Explain the relevance of correlation and regressions in data analysis and interpretation
- Understand the process of calculating various statistical parameters as given in the contents.
- Elaborate the application of measures of multiple regression model in stock market price analysis and company performance
- Explain the effect of PRF and SRF in Testing significance of statistical business data.
- Analyze slope and beta of stock market securities.

DSE: Basics of Business Analytics

- Explain the concept of Business Analytics and its significance
- Understand DBMA and its application
- Analyze issues in data visualization
- Explain the concept of survival analysis and its measurement
- Explain the concept of meta or big data and its various dimensions

DSE: Marketing Analytics

- Understand the concept of marketing analytics and explain its significance.
- Understand slicing and dicing of marketing data with pivot tables.
- Estimate demand curve using marketing analysis tools.
- Understand the application of analysis in forecasting various economic variables.



- Explain the application of analysis in understanding customers.
- Identify the tools of analytics as employed in new product sales.

Vocational-1: GST-Law and Practice

- Explain the concept of GST and its applications in various industries.
- Understand GST tax structure for various products.
- Analyse the GST registration process and steps involved in it.
- Explain the process of claiming input tax credit by businessman.
- Understand the steps involved in GST E- filling
- Explain various valuation methods used in the GST Law

SEC-3: Employability Skills in Commerce

- Explain the process of preparing for employment in commercial establishment
- Understand the basic elements of competitive examinations in institutions of business
- Explain method of identifying characteristics of suitable candidates by the commercial enterprises

DSC-6.1: COST ACCOUNTING-II

- Understand the concept of reconciliation and reasons for the reconciliation
- Explain the application of job costing method
- Identify the process costing adoption and steps involved
- Understand the concept of operating cost and various cost elements
- Understand the concept of marginal cost and its application in decision making process
- Distinguish between joint and by products and costing methods

DSC-6.2: Income Tax and Practice-II

- Understand the concept of set-offs and carry forward of losses as per tax laws
- Distinguish between short-term and long-term capital gains and tax liability on both the incomes
- Classify the investment avenues provided to minimize the capital gain taxes
- Identify the tax deductions available to individual assesses and others
- Understand the structure of administration of tax laws in India
- Compute the total tax liabilities of individuals of with different levels of incomes

DSC-6.3: Principles of Management Accounting

- Understand the concept of management accounting and distinction with financial accounting
- Explain the techniques available for data analysis and interpretation



- Understand the trend percentages and comparative financial statements
- Explain the classification and significance of ratio analysis
- Compute funds and cash from operational activities
- Understand the concept of depreciation as a non-cash item of funds

DSE: Banking in India

- Understand the structure of Banking in India and describe the types of banks
- Understand the main functions of RBI
- State the monetary policy issued by the RBI
- Identify the regulatory provisions of Banking Regulations Act
- Distinguish between commercial banks and money lenders
- Explain the concept of capital adequacy and risk adjusted assets
- Explain the impact of digital banking

DSE: Insurance in India:

- Understand the concept of insurance and assurance and distinguish
- Explain the link between economic growth and insurance sector
- Explain the recent reforms in insurance sector in India
- Explain the growth of rural insurance in India
- Identify functions of IRDA.
- Appraise the performance of insurance sector in India

DSE: Business Statistics-III

- State the application of index numbers in various government and other activities
- Understand the concept of sample and methods of determining the sample
- State the utility of probability in business decisions
- Identify the characteristics of time series data generated for prediction
- Explain type I and Type II errors and the impact of their occurrences
- State the process of hypothesis testing with level of significance

DSE: Business Statistics-IV

- Explain the relevance of statistical quality control methods
- Identify the reasons for the computation of chi-square test
- Explain the concept of variance and the purpose of its computation
- Distinguish between the partial and multiple correlation
- Understand the conditions of certainty, risk and uncertainty



DSE: Human Resource Analytics

- Understand the concept of human resource analytics and its applications
- Explain the concept of human resource information system and its application in business organization
- Distinguish between HR models under the HRIS
- Explain the HR forecasting need and significance
- State the objectives of HR data and the process of collecting such HR data

DSE: Financial Analytics

- Explain the concept of financial modeling and its objectives
- Identify various data sources required to perform financial data analytics
- Understand the advantages of user-defined functions
- Identify the applications of advanced volatility measures such as ARCH and GARCH
- Explain the applications of Black-Scholes option valuation model
- Identify the features of simulation trading strategies

Vocational-2: Assessment of Non –Individuals and Filing of ITRs

- Understand concept of business or profession income
- Explain salient features of various provisions of tax laws as applicable to business or profession
- Identify the unique features of partnership firms from tax point of view
- Identify the steps involved in filing IT returns under the law
- Specify the significance provisions of IT law as applicable to businesses

Internship

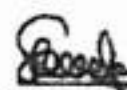
- Understand the real business conditions in decision making
- Explain the difference between class room learning and business reality
- Learn the art of communicating with real workers.

Financial Analysis Report

- Explain the art of analyzing the financial statements
- Understand the process of interpretation of financial reports
- Explain various tools of financial analysis



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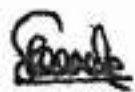

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managerial remuneration and advisable profits. Undertake the process of recording all M&A transactions. Integrate subsidiary financial accounts with parents company.

- **Basics of Financial Derivatives:** The course aims to develop professional who can be involved in regulation and process of derivatives trading. Develop the forward and future heading strategies. Broden the understanding of basic and advanced option pricing models. Develop and implement options trading strategy. Develop professional managing swap transactions.
- **Basics of Financial Econometrics:** Understand the concept of Forward and Future markets and its impact on financial decisions. Learn various regression model, usage of SPSS and MS Excel in regression model and implications on decision. Develop models on various financial decisions based on time series and forecasting techniques. Develop solutions to simultaneous equation to real life situation. Impact of decisions with respect to types of non-linear models and testing for nonlinearity
- **Accounting for Specialised Institutions:** Design accounting system from insurance entities in India keeping in view the legal provisions. Design exhaustive accounting system for all types of power generation and distribution entities. Design system of recording banking related transactions. Design suitable system for early detection and management of overview accounts. Design accounting software for start ups and unicorns involved in hotels, hospital and education institutions.
- **Computer Application in Business:** The course is designed to develop among the students the basic conceptual and technical skills of IT as applied in various financial areas of the business entities.
- **Corporate Governance:** The subject aims to provide basic understanding of evolution, concept, role and principles of corporate governance in the world and in the world and in India and to develop the knowledge of measuring the governance performance of entities.
- **Contemporary Issues in Accounting:** Design effective methods of accounting for price level changes. Develop professional capable of accounting for human resource in financial statements. Develop effective system of identifying majoring recording and reporting of social and environmental performance. Educate top echelons of business entities on the relative significance of socio environmental performance.
- **Business Analysis and Valuation:** Design appropriate business valuation models keeping in mind the nature and size of business. Develop linkages between industry analysis, competitive strategy analysis and corporate strategy analysis. Equip in individuals all the linkages between cashflow, discount rate and value of the firm. Devise accounting reports to be used in managerial decision making.


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