

**PROGRAMME  
OUTCOME  
PROGRAMME  
SPECIFIC  
OUTCOME  
COURSE OUTCOME**

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**Sardar Vidyabhavan Trust Managed**

**SHRI V. R. COLLEGE OF COMMERCE,  
MEHSANA**

**(NAAC ACCREDITED WITH 'A' GRADE)**

# Commerce



## Department of Commerce

### PO-Programme Outcome

To develop various skills such as accounting, managerial practices, analytical, communicative and impart proper exposure to the students. It also familiarizes the students with the present scenario, acquaints with the changes and enables them to face the challenges of the competitive world. Besides, learning theoretical concepts, the students will also learn how to apply these theoretical concepts.

It also helps the students in developing employability as well as encourages them to cultivate skills of leadership, entrepreneurship, marketing strategies and communication. Apart from this it enhances the knowledge of various sectors such as banking, insurance, e Commerce, business communication, trade relations, foreign policies and accounting.

### PSO-Programme Specific Outcome

To build a strong foundation of knowledge of various areas of commerce.

To strengthen decision making power at personal and professional level.

To develop the students skills of entrepreneurship.

To make the students competent at every level of business and commerce.

To enhance the student's skill of applying concepts and techniques they have acquainted. To run business firm effectively and efficiently.

To make familiar with the basic ad operational knowledge of all areas of commerce and management.

## CO- Course Outcome

C.C.-101 Fundamentals of Business Economics-I	The purpose of this course is to make the students familiar with the principle of business. It incorporates basic problems of economics. The students will also get ideas about elasticity of demand, production and cost theories.
C.C.-102 Human Resource Management	To make the student aware about the conceptual and procedural knowledge of functional area of human resource management. The student will also acquire the meaning of HRM, human resource planning in corporate sector, performance and job design.
C.C.-103 Accountancy-I	To make the students competent to understand and solve practical problems related to advance accountancy. The students will learn consignment, branch accounts, insurance claims, and account form incomplete records.
C.C.-104 Communication in Business	The students will know the importance of business communication, its objectives, and types of communication and also learn how to influence people with communicative skills.
C.E.-101 A Financial Accounting-I	To make the student familiar with corporate accounting issues and practices.
S.E.-101 D Secretarial Practice-I	To make the students familiar with the basic aspects of and provisions of Companies Act and secretarial practice.
F.C.-101 G Fundamentals of Banking-I	To make the students familiar with the concept, definition and process of banking.
S.S.-101 G Fundamentals of Entrepreneurship- I	To make student familiar with the concept of entrepreneurship and its particular features. To make them develop entrepreneur and leadership qualities.
C.C.-105 Fundamentals of Business Economics-II	To make the students familiar with the basic concept of business economics and acquaint them with the concepts of pricing, competition, demand and monopoly.
C.C.-106 Fundamentals of Marketing Management	To provide the student basic information of marketing strategies, research and market structures. Student will know consumer behavior patterns and its impacts.
C.C.-107 Accountancy-II	To provide understanding of account and accounting methods. To make them understand how to solve problems using advanced accounting.

C.C.-108 Business Correspondence	To provide information of various types of business correspondence and its importance in business.
C.E.-102 A Financial Accounting- II	To inform the students about financial account, its practice and methods. To inform the student about corporate accounting, share capital, debentures, capital reduction and transaction.
C.E.-102 D Secretarial Practice-II	To make the students familiar with the basic provisions and statutes of Companies Act.
S.E.-102 A General Insurance	To provide the students information about types and patterns of insurance and its importance.
S.E.-102 F Fundamentals of Entrepreneurship- II	It provides information about the entrepreneurial culture, industrial growth and techniques of handling small units.
C.C.-201 Business Environment and Economic Policies-I	To provide understanding of business environment and policies like five-year plan, money, financial system and Indian economy.
C.C.-202 Indian Financial System	To make students familiar with Indian Financial System. Students will learn overview of Indian financial system, money market, capital market, commercial banking, NBFC, insurance, mutual funds, capital market instrument, money market instruments.
C.C.-203 Taxation-I	To make students familiar with Tax pattern of India. Students will learn objectives of taxation, history of taxation, definitions as per the income tax, income tax authorities, and residential status of an individual, procedure for assessment of income tax, salary income and income from house property.
C.C.-204 Commercial Communication	To provide basic understanding of commercial communication. Student will learn about different types of letters, applications and memos.

C.E.-201 A Cost Accounting-I	Student will know about the cost account, materials, labour, costing and basic accounting.
C.E.-202 A Corporate Accounting	To make the students acquainted with Corporate Accounting. Students will learn goodwill, valuation of shares, bank accounts and liquidation of company.
S.E.-201 D Secretarial Practice-III	To make the student familiar with the basic provisions of the Companies Act.
F.C.-201 A Environmental Studies	To create awareness of environment among students through various environmental issues like global warming, earth quake etc.
C.C.-205 Business Environment and Economic Policies-II	To make student familiar with the business environment policies and various concepts related to it.
C.C.-206 Production Management	To provide basic knowledge of Functional area of production, purchasing and inventory management. Students will learn production, production management, planning and control, purchasing, inventory control and developing & launching new products services.
C.C.-207 Taxation-II	To make students familiar with Tax pattern of India. Students will learn profits & gain business or profession, capital gains, income from other sources, deduction under 80C and GST.
C.C.-208 Organizational Communication	To enable the students to present their interest in preparing questionnaires and understand the basic ideas of preparing advertisements, business reports and important fact of preparing memorandum in business.
C.E.-203 A Cost Accounting-II	To supplement and consolidate the cost accounting and costing method and equip the student to make use of various costing methods. Students will learn single or unit costing, reconciliation of profit as per cost account with profit as per financial accounts, operating costing or service costing, job, batch and contract costing.

C.E.-204 A Auditing-I	To know the meaning of auditing, various types of auditing and process of auditing in various institution. Students will learn objectives of auditing, company auditor, internal control, vouching and verification and valuation of assets and liabilities.
S.E.-202 D Secretarial Practice-IV	To make the student familiar with the basic provision of the company act.
F.C.-202 A Disaster Management	To create awareness of disaster management and provide basic understanding of types of disasters, pre and post steps for preventing disaster through effective management.
C.C.-301 Economics of International Trade	Main object of subject economics is it taught students how to encourage themselves in the market.
C.C.-302 Marketing Management Practices	To know the practices of marketing management like marketing environment, strategic marketing, and marketing mix strategies. Students will learn marketing environment, strategic marketing, Production innovations, product lines, marketing channel and communication, marketing communication, international marketing and international marketing.
C.C.-303 Corporate Communication	To enable students to know about press report and drafting of the press reports on various incidents. To acquaint the students, the draft various resolutions on various topics. To familiarize the students with various stock exchange terms and its usages.
C.C.-304 Basic Statistics-I	To study differentiation & its uses by which they know rate of change, elasticity of demand which products are highly affected by price etc. Index numbers is used to predict future trends. Students will learn differentiation, index numbers, interpolation and extrapolation and business applications of derivatives.
C.C.-305 Business Law-I	To understand several of business like Indian Contract Act, 1872, Sales of Goods Act-1930 and consumer protection act 1986.



C.E.- 301 A Cost and Financial Accounting	To supplement and consolidate the cost accounting and costing method and equip the student to make use of various costing methods and to expose students to corporate accounting issues and practices such as company Final accounts, share capital transaction etc. Students will learn process costing, marginal costing, amalgamation of companies in the nature of merger, amalgamation of companies in the nature of purchase.
C.E.-302 A Management Accounting-I	The present lesson explains the meaning, nature, scope and limitations of accounting. Further, it discusses the activities covered under management accounting and its difference with financial accounting. Students will learn functions of management accountancy, analysis of financial statement, financial ratios, cash flow statement and budgets & budgetary control.
F.C.- 301 A General Knowledge-I	To improve general knowledge of students to make them ready for competitive examination.
C.C.-306 Indian Business and Economic Environment	The subject is helpful for students & their parents for understand the position of economy in current series and budget of the economy.
C.C.-307 Fundamentals of Financial Management	To aware about Fundaments of Financial Management like Finance Management, Capital Budgeting, Working Capital, Dividend etc. The students ask to understand Financial management. Students will learn scope of financial management, capital structure, working capital, cost of capital, capital budgeting, dividend policy, stock exchange and listing of securities.
C.C.-308 Media and Public Relation Communication	To make the students aware about stock exchange and its various elements. To make them aware of the various types of stock exchange reports, various trends and causes responsible for the trends. To familiarize the students with tender notice and auction. To enable the students to draft tender notices and auction notices. Acquaint them with relevance of business English.



C.C.-309 Business Statistics-II	To learn decision theory on that they know which decision is best in Practical problems of farmers which crop should they take businessmen how much they produced quantities according to demand. With time series they will learn to predict trend e.g. in stock market future trend will be bearing or bullish they can decide. Simple moving average is very useful in technical analysis. Students will learn co-ordinate geometry, analysis of time series, partial differentiation and element of decision theory.
C.C.-310 Business Law-II	To study about various act like Negotiable Instrument Act-1881, the Companies Act- 1956, Factories Act-1948 and Industrial Disputes Act-1947. It will help students to understand the applicability of the various acts.
C.E.- 303 A Management Accounting-II	The objective of the course is to equip the students with the ability to analysis interpret and use accounting information in managerial decision making. The student is expected to have a good working knowledge of the subject. This course provides the students an understanding of the application of accounting techniques for management. Students will learn standard costing, time value of money, capital budgeting and inflation accounting.
C.E.-304 A Auditing-II	To provide knowledge of company audit, auditor's report and certificate, divisible profit and provisions of depreciation and investigation regarding auditing. Students will learn company audit, auditor's report and certificate, divisible profit and depreciation, investigation and audit program.
F.C.- 302 A General Knowledge-II	Students will know the importance of general knowledge to pass various competitive examinations.

# Master of Commerce



### **PO-Programme Outcome**

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## CO-Course Outcome

C.C.101 Managerial Economics	To expose the students to advanced Economics and its practices.
C.C.102 Marketing Management	To make student aware about the concepts of marketing management,
C.C.103 Business Research Methods	To make the student familiar with various market research methods and its applications.
C.C.104 Financial Management	Students will know the importance and priorities of financial management.
C.C.105 A. Accounting for Managers	To make students familiar with the accounting practices and methods.
C.C.201 Financial Market	Students will know the financial strategies of market and market trends.
C.C.202 Business Environment	Students will know the basic business trends and business policies.
CE-203 A Financial Accounting & Auditing	Students will know the different financial accounting and auditing methods. Students will learn company audit, auditor's report and certificate, divisible profit and depreciation, investigation and audit program.
S.S.205 C Management of banking and Insurance	Students will know the process of banking. Student will know the types, principles and methods of insurance.
C.C.2.32 A. Econometrics-I, B. Econometrics-II, C. Consumer Behaviour and Sales Promotion	Students will know the different consumer behavior and different sales techniques.
C.C.3.1 Direct and Indirect Taxes	To know the tax structure and difference between direct and indirect taxes.
C.C.3.2 Project Planning and Control	Students will know the planning strategies and controlling methods of business.
E.C.3.31 Accounting for Managerial Decision.	Students will know the importance of managerial decision in business.
E.C.3.41 Accounting for Service Organization	Students will know the cost accounting and costing method and equip the student to make use of various costing methods and to expose students to corporate accounting issues and practices such as company Final accounts, share capital transaction etc.

S.S. 3.51 Company law Administration	Students will know the laws and administration regulations as suggested in Companies Act.
C.C.4.1 Strategic Management	To inform the students about various business strategies and marketing patterns.
C.C.4.2 Quantitative Techniques and Research Methodology	To inform the students about the qualitative and quantity research methods used in accounting and business.
E.C.4.31 Advance Financial Accounting	The student is expected to have a good working knowledge of the subject. This course provides the students an understanding of the application of accounting techniques for management. Students will learn standard costing, time value of money, capital budgeting and inflation accounting.
E.C.4.41 Financial Markets	To the trends of financial market and marketing strategies.
S.S.4.53 International Accounting	To know the global market and international marketing trends.