



ST. ALOYSIUS' COLLEGE

AUTONOMOUS
JABALPUR- 482001
MADHYA PRADESH, INDIA

CRITERION-1

CURRICULAR ASPECTS



Key Indicator – 1.1



Curriculum Design and Development

Metric No.: 1.1.1

Curricula have relevance to the Local, Regional, National and Global developmental needs which is reflected in Programme outcomes (POs), Programme Specific outcomes (PSOs) and Course Outcomes (COs) of the Programmes offered by the Institution

Document Name

Mapping Faculty of Commerce



ST. ALOYSIUS' COLLEGE

(AUTONOMOUS), JABALPUR(M.P.)

Reaccredited 'A+' Grade by NAAC (CGPA 3.68/4.00)

College with Potential for Excellence (CPE) by UGC

DST-FIST Supported & Star College Scheme by DBT.

Faculty of Commerce

Program Outcomes

PO No.	Programme Specific Outcomes
	Upon completion of these courses, the student would
PO-1	After completing three years Bachelors in Commerce (B.Com.) program, learners would gain a thorough grounding in the fundamentals of Commerce, Finance and Business.
PO-2	The commerce and finance focused curriculum offers a number of specializations and practical exposures which would equip the learner to face the modern-day challenges in commerce and business. The course offers a number of value-based and job-oriented electives ensuring that learners are professionally trained.
PO-3	The curriculum fosters a deep understanding of National economic, legal and ethical aspects of business, and professional capabilities for organizational development and leadership. Students develop teamwork skills to achieve business goals regionally, enhancing their global employability and commitment to lifelong learning.
PO-4	Learners will develop critical thinking skills for logical decision-making as future business leaders and also emphasize the cultivation of communication, interpersonal, and soft skills. Graduates are equipped to engage constructively and productively, enhancing their ability to interact in diverse professional settings.
PO-5	Graduates of the program will possess a strong foundation in commerce and trade theories, enabling them to initiate micro and small businesses. They can also take up careers in Education, Banking, Public Services, and Business.
PO-6	Graduates will apply their commerce knowledge to address economic challenges locally and globally, promoting ethical practices and innovation while remaining competitive in diverse markets and serving community needs.



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Program Specific Outcomes

Bachelor of Commerce (B.Com.) – Major Taxation

PSO No.	Programme Specific Outcomes
	Upon completion of these courses, the student would
PSO-1	Learners will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals.
PSO-2	Learners will also possess practical skills to work as tax consultants. Audit assistant and take up roles in financial supporting services.
PSO-3	Learners will learn relevant financial accounting skills by applying both quantitative and qualitative knowledge in their future careers and business.
PSO-4	Learners will develop the ability to identify characteristics and functions relevant to roles as tax consultants, businessmen and entrepreneurs, and managers, with consideration for national, and local/regional contexts and requirements.
PSO-5	Learners will be able to engage in professional exams like CA, CMA, CFA, and other competitive exams.



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Bachelor of Commerce (B.Com.) – Major Finance

PSO No.	Programme Specific Outcomes
	Upon completion of these courses, the student would
PSO-1	Students will learn relevant accounting and finance skills, applying both quantitative and qualitative knowledge to their future careers in business.
PSO-2	Student will be able to do their higher education and can undertake research in the field of finance and research.
PSO-3	Learners will demonstrate proficiency, equipped to excel in competitive exams such as CA, CS, ICWA, UGC NET, PSCs, and other courses, tailored to meet global, national, and local/regional standards and demands.
PSO-4	Students will be able to demonstrate analytical and problem-solving skills through core elective areas of specialization in money and banking, accounting, and finance to solve business issues.
PSO-5	The student will exhibit professional skills in financial planning, analysis, and control by inculcating ethics, honesty and corporate values.



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Bachelor of Commerce (B.Com.) – Major Marketing

PSO No.	Programme Specific Outcomes
	Upon completion of these courses the student would
PSO-1	Students will acquire the knowledge, and skills in different areas of communication, decision-making, innovation and problem-solving in day-to-day business activities at local and regional levels.
PSO-2	With the rigorous curriculum, students will evolve as highly innovative and committed professionals with strategic marketing and communication skills required for effective selling.
PSO-3	Students will be tutored with customer-centric creative thinking and strong communication to be effective in the area of marketing.
PSO-4	Students will be conscious of developing and managing dynamic customer and business relationships.
PSO-5	Open up to the numerous future possibilities of higher education as well as of getting placed with reputed corporates in the country.



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Course Outcomes

Bachelor of Commerce (B.com.)

Subject: Major 1

B.com. I Semester

Financial Accounting

CO No.	Course Outcomes	Cognitive Level
CO-1	To recall the basic concept of accounting and to prepare final accounts with adjustments.	U
CO-2	To describe the methods of depreciation and compute depreciation of fixed assets.	AN and AP
CO-3	To Prepare accounts of royalty, investment, NPOs and consignment.	U and AP
CO-4	To understand and evaluate the complete process of accounting in partnership firm	AN & U
CO-5	To Equip with the knowledge of computerized accounting. To acquire conceptual knowledge of the basics of accounting.	AP



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Subject: Minor I

B.com. I Semester

Business Organization

CO No.	Course Outcomes	Cognitive Level
CO-1	To state the process to start a new business.	U & AP
CO-2	To Compare structure and functioning of sole proprietorship (local level), partnership businesses (national level) and MNCs (global level).	Ev
CO-3	To illustrate the difference between public and private company	U & AN
CO-4	To sketch the functioning of co-operative societies.	AN
CO-5	To analyze various business combinations.	U & AN

Subject: General Elective

B.com. I Semester

Elective: Banking & Insurance - I

CO No.	Course Outcomes	Cognitive Level
CO-1	To list functions and importance of Indian commercial banks.	R & U
CO-2	To identify important events in the history of the Indian banking system.	AP
CO-3	To analyze functions performed by RBI and their impact on day-to-day life.	U & AN
CO-4	To differentiate amongst various account facilities provided by banks.	U & AP
CO-5	To Develop an understanding on the procedure and essential conditions to apply for different loans and advances..	AP



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B.com. I Semester

Elective : Advertising & Sales Promotion - I

CO No.	Course Outcomes	Cognitive Level
CO-1	To describe the basic concepts of advertisement.	U
CO-2	To evaluate the different media of Advertisement.	EV
CO-3	To explain the role of advertisement agencies and their selection.	U & AN
CO-4	To apply various means of advertisement in real business.	U & AP

B.com. I Semester

Elective : Business Economics - I

CO No.	Course Outcomes	Cognitive Level
CO-1	To understand the use of economic theory in business decision-making problems, to analyze traditional and modern definitions of economics.	U & AN
CO-2	To demonstrate an understanding, usage, and application of basic economic principles or laws, to understand the law of demand and how equilibrium price and quantity are determined.	U & AP
CO-3	To perform demand analysis to analyze the impact of economic events on Markets, to derive demand curves from utility functions and identify income and substitution effects.	AP & AN
CO-4	To demonstrate the measurement of demand and elasticity relative to changes in price, income, and price of substitute goods, to interpret the relation between a price change and elasticity.	U & AP
CO-5	To understand the meaning of marginal revenue and marginal cost and their relevance for firm profitability. To learn the Cost theory and	U & AN



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	equilibrium to Analyze the Cost and Revenue of a firm, to understand the major characteristics of different market structures.	
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B.com. I Semester

Elective: Business Mathematics – I

CO No.	Course Outcomes	Cognitive Level
CO-1	To recall the basic concepts of algebra and BODMAS.	U & AP
CO-2	To solve simultaneous equation related with business problems.	U & AP
CO-3	To describe the concept of logarithms and antilogarithms.	AP
CO-4	To apply concept of commission, brokerage, profit and loss in business	R & AP

Course Outcomes

Bachelor of Commerce (B.Com.)

Subject: Major Ii

B.Com. II Semester

Business Regulatory Framework

CO No.	Course Outcomes	Cognitive Level
CO-1	To recognize the essential elements of valid contract and describe the capacities of parties to contract.	U
CO-2	To evaluate rights and duties of the parties at the time of breach, bailment, pledge, and contracts of indemnity & guarantee.	U and AP
CO-3	To distinct among different kinds of Negotiable instruments.	U and AP
CO-4	To analyze Consumer Protection Act, 1986 and 2018 and apply process and procedure of filing a complaint under the act.	U & AP



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CO-5	To explain the provisions of the partnership act 1932 and limited liability partnership act 2008.	U
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Subject: Minor II
B.Com. II Semester
Business Communication

CO No.	Course Outcomes	Cognitive Level
CO-1	To explain how communication plays an important role in modern business scenario.	U
CO-2	To evaluate various theories of communication.	U & AP
CO-3	To Apply skills of interview.	AP & C
CO-4	To develop their writing skills related to business letters and reports.	AP & C
CO-5	To explain and distinguish between the different barriers to communication.	U
CO-6	To know the art of demonstrating non-verbal communication.	U & AP



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B.Com. II Semester

Elective: Banking & Insurance – II

CO No.	Course Outcomes	Cognitive Level
CO-1	To sketch an understanding of the Insurance system in India.	R & U
CO-2	To analyze different functions of IRDAI.	R & U
CO-3	To develop an understanding of Life Insurance, its policies, and procedures.	AP & AN
CO-4	To organize the knowledge of General Insurance, various policies and filing of claims.	R & U
CO-5	To distinguish between LIC and GICI.	EV

B.com. II Semester

Elective: Advertising & Sales Promotion - II

CO No.	Course Outcomes	Cognitive Level
CO-1	Explain the basic concept, meaning and importance of sales promotion.	U
CO-2	Analyze sales promotion budget.	U & AP
CO-3	Explain the tools of sales promotion in marketing.	AN & EV
CO-4	Describe National and International promotion strategies of sales promotion.	U & AP
CO-5	Preparation of Sales promotion programme.	U & AP



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B.com. II Semester

Elective : Business Economics - II

CO No.	Course Outcomes	Cognitive Level
CO-1	To identify the factors of production and production possibilities.	U
CO-2	To learn the population theory and equilibrium and to know the applications of the theory of population.	U & AP
CO-3	To Understand the basics of the production function, to identify and differentiate various market structures.	U & AN
CO-4	To Understand the concept of Pricing,	U
CO-5	To Comprehend theories of rent, profit and wages	EV

B.Com. II Semester

Elective: Business Mathematics – II

CO No.	Course Outcomes	Cognitive Level
CO-1	To apply the concept of Ratio and Proportion in business through word Problems.	U & AP
CO-2	To calculate Average, Percentage, and Discount in business deals.	AP & AN
CO-3	To describe the effects of various types and methods of interest account.	U & AN
CO-4	To apply the concept of Vedic mathematics to enhance the speed of calculation.	AP



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Course Outcomes

Bachelor of Commerce (B.Com.)

Subject: Major

B.Com. III Semester

Paper- I: Corporate Accounting

CO No.	Course Outcomes	Cognitive Level
CO-1	Understand the regulatory environment in which the companies are formed and operate.	U
CO-2	Develop a solid foundation in accounting and reporting requirements of the Corporations' Act and Accounting Standards.	U and AP
CO-3	Understand the Procedure of calculating Profit and loss prior to and post-incorporation,	U and AP
CO-4	Use online software to prepare financial statements (Profit & Loss Account, Balance Sheet, etc.).	U
CO-5	Prepare balance sheet after Internal Reconstruction of company.	AP
CO-6	Analyse the case study of major amalgamations of companies in India.	AN & AP



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Subject: Minor

B.Com. III Semester

Paper- I: Business Statistics

CO No.	Course Outcomes	Cognitive Level
CO-1	Describe the basic concept of statistics and apply it to business disciplines.	U & AP
CO-2	Explain the process of data collection and compare primary and secondary data, Identify the data series.	U & AN
CO-3	Solve the central tendency.	AN
CO-4	Measure the coefficient of skewness.	EV
CO-5	Calculate and analyze the SD and variance to compare two companies' data.	U & AN
CO-6	Demonstrate long-term trends with appropriate graphs.	AP

Subject: General Elective

B.Com. III Semester

Paper- : Corporate Law

CO No.	Course Outcomes	Cognitive Level
CO-1	Explain the process of application and execution of corporate law.	AP
CO-2	Classify among companies and their formation procedure.	U & EV
CO-3	Explain and demonstrate the formats of MOA, AOA, and Prospectus;	C & AP
CO-4	Compare and choose categories of directors and their responsibilities;	U & AN
CO-5	Compose a model of CSR for a business.	AN & AP
CO-6	Differentiate among various securities and financial investments.	EV



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Paper- Financial Market Operations

CO No.	Course Outcomes	Cognitive Level
CO-1	Describe the role and importance of the Indian financial market and financial intermediaries.	AP
CO-2	Explain the Concepts relevant to Indian financial markets and financial institutions.	U & EV
CO-3	Visualise Merchant Banking, leasing, and hire purchase concepts.	C & AP
CO-4	Stimulates ideas about the fundamentals of Credit Rating and venture capital.	U & AN
CO-5	Evaluate and create strategies to promote financial products and services.	AN
CO-6	Compare and analyze specific problems or issues related to financial markets and institutions	AN
CO-7	Appraise the challenges faced by the regulators in the financial service industry.	EV



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Paper- IV: Principles of Management

CO No.	Course Outcomes	Cognitive Level
CO-1	Restate the concept of Management and identify the utility of Vedic management in the present era.	U
CO-2	Compare and analyze the various thoughts of management and generalize the process of planning.	U & AP
CO-3	Describes the concept of organizing, staffing, and decision-making.	U & AP
CO-4	Explain the principles and techniques of direction.	U & AN

Paper-: Applied Economics

CO No.	Course Outcomes	Cognitive Level
CO-1	Define the core concepts and basic characteristics of Applied Economics.	U
CO-2	Describe the various components of National Income and explain the methods of calculating national income.	U & EV
CO-3	Apply economic principles and reasoning to solving business problems.	AN & EV
CO-4	Demonstrate the circular flow of income.	U & EV
CO-5	Propose the solution for short-term and long-term consumption functions. Evaluate the impact of WTO's Trade Policy on the Business Environment in India and States.	U & EV



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Course Outcomes

Bachelor of Commerce (B.com.)

Subject: Major

B.com. IV Semester

Paper- II: Cost Accounting

CO No.	Course Outcomes	Cognitive Level
CO-1	Identify the utility and application of Cost Accounting.	U
CO-2	Comparisons of costing and profit of products among industries.	U & EV
CO-3	Estimation of Quotation Price or Tender Price	U & AP
CO-4	Calculate profit under contract costing.	U & AP
CO-5	Comparison of profit under financial and cost accounting.	AN
CO-6	Analyze the managerial decisions based on marginal costing.	AN

Subject: Minor

B.com. IV Semester

Paper- I: Business Statistics

CO No.	Course Outcomes	Cognitive Level
CO-1	Describe the sampling methods, classify and arrange the data;	U & AP
CO-2	Calculate and interpret correlation coefficients;	U & AN
CO-3	Use simple regression to analyze the underlying relationships between the variables and estimate the values of variables;	AN
CO-4	Calculate and test various types of Index numbers;	EV



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CO-5	Explain and interpret the association of attributes for hypothesis testing in decision-making;	U & AN
CO-6	Measure mode and median by the appropriate graphical presentation.	AP

Subject: General Elective

B.com. IV Semester

Paper- : Corporate Law

CO No.	Course Outcomes	Cognitive Level
CO-1	Explain various categories of company meetings;	AP
CO-2	Illustrate about auditor and its roles and responsibilities	U & EV
CO-3	Preparation of Audit Report;	C & AP
CO-4	Evaluate corporate problems;	U & AN
CO-5	Describe the role of NCLT in the provisions of company law	AN & AP

Paper- Financial Market Operations

CO No.	Course Outcomes	Cognitive Level
CO-1	Describe the Concepts relevant to Indian financial markets and financial institutions.	AP
CO-2	Understand and analyze the mechanics and regulations of financial instruments and determine how the value of stocks, bonds, and securities are calculated.	U & EV
CO-3	Evaluate empirical evidence of the market performance and the role of regulatory authorities in developing the financial market.	C & AP
CO-4	Research and analyze specific problems or issues related to financial markets and institutions.	U & AN



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Paper- : Principles of Management

CO No.	Course Outcomes	Cognitive Level
CO-1	Explain the significance of Coordination in the organization.	U
CO-2	Apply the various theories of leadership and motivation in a business organization.	U & AP
CO-3	Evaluate the methods and techniques of controlling businesses.	U & AP
CO-4	Evaluate the emerging trends in Management.	U & AN

Paper-: Applied Economics

CO No.	Course Outcomes	Cognitive Level
CO-1	Define the concept and determinants of the value of money.	U
CO-2	Explain the various theories of Money.	U & EV
CO-3	Identify economic and Non-Economic Factors affecting economic Growth.	AN & EV
CO-4	Analyze the stages of Economic Development.	U & EV
CO-5	Illustrate the meaning of inflation, deflation, and stagflation, identify different kinds of inflation, causes and effects of inflation on different sectors of the economy, and describe different measures to control inflation.	U & EV



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Course Outcomes

Bachelor of Commerce (B.com.)

B.com. III Year

Group A : Taxation

Subject: Major

Paper- I: Income Tax Law And Practices

CO No.	Course Outcomes	Cognitive Level
CO-1	Understand the basic concepts in the law of Income Tax in India and determine the Residential status of different persons.	U
CO-2	Identify the five head in which income is categorized and compute income under the provisions various heads.	U and EV
CO-3	Understand clubbing procedures, aggregate income after set-off and carry forward of losses and deductions allowed under the Income Tax Act. and further to compute taxable income and tax liability of individuals.	U and AN
CO-4	Develop the ability to file online returns.	AP



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Group A: Taxation

Subject: Major

Paper-Ii: Goods And Service Tax & Custom Duty

CO No.	Course Outcomes	Cognitive Level
CO-1	Identify the various terminologies of GST.	U
CO-2	Apply the procedure of registration.	U and EV
CO-3	Comparison of composition and normal tax system of GST.	U and AN
CO-4	Calculate the Input Tax Credit.	AP
CO-5	Evaluate the Custom Duty.	

Group A: Taxation

Subject: Minor

Paper-: Income Tax For Business

CO No.	Course Outcomes	Cognitive Level
CO-1	To understand basic concepts and definitions of Income from business and profession.	U
CO-2	To Access companies' provisions and rules.	U and EV
CO-3	Comparison of composition and normal tax system of GST.	U and AN
CO-4	To acquire knowledge about the submission of Income Tax return, Advance Tax, Tax Deducted from source, Tax collection Authorities.	AP



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B.Com. III Year

Group B: Marketing

Subject: Major

Paper- I: Marketing Management

CO No.	Course Outcomes	Cognitive Level
CO-1	Explain the role of marketing within society and within an economic year.	U
CO-2	Describe the vital role of marketing within a firm and the necessary relationships between marketing and the other functional areas of business.	U and EV
CO-3	Analyze the various decision areas within marketing and the tools and methods used by marketing managers for making decisions.	U and AN
CO-4	summarizes key marketing principles and terminology. Because this is a survey course, there is an emphasis on basic terminology and concepts.	AP
CO-5	Recommend how a marketing perspective is important in your own personal and professional development.	EV



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Paper-II: Human Resource Management

CO No.	Course Outcomes	Cognitive Level
CO-1	Explain the basic concepts, functions and processes of human resource management.	U
CO-2	Classify the role, functions and challenges of human resource department of the organizations.	U and EV
CO-3	Explain the concept of manpower planning regarding recruitment and selection.	U and AN
CO-4	Design and formulate various techniques of training and development programme.	AP
CO-5	Differentiate between Performance appraisals, Reward Systems, Compensation Plans and Ethical Behavior of different level of employees.	EV
CO-6	Illustrate and compare various wages and salary structure and benefits of employees in different designations.	EV



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Group B : Marketing

Subject: Minor

Paper-I: Management Accounting

CO No.	Course Outcomes	Cognitive Level
CO-1	To recognize the knowledge of management accounting techniques in business decision making.	U
CO-2	To Analysis the Financial Statements of Companies.	U and EV
CO-3	To apply the cash flow technique for the use of cash in the organization.	U and AN
CO-4	To demonstrate the marginal cost technique for managerial decisions.	AP
CO-5	To apply the budgetary concepts for the preparation of the managerial report of the company	EV



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B.Com. III Year

Group C: Finance

Subject: Major

Paper- I: Financial Management

CO No.	Course Outcomes	Cognitive Level
CO-1	To Learners can access the appropriate sources of financing for the firm with a stronger grasp of the goals of financial management	U
CO-2	To Analyse the complexities associated with management of cost of funds in the capital structure and to acquaint a deeper knowledge in leverages in order to arrive a better financial decision.	U and AN
CO-3	To evaluate the capital budgets through capital budgeting techniques.	U and EV
CO-4	To evaluate the finance plans on the basis of cost of capital .	EV
CO-5	To understanding in working capital management to avail the adequate working capital for business functions.	U



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Group C: Finance

Subject: Major

Paper-II: Auditing

CO No.	Course Outcomes	Cognitive Level
CO-1	To Understand the concepts of Auditing and to construct the factors involved in the preparation of the Audit plan and Audit program.	U
CO-2	To evaluate the importance of the assessment of internal control and internal checks. To restate the objectives and basic principles of establishing an internal audit and its usefulness.	U and EV
CO-3	To learn about Test checks and Audit sampling as audit techniques, To understand auditors" legal liabilities,	U and AN
CO-4	To understand to describe the various levels of the persuasiveness of different types of audit evidence. To describe the quality control procedures	U
CO-5	To explain the internal and external audit process including the professional standards applicable to the internal audit profession.	EV



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Reaccredited 'A+' Grade by NAAC (CGPA 3.68/4.00)

College with Potential for Excellence (CPE) by UGC

DST-FIST Supported & Star College Scheme by DBT.

Group C : Finance

Subject: Minor

Paper-I: Public Finance

CO No.	Course Outcomes	Cognitive Level
CO-1	To explain students the basic concepts of public and private finance.	U
CO-2	To analyze the Indian Tax Structure and identify different types of tax.	U and AN
CO-3	To interpret public expenditure and its theories.	U and EV
CO-4	To interrelate Public Budget and economic growth and stability. .	AP
CO-5	To prepare a sketch on the Public Finance system of India.	AP
CO-6	To analyze the working of Fiscal and Monetary policies	AN