NAVNIRMAN SHIKSHAN SANSTHA'S



LAXMIBAI SITARAM HALBE COLLEGE OF ARTS, COMMERCE AND SCIENCE, DODAMARG

(Permanently Affiliated to University of Mumbai and recognized by Govt. of Maharashtra)

Accredited by NAAC with "B" Grade

At. Post - Kasai Dodamang, Tal. Dodamarg, Dist - Sindhudurg - 416 512.

CO Attainment Methodology-

Methodology used for CO Attainment is Internal Evaluation and External Evaluation.

- Internal evaluation of the students is done on the basis of internal exams, average attendance, and active learning. Obtained marks are further converted in percentage. The total percentage obtained is further converted into 50% which is added with 50% of External evaluation.
- 2. External evaluation is based on the semester end examinations. Obtained marks in semester end examinations are converted in percentage. 50% of this percentage is added with 50% of internal evaluation, which is CO Attainment of individual student.
- Total number of students above 60% is divided by total number students attended, termed as CO attainment.

PO, PSO Attainment Methodology-

Methodology used for PO Attainment is direct evaluation and indirect evaluation.

- 1. Direct evaluation: an average of CO attainment of all courses under the program converted into 50%.
- 2. Indirect evaluation- Students exit survey, and placement and progression to higher education is assessed in indirect evaluation. The total percentage is converted into 50%.

50% of Direct evaluation is added with 50% of Indirect evaluation and calculated

PO,PSO attainment.

Principal Navniman Shikshan Sanstha's Laxmibai Sitaram Halbe

College of Arts, Commerce & Son

Tal. Dodamarg, Dist. Sindhue:



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PO / PSO Attainment

Academic Year: 2017-18

Sr No		Direct Evaluation		Indirect Evaluation				PO / PSO Attainment in %	
		Programme Name	Average of CO Attainments under that Programme	50 % of Direct Evaluation	Students Exit Survey 60 M	Placement / Progression to higher education 40 M	Total	50 % of Indirect Evaluation	50 % of DE + 50 % of IE
1	B.A. English	85.92	42.96	53	25	78	39.00	81.96	
2	B.A. Marathi	83.86	41.93	55	29	84	42.00	83.93	
3	B.A. Hindi	88.99	44.50	58	30	88	44.00	88.50	
4	B.A. Economics	82.92	41.46	52	27	79	39.50	80.96	
5	B.A. Geography	87.58	43.79	59	28	87	43.50	87.29	
6	B.Com.	86.17	43.09	58	32	90	45.00	88.09	



Principal Maynirman Shikshan Sanstha's Laxmibai Sitaram Halbe Arts, Commerce & Science, Dodamarg, Dist.Sindhudurg.

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Program Outcome (PO)

Faculty of Arts

PO- 1	Sensitize with social issues
PO- 2	Develop basic skills for personal and professional life
PO- 3	Foundation to build career
PO- 4	Understand human values
PO- 5	Understand and develop language proficiency
PO- 6	Understand literature
PO- 7	Developing writing and communication skills
PO-8	Conceptual understanding

Program Specific Outcome (PSO)

Faculty of Arts:

Department of Economics:

PSO-1	Skill of interlinking theoretical knowledge with current economic affairs.
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- PSO-2 Ability of reading and understanding Union Budget.
- Awareness about the financial market, specifically mutual funds and stock market. PSO-3
- Analytical thinking through basic statistical tools and their applications. PSO-4

Department of English:

PSO-1	Capability of function	al communication in English.
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- PSO-2 Ability to read and listen effectively.
- Skill to read, comprehend and appreciate good quality text. PSO-3
- PSO-4 Proficiency in English grammar.
- PSO-5 Ability to appreciate culture texts such as films, documentaries etc.
- **PSO-6** Capacity of translation of simple text.
- PSO-7 Knack of drafting.
- PSO-8 Capacity of creating a text on a given topic.
- Confidence of giving presentation on a given topic. PSO-9

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Tal. Dedamarg. Dist. Sadhudurg

Department of Geography:

- PSO-1 Skills of map reading.
- PSO-2 Use of mobile GPS.
- PSO- 3 Skill of generating maps with GIP.
- PSO-4 Knowledge of daily observations of weather conditions including temperature, humidity, wind velocity, rainfall, sky condition etc.
- PSO- 5 Skill of Identification of rocks, soil, vegetation etc.

Department of Hindi:

- PSO-1 अस्खलित हिंदी मे वार्तालाप I
- PSO-2 हिन्दी में सामूहिक चर्चा कुशलता 1
- PSO-3 हिन्दी के समाचार पत्र एव पत्रिकाओं का शुद्ध पठन 1
- PSO-4 संपादिकय लेख का शिघ्रतम वाचन 1
- PSO-5 हिन्दी-मराठी-अंग्रेजी के रूपांतरण कुशलता 1
- PSO-6 हिन्दी दैनिकों के लिये समाचार लेखन क्षमता 1
- PSO-7 हिन्दी में सोच विचार एव विमर्श क्षमता !
- PSO-8 रोजगार हेत् हिन्दी मे उद्घोषक तथा अनुवादक कुशलता 1

Department of Marathi:

- PSO- 1 शुद्ध मराठीत लेखन, वाचन, संभाषण कौशल्य
- PSO- 2 विचार, अभिव्यक्ती, आत्मविश्वास
- PSO- 3 मराठीतील गट चर्चा वक्तृत्व, वाद- विवाद निबंध स्पर्धा इ.मधील उस्फूर्त सहभाग
- PSO-4 वर्तमानपत्र व तांत्रिक माध्यमांसाठी वृत्त व वृतांत लेखन कौशल्य
- PSO-5 शुद्धलेखन व मुद्रित शोधन ज्ञान

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At. Post - Kasai Dodamang, Tal. Dodamarg, Dist - Sindhudurg - 416 512.

PROGRAM OUTCOMES

Faculty of Commerce

On completion of the program:

- PO-1 Learners will gain knowledge in the fundamentals of commerce and a deep understanding of all the courses undertaken.
- PO- 2 Learners will be equipped to join the industry or setup own entities, peruse further professional and other courses.
- Learners will be equipped to face upcoming challenges in the industry and business PO-3 as the specializations offered expose them to practical aspects.
- Learners will be responsible citizens as various academic and co-curricular courses PO- 4 imbibe sensitivity, moral and ethical values among them.

PROGRAMME SPECIFIC OUTCOME

- To cater to the human resource needs of companies in accounting and auditing, tax PSO-1 laws, financial analysis and costing.
- To inspire entrepreneurship and managerial skills in learners so as to enable them to PSO-2 establish and manage businesses effectively.
- To impart the learners with exhaustive and in-depth knowledge of financial system PSO-3 and investment decisions.

PSO-4 To enrich the learners with good communication, numerical ability, team leadership skills and ethical values.

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Navniman Shikshan Sanstha's Laxmibai Sitaram Halbe College of Arts, Commerce & Science,

Tal.Dodamarg, Dist.Sindhudurg.





LAXMIBAI SITARAM HALBE COLLEGE

OF ARTS COMMERCE AND SCIENCE, DODAMARG (Permanently Affiliated to University of Mumbal and recognized by Govt. of Maharashtra) Accordited by NAAC with "B" Grade

At. Post - Kasai Dodamang, Tal. Dodamarg, Dist - Sindhudurg - 416 512.

COURSE OUTCOMES Faculty of Arts

Department of English

Course: Communication Skills in English (Paper I and Paper II)

Semester: I & II

Course Codes: UACS 101 & UACS 201

After completion of the course, students are expected to be able to:

Course Outcomes	Description
CO 1	The learners will learn to understand and interpret any text they are reading from different perspectives
CO 2	The interest of learners in listening to and watching good quality audio and visual media will be aroused.
CO 3	Learners will acquire proficiency in the skills of listening, speaking, reading and writing that will help them meet the challenges of the world.
CO 4	The learners will develop good oral and written skills of communication in the English language.

Course: English Opt.-I: Introduction to Prose and Fiction (Paper I and II)

Semester: I & II

Course Codes: UAENG 101 & UAENG 201

After completion of the course, students are expected to be able :

Course Outcomes	Description		
CO 1	To develop passion for reading literary works amongst students		
CO 2	To make learners at ease in the process of appreciation of literature		
CO 3	To enable learners to understand and analyze selected stories, prose, fiction and nonfiction masterpieces		
CO 4	To imbibe the underlying philosophy and values reflected in literature		
CO 5	To develop sensitivity to nature and understand the relationship between human beings and environment		

Course: Course: English Opt.-II: Indian Literature in English

Semester: III & IV

Course Codes: UAENG301 & UAENG401

After completion of the course, students are expected to be able :

Course Outcomes	Description
CO 1	To introduce learners to the uniqueness of Indian Literature in English
CO 2	To acquaint learners to the pluralistic dimensions of Indian Literature in English
CO 3	To help them understand the different genres of Indian Literature in English
CO 4	To familiarize learners with different perspectives of approaching this literature. To make learners aware of prominent Indian Writers in English
CO 5	To make learners aware of prominent Indian Writers in English

Course: Course: English Opt.-III: American Literature

Semester: III & IV

Course Codes: UAENG302 & UAENG402

After completion of the course, students are expected to be able :

Course Outcomes	Description
CO 1	To acquaint the learners of literature with the various genres and literary terms of twentieth century American Literature
CO 2	To sensitize them to the themes and styles of American Literature
CO 3	To introduce them to the socio-cultural milieu of twentieth century America through literary texts
CO 4	To enhance their understanding of American, African American and Multicultural sensibilities by introducing them to the literary works representing them
CO 5	To facilitate cross-cultural perspectives and discussions on American Literature

Course: 16th to 18th Century English Literature

Semester: V & VI

Course Codes: UAENG501& UAENG601

After completion of the course, students are expected to be able:

Course Outcomes	Description
CO 1	To understand the distinctive features of English literature of the 16th, 17th and 18th centuries
CO 2	To comprehend how background influences shaped the writer's thinking.
CO 3	To recognize and appreciate the literary masters who dominated the scene.
CO 4	To grasp the different writing styles that each age adopted.

Course: Literary Criticism

Semester: V & VI

Course Code: UAENG502 & UAENG602

After completion of the course, students are expected to be able :

Course Outcomes	Description
CO 1	use some important critical terms
CO 2	become aware the nature and function of literature and criticism
CO 3	impart the technique of close reading of literary texts
CO 4	understand the various literary theories and critical approaches
CO 5	be familiar with the tenets of practical criticism



Course: GRAMMAR AND THE ART OF WRITING

Semester: V & VI

Course Codes: UAENG503A & UAENG603A

After the completion of the course, students are expected to be able :

Course Outcomes	Description
CO 1	Gain a basic understanding of phonetics, morphology and word transformation
CO 2	Have improved speaking skills
CO 3	Have developed adequate knowledge of the rules of grammar, grammatical analysis and sentence transformation
CO 4	Write effectively in various domains

Department of Marathi

Course: Marathi Compulsory

Semester: I & II

Course Codes: UMAR1C1 & UMAR 2C1

After the completion of the course, students are expected to be able to:

Course Outcomes	Description
CO 1	मराठी कथा व कवितांचा प्राथमिक परिचय असला पाहिजे
CO 2	मराठीतून कार्यालयीन पत्रव्यवहार अवगत होणे अभिप्रेत

Course: Marathi Paper I

Semester: I & II

Course Codes: UMAR 101 & UMAR 201

After the completion of the course, students are expected to be able to:

Course Outcomes	Description	
CO 1	नाटक व प्रवासवर्णन या वाङ्मय प्रकारांचे भान आवश्यक	
CO 2	मराठी नाटक व प्रवासवर्णनाच्या परंपरेचे भान आवश्यक	

Course: Marathi Paper II : कथन साहित्य

Semester: III

Course Outcomes	Description	
CO 1	मराठी साहित्यातील कथन साहित्य अभ्यासून विद्यार्थ्यांना कथन साहित्याचे मर्म ग्रहण करता येईल	विश्लेषण करून
CO 2	कथा कादंबरी वाचताना कोणत्या दृष्टीने वाचावे याचेज्ञान प्राप्त होईल	MIMILE

Course: Marathi Paper III - भाषा आणि बोली अभ्यास

Semester: III

Course Outcomes	Description	
CO 1	मराठी भाषेचे स्वरूप समजेल	
CO 2	मराठीच्या विविध बोलीचे ज्ञान होईल	
CO3	मराठी बोली अभ्यासाला चालना मिळेल	

Course: Marathi Paper II: नाट्य साहित्य

Semester: IV

Course Outcomes	Description
CO 1	नाटक आणि एकांकिका या प्रकाराचे वांग्मयीन स्वरूप लक्षात येईल
CO 2	दोन नाट्य साहित्याची वाटचाल समजेल तीन नाट्य ज्ञान मिळून नाट्यरचना करता येईल

Course: Marathi Paper III – मराठी व्याकरण आणि लेखन कौशल्य

Semester: IV

Course Outcomes	Description	
CO 1	भाषा लेखन कौशल्य आत्मसात होईल	
CO 2	मराठीचे लेखन कौशल्य प्राप्त होईल	
CO 3	संगणकासाठी मराठी भाषेचा उपयोग होईल	
CO 4	स्पर्धा परीक्षा उत्तीर्ण होण्यासाठी हा अभ्यासक्रम उपयुक्त ठरेल	

Course: Marathi Paper IV – मध्ययुगीन मराठी वाङ्मयाचा इतिहास

Semester V

Course Outcomes	Description	
CO 1	प्राचीन मराठी वाङ्मयाच्या इतिहासाची माहिती होईल	
CO 2	प्राचीन मराठी वाङ्मयाचे रचना प्रकार समजतील	
CO 3	मराठी भाषेबद्दल अभिमान निर्माण होईल	

Course: Marathi Paper V – भारतीय साहित्य विचार

Semester V

Course Outcomes	Description	Principal
CO 1	भारतीय साहित्य विचाराचा परिचय होईल	Navnirman Shikshan Sanstha's
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CO 2	भारतीय साहित्य आस्वादाची प्रक्रिया समजेल	
CO 3	भारतीय साहित्यातील निर्मिती प्रक्रिया व प्रयोजनाचा परिचय होईल	

Course: Marathi Paper VI - साहित्य व समाज

Semester- V

Course Outcomes	Description
CO 1	साहित्य व समाज यांच्या अनोण्यसंबंधांचा परिचय होईल
CO 2	महानगरीय व ग्रामीण जाणवेच्या साहित्याचा व समाजाचा अनोण्य संबंध लक्षात येईल
CO 3	निवडक कलाकृतींच्या आधारे विविध वांग्मयीन प्रवाहाचा परिचय होईल

Course: Marathi Paper IV – मध्ययुगीन मराठी वाङ्मयाचा इतिहास

Semester VI

Course Outcomes	Description
CO 1	शाहिरी वाङ्मयाचा परिचय होईल
CO 2	बखर वाङ्मयाचा परिचय होईल
CO 3	वेगवेगळ्या पंथांचे वाङ्मयाचे स्वरूप लक्षात येईल
CO 4	वेगवेगळ्या धर्मीयांनी केलेल्या वाङ्मयनिर्मितीचा परिचय होईल
CO 5	मध्ययुगीन वाङ्मयाचे स्वरूप स्पष्ट होईल

Course: Marathi Paper V – पाश्चात्य साहित्य विचार

Semester- VI

Course Outcomes	Description
CO 1	पाश्चात्य साहित्य विचारांचा परिचय होईल
CO 2	पाश्चात्य साहित्याच्या निर्मिती प्रक्रिया व प्रयोजन विचारांचा परिचय होईल
CO 3	पाश्चात्य साहित्याच्या आस्वाद घेण्याच्या पद्धती समजतील

Course: Marathi Paper VI - साहित्य व समाज

Semester- VI

Description	A
सामाजिक स्थित्यंतराचा मराठी साहित्यावर प्रभाव पडतो हे समजेल	W
दलित साहित्याची निर्मिती प्रक्रिया समजेल	X)
स्त्रीवादी जाणीव आणि वांग्मयीन प्रवृत्तीचे ज्ञान होईल Principal	
	सामाजिक स्थित्यंतराचा मराठी साहित्यावर प्रभाव पडतो हे समजेल दलित साहित्याची निर्मिती प्रक्रिया समजेल

Department of Economics

Class: F.Y.B.A. & S.Y.B.A.

Semester I to IV

Course Outcomes	Description
CO 1	Basic principles of Economics to help the students understand the different concepts.
CO 2	Methods and tools used in economic analysis to help students understand the complex economic issues.
CO 3	Importance of trade, market, demand and supply in economic.
CO 4	The concepts of Cost, revenue market structures, pricing policies used in production process in Business decision.
CO 5	The students should understand the trends in Maharashtra economy through understanding economic survey and other older published.
CO 6	The students understand the issues in Indian Economy like fiscal framework universal basic incomes, health and fertility etc.

Course: Economics Paper IV - Advanced Microeconomics Theory

Semester V

Course Codes: ECOAME501

Course Outcomes	Description
CO 1	Enables students will get knowledge on new market structure, imperfect competition.
CO 2	Provides understanding on the welfare economics and economics of information.

Course: Economics Paper V - Economics of Growth and Development

Semester V

Course Codes: ECOGAD502

Course Outcomes	Description
CO 1	Enable students to apply and analyze issues in the development process.
CO 2	Students will be able to identify the issues related to Growth and Development
CO 3	Students will be able to understand the policy options and analyzed the Measures taken for the Development of an economy.



Course: Economics Paper VI- Economics of Agriculture and Cooperation

Semester V

Course Codes: ECOACB503

Course Outcomes	Description	
CO 1	Students will obtain information regarding various agricultural issues in Ind and remedies for it.	
CO 2	Making awareness about self- employment through various local business like agro- tourism, travel agents, horticulture, floriculture, fishery and animal husbandry.	

Course: Economics Paper IV - Advanced Macroeconomics Theory

Semester VI

Course Codes: ECOAME601

Course Outcomes	Description
CO 1	To make student aware about Post Keynesian Synthesis and understand various aspects of Trade Cycles.
CO 2	Students will be able to describe the contemporary Exchange Rate Regimes and International Monetary System.

Course: Economics Paper V - International Economics

Semester VI

Course Codes: ECOIE602

Course Outcomes	Description
CO 1	Students will be able to understand the trade theories and determinants of trade which helps them to analyze the international trade policies.
CO 2	Students will be able to understand the role of various international institutions and trade blocks and their approaches in framing the policies for trade.

Course: Economics of Agriculture and Cooperation

Semester VI

Course Codes: ECOACB603

Course Outcomes	Description
CO 1	Students can understand the basic Principles of Cooperation, Globalization and Cooperation.
CO 2	Provides information about co-operative Movement in India and its performance and role in rural development.
CO 3	Students get introduced to the problems and measures of agro industries and Cooperative farming and Leadership in cooperative development. Shikshar

Department of Geography

Course: Geography I - Geomorphology

Semester I

Course Codes: UAGEO101

After the completion of the course, students are expected to be able to:

Course Outcomes	Description
CO 1	Understand structure of interior of earth with Continental drift and Wegner's theories.
CO 2	Study Endogenic processes like folding, faulting, volcanoes and earthquakes.
CO 3	Study Exogenic processes like erosion, mass wasting, land forms created by river, glacier, underground water and sea waves.

Course: Geography I - Human Geography

Semester II

Course Codes: UAGEO201

After the completion of the course, students are expected to be able to:

Course Outcomes	Description
CO 1	Understand branches and approach of human geography, migration and population.
CO 2	Gain knowledge about types and patterns of settlement with practical topic 'Nearest Neighbour Analysis'.

Course: Geography II Semester III & IV

Course Codes:

UAGEO301 Introduction to Climatology UAGEO402 Introduction to Oceanography

After the completion of the course, students are expected to be able to:

Course Outcomes	Description
CO 1	Understand climatology and oceanography as branches of Physical Geography. It includes study of atmosphere, wind circulation, humidity, precipitation, climate weather phenomena, bottom ocean relief, movements of ocean water, marine pollution and man and ocean relationship.
CO 2	Practical of world map filling.



Course: Geography III Semester III & IV

Course Codes:

UAGEO302 Physical Geography of India UAGEO401 Agriculture Geography of India

After the completion of the course, students are expected to be able to:

Course Outcomes	Description	
CO 1	Understand Physiographic divisions of India, rivers, climate, soils, natural vegetation and mineral resources distribution with map filling of India.	
CO 2	Gain the knowledge about agricultural types, practices, green revolution and recent trends in agriculture.	
CO 3	Practical application of agricultural geography through thematic map interpretation and preparation of graphs and statistical diagrams.	

Course: Geography IV - Geography of Settlement

Semester V

After the completion of the course, students are expected to be able to:

Course Outcomes	Description
CO 1	To understand Human Settlements of any type or size where human beings live.
CO 2	With size, the economic character and social structure of settlements changes and so do its ecology and technology.
CO 3	To understand Rural and urban settlements in terms of social relationship, attitude and outlook.

Course: Geography V - Geography of Maharashtra

Semester V

After the completion of the course, students are expected to be able to:

Course Outcomes	Description
CO 1	Understand geography of our Nation.
CO 2	Comprehend the magnitude of problems and Prospects at National level.
CO 3	Understand the inter relationship between the subject and the society.
CO 4	Understand the recent trends in regional studies.



Course: Geography VI – Tools and Techniques in Geography for Special Analysis – I Semester V

After the completion of the course, students are expected to be able to

Course Outcomes	Description Description
CO 1	Maps are mathematical representations of Earth and the Earth's surface. They can be used for geospatial data storage, spatial exploratory functions and as an analytical tool.
CO 2	Spatial analysis can be done using various techniques with the aid of statistics and geographical information systems (GIS)
CO 3	GIS facilitates attribute interaction with geographical data in order to enhance interpretation accuracy and predictions of spatial analysis.

Course: Geography IV – Environmental Geography Semester VI

After the completion of the course, students are expected to be able to:

Course Outcomes	Description Description
CO 1	To highlight functional & spatial link between environment, economy & society
CO 2	To create an insight into various environmental issues at various levels of environmental movements towards making environment sustainable

Course: Geography V – Geography of Tourism and Recreation Semester VI

After the completion of the course, students are expected to be able to:

Course Outcomes	Description
CO 1	1.Understand basic concepts of Geography & Tourism
CO 2	Comprehend the utility and application of Tourism
CO 3	Understand the interrelationship between tourism and employment generation opportunities.
CO 4	Understand the impact of tourism on Physical and Human Environments.

Course: Geography VI – Tools and Techniques in Geography for Special Analysis – II Semester VI

After the completion of the course, students are expected to be able to:

Course Outcomes	Description
CO 1	Acquire the Knowledge of Toposheet reading/interpretation
CO 2	Become familiar with the weather instruments and their applications in Geographical phenomenon.

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CO 3	Get acquainted with IMD weather maps and also gain the knowledge of weather map reading/interpretation.
CO 4	Become trained in elementary statistics as an essential part of geography. Awareness about GIS

Department of Hindi

Course: Hindi I Semester I

Course Outcomes	Description
CO 1	छात्रों को कहानियाँ, निबंध आदि लिखने के अलावा कहानियाँ लिखना, जीवनी, संस्मरण, यात्रा वृतांत और रेखाचित्र आदि की नवीनतम विधाओं से स्वयं को परिचित कराना।
CO 2	हिन्दी कहानी के आरंभ से लेकर नवीनतम तक, कहानी के विकास और कहानी के विकास से अवगत करने के लिए
CO 3	छात्रों को नई होम स्ट्रीम की विशेषताओं और विशेषताओं से परिचित कराना।

Course: Hindi I Semester II

Course Outcomes	Description
CO 1	छात्रों को कहानियाँ, निबंध आदि लिखने के अलावा कहानियाँ लिखना I
CO 2	हिन्दी कहानी के आरंभ से लेकर नवीनतम तक कहानी के विकास और कहानी के विकास से अवगत करने के लिए अभ्यास के रूप में छात्रों के लिए व्याख्या और विशिष्टताओं का परिचय I
CO 3	जीवनी, संस्मरण, यात्रा वृतांत और रेखाचित्र आदि की नवीनतम विधाओं से स्वयं को परिचित कराना I

Course: Hindi II Semester III

Course Outcomes	Description
CO 1	1. छात्रों में मानवीय मूल्यों के विकास के साथ-साथ नए सामाजिक, सांस्कृतिक समझ और जीवन मूल्यों का समावेश।
CO 2	कला की साहित्यिक विधाओं के प्रति विद्यार्थियों में साहित्य के माध्यम से कलात्मक गुणों की निरंतरता बनी रहेगी।
CO 3	सद्गुणों का जागरण होगा और रचनात्मक कौशल में वृद्धि होगी।
CO 4	छात्रों में नए वैश्विक मूल्यों के प्रति जागरूकता बढ़ेगी और पर्यावरण चेतना के प्रति जिम्मेदारी की भावना बढ़ेगी उत्पन्न होगा।

Course: Hindi III Semester III

Course Outcomes	Description
CO I	छात्र व्यावहारिक हिंदी भाषा प्रवीणता हासिल करेंगे।
CO 2	छात्रों को पेशेवर रूप से आत्मनिर्णय के योग्य बनाना।
CO 3	छात्रों को मास मीडिया में रोजगार के अवसरों, क्षेत्रों के बारे में पता होगा।

Course: Hindi II Semester IV

Course Outcomes	Description
CO 1	छात्रों में मानवीय भावनाओं के विकास के साथ-साथ नए सामाजिक, सांस्कृतिक और राजनीतिक मूल्यों का समावेश गुणात्मक विकास होगा।
CO 2	राष्ट्र निर्माण और जिम्मेदारी की भावना के लिए छात्रों में नए सामाजिक, राजनीतिक, सांस्कृतिक विचारों का प्रसार होगा परिवहन का विकास होगा।
CO 3	छात्रों में नए वैश्विक मूल्यों के प्रति जागरूकता और मूल्यवादी दृष्टिकोण के प्रति जिम्मेदारी की भावना में वृद्धि होगी उत्पन्न होगा।
CO 4	छात्रों में साहित्यिक रसायन विज्ञान के साथ कलात्मक विपरीतता पैदा करना,रचनात्मक कौशल बढ़ाना होगा

Course: Hindi III Semester IV

Course Outcomes	Description
CO 1	छात्र तकनीकी और व्यावहारिक भाषा दक्षता में दक्षता हासिल करेंगे।
CO 2	पेशेवर तौर पर आत्मनिर्भरता की संभावना बढ़ेगी।
CO 3	मास मीडिया में रोजगार के क्षेत्रों का परिचय

Course: Hindi IV – History of Hindi Literature Semester V

After the completion of the course, students are expected to be able to:

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ात्रों को हिंदी साहित्य के प्राचीन, मध्यकालीन इतिहास की समझ देकर हिंदी साहित्य के तिहासिक साहित्य के विकास, प्रवृतियों और परिवेश का परिचय देना।
T

Course: Hindi V - Post Independent Hindi Literature

Semester V

Course Outcomes	Description
CO 1	हिंदी की आधुनिक गद्य-पद्य विधाओं की प्रसिद्ध, प्रारंभिक रचनाओं और परिवेश की जानकारी प्रदान कर छात्रों को दार्शनिक, सामाजिक, राष्ट्रीय, मानवीय और नवीनतम आधुनिक जीवन शैली मूल्यों से परिचित कराना।
CO 2	सामाजिक, मानवीय सरोकारों के साथ साहित्य की पर्यावरण चेतना को समृद्ध करना।
CO 3	उन्हें आधुनिक साहित्य की प्रवृतियों के विकास से अलग करना।

Course: Hindi VI - Information Technology in Hindi

Semester V

After the completion of the course, students are expected to be able to:

Course Outcomes	Description
CO 1	प्रद्योगिकी के युग में हिन्दी भाषा की उपयोगिता समझ मे आयी I
CO 2	हिन्दी की सावधानिक स्थिति अवगत हो गई।

Course: Hindi IV - History of Hindi Literature

Semester VI

After the completion of the course, students are expected to be able to:

Course Outcomes	Description
CO 1	आधुनिक इतिहास की समझ देकर हिंदी साहित्य के ऐतिहासिक साहित्य के विकास प्रवृत्तियाँ और परिवेश का परिचय देना।

Course: Hindi V - Post Independent Hindi Literature

Semester VI

Course Outcomes	Description
CO 1	स्वातंत्र्योत्तर हिन्दी साहित्यक प्रवृतियोंकी परपर की जानकारी प्राप्त हुई। छात्रोंको स्वातंत्रयोतर हिन्दी साहित्य के विविध काव्यों एवं मद्यकरी की जानकारी प्राप्त हो गयी।

Course: Hindi VI - Social Media

Semester VI

Course Outcomes	Description
CO 1	छात्रों को सोशल मीडिया की शक्ति से अवगत होते है। पत्रकारिता के आधुनिक स्वरूप से
	परिचित होते है।



LAXMIBAI SITARAM HALBE COLLEGE

OF ARTS COMMERCE AND SCIENCE, DODAMARG (Permanently Affiliated to University of Mumbal and recognized by Govt. of Maharashtra) Accredited by NAAC with "B" Grade

At. Post - Kasai Dodamang, Tal. Dodamarg, Dist - Sindhudurg - 416 512.

COURSE OUTCOMES

Faculty of Commerce

Course Name: Accountancy and Financial Management - I

Semester: I & II

After completing the course, the learner will be able to:

Course Outcome	Description
CO 1	The curriculum enriches the students' knowledge on passing journal Entries and preparing respective ledger accounts.
CO 2	Identify and interpret accounting information to inform users and make decisions.
CO 3	Analyze financial and contextual information to make decisions, estimate costs and determine tax implications, audit risk, and engagement procedures.

Course Name: Commerce-I

Semester: I & II

Course Outcome	Description
CO 1	It is expected that the learners become fully conversant with the aspects of business, elements of business environment, entrepreneurship and setting up of business unit.
CO 2	Learners appreciate the importance of business in a developing economy.
CO 3	Learners consider entrepreneurship as a career option

Course Name: Business Economics-I

Semester: I & II

Course Outcome	Description
CO 1	Students would know about the market economy and its composition.
CO 2	Students would know about the basic tools and principles used in the market economy with respect to production analysis and economies of scale.
CO 3	Students would learn about various cost concepts and its behaviour in the short and long run. Navnirman Shikshan Sans
CO 4	Students would be aware of rational decision making. Laxmibai Sitaram Halb

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Course Name: Business Communication-I

Course Outcome	Description
CO 1	On completion of the course, the learner will have the skill and knowledge about communication
CO 2	Students would know and use various types of oral, written and digital communication modes
CO 3	Students would learn about effective business writing, effective presentations
CO 4	Students would be well versed in effective interpersonal communication.

Course Name: Environmental Studies-I

Course Outcome	Description
CO 1	The successful completion of the course will create an environmental awareness among commerce students
CO 2	It will make students aware about various environmental factors and their relation to the field of Commerce
CO 3	The course will highlight functional and spatial links between environment, economy and society
CO 4	The course will create an insight into various environmental issues at various levels and environmental movements towards making environment sustainable.

Course Name: Foundation Course-I

Course Outcome	Description
CO 1	The successful completion of course will enable the learner to understand factual aspects of Indian society
CO 2	It will help create awareness and empathy among learners about various issues faced by youth.
CO 3	It will help imbue sense of social responsibility and participatory approval towards society

Course Name: Mathematical and Statistical Techniques-I

Course Outcome	Description
CO 1	The students would get to know about the usage of permutations and combinations in different arrangements and selections
CO 2	The students would be able to understand different measures of Central Tendencies, their merits, demerits
CO 3	The students would acquire the skill of calculating different measures of Central Tendencies and Dispersion

Semester II

After completing the course, the learner will be able to:

Course Name: Accountancy and Financial Management II

Course Outcome	Description
CO 1	entries and preparing respective ledger accounts
CO 2	Identify and interpret accounting information to inform users and make decisions.
CO 3	Apply critical thinking skills by identifying and analyzing accounting issues using relevant accounting frameworks

Course Name: Commerce-II

Course Outcome	Description
CO I	It is expected that the learners acquaint themselves with the opportunities and challenges in the services sector
CO 2	Learners appreciate the importance of business in a developing economy.
CO 3	The learners are expected to develop skills relating to marketing of services



Course Name: Business Economics-II

Course Outcome	Description
CO 1	Students would understand the functioning of the ideal market structure of perfect competition and monopoly
CO 2	Students would learn the working of Monopolistic Competition and Oligopoly markets.
CO 3	Students would learn how pricing methods are used in the business world.
CO 4	Students would acquire knowledge of the different techniques of investment appraisal.

Course Name: Business Communication-II

Course Outcome	Description
COI	On completion of the course, the learner will have the skill and knowledge of various types of oral, written and digital communication modes
CO 2	Communication that maximizes team effectiveness
CO 3	Soft skills and employability skills
CO 4	Communication that makes effective personality.

Course Name: Environmental Studies-II

Course Outcome	Description
CO I	The successful completion of the course will create an environmental awareness among Commerce students
CO 2	It will make students aware about various environmental factors and their relation to the field of Commerce
CO 3	The course will highlight functional and spatial links between environment, economy and society
CO 4	The course will create an insight into various environmental issues at various levels and environmental movements towards making environment sustainable.

Course Name: Foundation Course-II

Course Outcome	Description
CO 1	The successful completion of the course will help learners to understand the impact of globalization on Indian Economy
CO 2	It will create awareness about the current status and Human Rights.
CO 3	It will help learners to understand the cause and effect relationship with respect to stress and conflict thus enabling them to cope up with growing anxiety and stress in society

Course Name: Mathematical and Statistical Techniques-II

Course Outcome	Description
CO 1	The students would get to know about the usage of Simple interest, Compound Interest, Annuity and calculation of EMI, present value and future value
CO 2	The students would be able to understand different concepts of Time Series and Index Numbers
CO 3	The students would be able to understand Estimation of Trend and Seasonal Component, Calculation of different types of Index Number

Semester III

After completing the course, the learner will be able to:

Course Name: Accountancy and Financial Management III

Course Outcome	Description
COI	Memorize and understand the concepts applicable to record accounting transactions related to amalgamation of firms and conversion of a firm into a company
CO 2	Understand and apply various accounting transactions atypical to accounting involved in case of final account with reconstitution of partnership firms

CO 3	Apply the principles of piecemeal distribution to liquidation of companies and understanding of the accounting transactions related to Amalgamation of firms to the accounting of corporate restructure
CO 4	Describe and explain the basic principles of partnership accounting in collaborative learning, problems and cases related to partnership accounting.

Course Name: Financial Accounting and Auditing V (Introduction to Management Accounting)

Course Outcome	Description
CO 1	Apply the basic concepts of "Management Accounting"
CO 2	Prepare the Balance Sheet & Revenue Statements in Vertical format
CO 3	Distinguish between items in Balance Sheet & Revenue Statement
CO 4	Analyze, apply calculate what is Trend Analysis and to prepare Comparative Statements and Common Size Statements
CO 5	Analyze, apply calculate working capital requirement of a business organization

Course Name: Business Management - Marketing Management Paper I

Course Outcomes	Description
CO 1	To familiarize the students with the fundamentals of marketing management and strategic marketing
CO 2	To understand the needs and function of Marketing Management, Emerging marketing opportunities in Indian and International marketing Environment
CO 3	Enable them to understand the need for new product development
CO 4	Enable them to acquire knowledge about pricing products and services



Course Name: Commerce III

Course Outcome	Description
CO 1	Describe nature and functions of Management
CO 2	Able to Classify various techniques of Decision Making
CO 3	Analyse different leadership styles
CO 4	Explain Henri Fayol's 14 principles of Management.
CO 5	Compare Formal and Informal Organization
CO 6	Evaluate factors influencing motivation of employees.

Course Name: Business Economics III

Course Outcome	Description
CO 1	Define various macroeconomic concepts.
CO 2	Able to Describe the Keynesian Theory of employment
CO 3	The learner will be able to Explain the relevance of Keynesian theory is developed and underdeveloped economies
CO 4	Examine Saving, investment, and Multiplier.
CO 5	Understand ISLM models, Phillips's curve and supply side economics and it relevance in economies
CO 6	Describe the main macroeconomic theories of short-term fluctuations and long- term growth in the economy.

Course Name: Advertising I

Course Outcome	Description	
CO 1	Understand the introductory aspects of advertising	m.
CO 2	Illustrate the working of advertising agency	Calling .

CO 3	Identify career opportunities and
CO 4	Identify career opportunities available in the field of advertising Describe the different types of advertising
CO 5	Evaluate the economic and social aspects of advertising
CO 6	Examine the brand building process of advertising
CO 7	Appraise the latest trends in advertising

Course Name: Foundation Course-III

Course Outcome	Description
CO 1	Understand the nature of Human Rights violations and vulnerable groups
CO 2	Evaluate the Constitutional provisions and laws protecting elders and disabled
CO 3	Appraise issues addressing of compensation, relief and rehabilitation
CO 4	Analyze the extent of deprivation faced by Children, women and minorities.
CO 5	Develop understanding for Effective Interpersonal Communication skills

Course Name: Business Law - I

Course Outcome	Description
COI	Understand Law of Contract & all allied attributes
CO 2	Analyse the special contracts of Indemnity - Guarantee - Bailment - Pledge & Agency
CO 3	Evaluate Void Agreements and the nature of void agreements.
CO 4	Interpret the Sale of Goods Act 1930 & Related Concepts.
CO 5	Evaluate the law with respect to Negotiable Instrument Act 1882



Semester IV

After completing the course, the learner will be able to:

Course Name: Accountancy and Financial Management - IV

Course Outcome	Description
CO 1	Apply allocation of income and expenses using ratio techniques not only for Profit Prior to Incorporation but also for other financial decision making
CO 2	Apply to advanced corporate accounting to be studied in the forthcoming year/s
CO 3	Identify applicability of appropriate accounting ratio for allocation of income and expenses to find profit / loss for the specified period from undivided books of accounts maintained by a company
CO 4	Describe and explain the basic principles of corporate accounting in collaborative learning, problems and cases related to the corporate accounting.

Course Name: Financial Accounting and Auditing VI - Auditing

Course Outcome	Description
CO 1	Define and recall the meaning of the term "Auditing", the objectives of Auditing and basic concepts of Auditing including concepts of "true & Fair", Errors & Fraud, Window Dressing & Secret Reserves
CO 2	To define and distinguish between Bookkeeping & Accounting, that between Accounting & Auditing and also the distinction between Auditing & Investigation
CO 3	State various Audit Techniques, what are Audit Samples.
CO 4	State and explain what "Vouching" and "Verification" is
CO 5	State and explain how to conduct the Audit, working papers, Audit Evidence,
CO 6	State and explain how carry out audit of the how to carry out audit of items of Incomes, Gains, Expenses and Losses
CO 7	To know and apply the Steps involved in Audit Planning covering the preparation for commencement of Audit, Audit Programme

Course Name: Business Management - Marketing Management Paper - II

Course Outcomes	Description Description
CO 1	To understand the distribution function and the types and role of intermediaries
CO 2	To gain insights into tools used by companies for promotion and marketing
CO 3	To understand buyer behavior and differences in the Buying Behavior of individuals and Household organizations
CO 4	The service sector has grown considerably in recent times and rural markets offers great opportunities to marketers. To help students in getting an insight into marketing of services and rural marketing

Course Name: Commerce IV

Course Outcome	Description
CO 1	Describe the steps of Production Planning and Control
CO 2	Illustrate types of intermittent and continuous production systems
CO 3	Analyze the role of Securities and Exchange Board of India in capital market
CO 4	Distinguish Forward and Future Contracts in Derivatives Market
CO 5	Classify Indian Financial Market.
CO 6	Explain different types of cost of quality.
CO 7	Evaluate factors responsible for growth of mutual funds in India

Course Name: Business Economics IV

Course Outcome	Description	
CO I	Describe maximum social advantage in view of Dalton and Musgrave	
CO 2	Analyse concepts and principles related to public revenue, taxation and state	

CO 3	Analyse public expenditure in India and effects of current trend of growth in
CO 4	Examine external and internal debts of government and ways to repay public debts.
CO 5	Illustrate concepts of budgeting and Indian budgeting.
CO 6	Develop analytical skills of the learners in three major areas of reforms in budgeting.
CO 7	Describe federal finance in India and problems related to Centre and state financia

Course Name : Advertising II

Course Outcome	Description
CO 1	Identify the different traditional and new age media available for advertising and analyze the advantages and limitations of the media
CO 2	Understand the process of planning advertising campaign
CO 3	Analyze the different methods of preparing advertising budget
CO 4	Illustrate the creative process and the creative aspects of advertising
CO 5	Apply the execution process of print and broadcasting advertising
CO 6	Apply the execution process of print and broadcasting advertising
CO 7	Evaluate effectiveness of advertising before and after launching of advertising on the media

Course Name: Foundation Course-IV

Course Outcome	Description
CO 1	Analysing category of Consumer Rights and Rights of the Citizens.
CO 2	Classifying the need: Right to Information and PIL related landmark cases.
CO 3	Understanding the approaches to Ecology: Human or Nature-centered.
CO 4	Illustrating the Environmental principles: Sustainable, PPP and Precautionary

CO 5	Reviewing concepts of good governance, transparency and Accountability
CO 6	Elaborating upon principles: Equity, Human Rights and Participation principle.
CO 7	Learners are equipped to do project work in related topics, using technological tools documenting and reviewing literature etc.
CO 8	Evaluate the critical, lateral and creative thinking as part of Competitive spirit

Course Name: Business Law - II

Course Outcome	Description
CO 1	Understand the concept of company under Companies Act 2013.
CO 2	Examine the concept such as issue of shares, prospectus & Women director (Company Law - Part II)
CO 3	Explain the law of partnership 1932 & Limited Liability of Partnership 2008.
CO 4	Evaluate the Consumer protection Act 1986 & Competition Law.
CO 5	Critically evaluate Patents, trademarks & copyrights.

Semester V

After completing the course, the learner will be able to:

Course Name: Financial Accounting & Auditing VII- Financial Accounting

Course Outcome	Description
CO 1	Classify investments into Current and Other Investments and their carrying values.
CO 2	Memorize and understand recording of the special transactions related to investments, financial restructuring and buy back of shares.
CO3	Apply and demonstrate conceptual understanding of preparation of financial statements in accordance with Generally Accepted Accounting Principles through analysis and synthesis of information as well
CO 4	Identify the types of investments and apply appropriate accounting to record the related transactions

Describe and explain need of ethics in accounting process and implication of the breach of ethics in collaborative learning, problems and case studies.

Course Name: Financial Accounting & Auditing VIII-Cost Accounting

Course Outcome	Description
CO 1	Define the objectives for learning the subject of Cost Accounting
CO 2	Compare the financial and the costing records and reconcile the difference
CO 3	Develop an understanding on the various elements of cost
CO 4	Classify the various overheads
CO 5	Solve the problems based on the preparation of the Cost statement and the various elements (Material, Labour and Overheads)
CO 6	Apply the knowledge gained for decision making in the field of Cost Accounting.

Course Name: Commerce V

Course Outcome	Description
CO 1	Understand the concept of Marketing and Consumer Behaviour
CO 2	Relate to the concept of Sales Management and emerging trends in selling
CO 3	Understand Ethics in marketing and analyse the competitive strategies in marketing
CO 4	Analyze the elements of Marketing Mix
CO 5	Assess the concepts, features and importance of Rural, Digital and Green marketing
CO 6	Evaluate the challenges and career opportunities in marketing in the 21st century

Course Name: Business Economics - V

Course Outcome	Description
CO 1	Describes the trends of the Indian economy as a developing economy

CO 2	Describe the socio-economic status, agricultural, industrial, and Banking sector of the Indian economy
CO 3	Examines the schemes and programs of the Indian government -Make in India, Skill India, etc.
CO 4	Explains the challenges as economic problems in India.
CO 5	Interpret the industrial sector with Competition Commission, MSME and Service Sector of the Indian economy and problems.
CO 6	Describe Industrial Pollution as a challenge and their problems and solutions .
CO 7	Analyse developments of Banking, Insurance, and Capital markets in the economy along with the problems

Course Name: Export Marketing Paper-I

Course Outcome	Description
CO 1	Understand the introductory aspects of Export Marketing and region wise
CO 2	Remember types and influence of Trade barriers on world trade.
CO 3	Describe the promotional schemes available to Indian exporter
CO 4	Explain the overseas market selection process CO5:
CO 5	Analyse the various aspects of India's Foreign Trade policy.
CO 6	Analyse the benefits available under the India's Foreign Trade policy
CO 7	Remember Major economic groupings operating and its influence on world trade.
CO 8	Identify the Financial Incentives and Institutional assistance available to an Indian exporter

Course Name: Marketing Research I

Course Outcome	Description
CO 1	Explain the concept and significance of Marketing Research.
CO 2	Describe Decision Support System and Data Mining.

CO 3	Illustrate types of questions used in Questionnaire.
CO 4	Discuss the importance of Research Design.
CO 5	Compare use of Primary Data and Secondary Data in Research.
CO 6	Assess various stages in Data Processing.
CO 7	Distinguish between Qualitative and Quantitative Research.

Course Name: Business Management-Management and Organization Development - III

Course Outcomes	Description
CO 1	To gain insights into the evolution of management as a discipline and traditional and modern management thoughts
CO 2	Understanding of managerial functions Directing and leading, controlling and co-ordination
CO 3	To know the importance of managerial information

Course Name: Business Management - Financial Management paper V

Course Outcomes	Description
CO 1	To understand the fundamentals of financial management
CO 2	To gain familiarity with financial statements and the techniques used for analyzing financial statements
CO 3	Gain insights into the application of ratio analyses for better understanding of the financial position
CO 4	Learn to identify the sources of finance and tap them effectively



Semester VI

After completing the course, the learner will be able to:

Course Name: Financial Accounting & Auditing IX - Financial Accounting

Course Outcome	Description
CO 1	Understand the special transactions related to foreign currency transactions (Integral Operations); amalgamation of companies; underwriting obligations and Limited Liability Partnership.
CO 2	Apply conceptual learning about liquidation while working for Resolution Professionals as per the provisions of The Companies Act 2013 / Insolvency and Bankruptcy Code 2016.
CO 3	Understand the similarities and differences between accounting and regulations governing an ordinary partnership and a Limited Liability Partnership
CO 4	Describe and explain the concepts and accounting transactions involved in amalgamation of companies, foreign currency transactions, Underwriting of Securities, Liquidation of Companies and Limited Liability Partnership, in collaborative learning, problems and case studies.
CO 5	Calculate underwriting liability applying the conceptual understanding about different types of underwriting arrangements and techniques

Course Name: Financial Accounting & Auditing X-Cost Accounting

Course Outcome	Description
CO 1	Define the emerging concepts in Cost Accounting.
CO 2	Develop an understanding on the various aspects of Contract and Process Costing and Standard Costing
CO 3	Construct the break-even analysis chart for the decision making in Marginal Costing
CO 4	Solve the problems based on Marginal Costing, Process Costing, Standard Costing and Contract Costing
CO 5	Apply the knowledge gained for decision making in the field of Cost Accounting

Course Name: Commerce - VI

Course Outcome	Description
CO 1	Understand the concept of Human Resource Management and Human Resource
CO 2	Analyse the various aspects of Human Resource Development Training, Performance Appraisal, Career Planning, Succession Planning, Mentoring and Counselling
CO 3	Explain the concept of Human Relations and evaluate the theories of Leadership and Motivation
CO 4	Understand the concept of Employee Morale and evaluate the factors affecting Emotional Quotient and Spiritual Quotient
CO 5	Analyze the concept of Employee Grievance and appraise the employee welfare schemes.
CO 6	Evaluate the changing environment in Human Resource Management
CO 7	Assess the trends and challenges in Human Resource Management.

Course Name: Business Economics - VI

Course Outcome	Description
CO 1	Describe international economics of open economies and international trade flows among developed and developing countries
CO 2	Understand various International economic organization prevailing around the world.
CO 3	Describe concept of balance of payments and measures to correct deficit in balance of payments
CO 4	Understand impact of globalization on India and other underdeveloped countries.
CO 5	Evaluate theories related to international trade for profit maximization.
CO 6	Analyse process of gains from trade and determination of terms of trade.
CO 7	Assess trade policy and concepts related to trade policy like quotas tariffs and exchange rates.

Course Name: Export Marketing Paper-II

Course Outcome	Description
CO 1	Explain aspects of product
CO 2	Explain aspects of product planning and product pricing for export marketing
CO 3	Explain aspects of product distribution and promotion for export marketing Understand the methods of payment in export marketing
CO4	Analyse the types, features and procedure to obtain export finance
CO 5	Identify the role of financial institutions in financing exporters
CO 6	Identify the export documents required in the export procedures

Course Name: Marketing Research II

Course Outcome	Description
CO 1	Explain the various areas of Product Research.
CO 2	Distinguish between Product Testing and Test Marketing.
CO 3	Discuss the importance Brand Research.
CO4	Illustrate different types of Distribution Channels.
CO 5	Compare various methods of organizing Marketing Research Activity.
CO 6	Understand factors affecting Global Marketing Research.
CO 7	Examine various methods of Consumer Research.

Course Name: Business Management - Management and Organization Development - IV

Course Outcomes	Description
CO 1	Getting acquainted with management, management thoughts and Modern management approach
CO 2	Getting knowledge of Planning and Decision making
CO 3	To understand the importance of Staffing
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Course Name: Business Management - Financial Management - VI

Course Outcomes	Description
CO 1	To familiarize students with the techniques used in capital budgeting
CO 2	Understand the need and importance of working capital management
CO3	Gain awareness about cash and receivables management
CO 4	Understand the basic principles of costing

