



S.A.S. GOVERNMENT DEGREE COLLEGE
 (AFFILIATED TO ADIKAVINANNAYA UNIVERSITY, RAJAMAHENDRAVARAM)
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DEPARTMENT OF COMMERCE

COs, PO'S, AND PSO'S

III B.COM- SEMESTER-V

COURSE NAME: SERVICE MARKETING

Table 1: Course Outcomes (COs)

AFTER COMPLETION OF THIS COURSE, STUDENTS WILL HAVE:		PSOs	POs
CO1	(Remember & Understand): Explain the concept, nature, and characteristics of services and differentiate goods and services.	1	1
CO2	(Understand & Analyze): Analyze consumer behavior and customer expectations in service markets	1	1
CO3	(Apply): Apply the 7Ps of service marketing mix in practical situations.	1	1
CO4	(Evaluate): Evaluate service quality, customer satisfaction, and complaint handling systems	1	1,2
CO5	(Create): Design innovative service marketing strategies and service delivery systems	1,4	1,2

III B.Com – Semester V

Course: Advertising and Media Planning

Table 1: Course Outcomes (COs)

CO Code	Course Outcome Statement	PSOs	POs
CO1	Explain the fundamental concepts, objectives, and functions of advertising and media planning	1	1
CO2	Describe various types of advertising media and their effectiveness in different markets	1,2	1,4
CO3	Apply media planning strategies for selecting appropriate media channels	1	1
CO4	Analyze consumer behavior and its impact on advertising decisions	1	1
CO5	Evaluate the effectiveness of advertising campaigns using analytical tools	1,3	1,4
CO6	Design basic advertising and media plans for business organizations	1	1

III B.COM – SEMESTER V

COURSE: CUSTOMER RELATIONSHIP MANAGEMENT (CRM)

(PREPARED AS PER NAAC & OUTCOME-BASED EDUCATION GUIDELINES)

TABLE: COURSE OUTCOMES (COS)

CO Code	Course Outcome Statement	PSOs	POs
CO1	Explain the fundamental concepts, objectives, and importance of Customer Relationship Management	1	1,2
CO2	Describe customer lifecycle, relationship strategies, and CRM models used in organizations	1	1
CO3	Apply CRM tools and techniques to manage customer interactions and improve satisfaction	1	1
CO4	Analyze customer data and behavior to enhance customer retention and loyalty	1,3	1,4
CO5	Evaluate the effectiveness of CRM strategies and practices in business organizations	1,3,4	1,4
CO6	Design CRM strategies and develop customer-centric approaches for business growth	1	1

III B.COM – SEMESTER V**COURSE: DIGITAL MARKETING****(PREPARED AS PER NAAC & OUTCOME-BASED EDUCATION (OBE) GUIDELINES)****TABLE: COURSE OUTCOMES (COS)**

CO Code	Course Outcome Statement	PSOs	POs
CO1	Explain the fundamentals, concepts, and scope of digital marketing in the modern business environment	1	1
CO2	Describe various digital marketing channels such as SEO, SEM, social media, email marketing, and content marketing	1	1,2
CO3	Apply digital marketing tools and techniques to create and manage online marketing campaigns	1	1
CO4	Analyze website traffic, customer engagement, and digital campaign performance using analytics tools	1,4	2
CO5	Evaluate the effectiveness of digital marketing strategies and optimize campaigns based on performance metrics	1,3	1,2
CO6	Design comprehensive digital marketing strategies and plans for business growth and brand promotion	1	1,4

II B.Com – Semester IV (Major Paper)**Course: Corporate Accounting****(prepared as per NAAC & Outcome-Based Education (OBE) guidelines)****Table: Course Outcomes (COs)**

CO Code	Course Outcome Statement	PSOs	POs
CO1	Explain the fundamental concepts, objectives, and provisions related to corporate accounting	1	1
CO2	Describe accounting procedures for issue, forfeiture, and reissue of shares and debentures	1,2	1
CO3	Apply accounting principles in the preparation of financial statements of companies as per relevant provisions	1	1
CO4	Analyze company financial statements to interpret financial position and performance	1	1,2
CO5	Evaluate different methods of valuation of shares and goodwill in corporate accounting	1,3	1,4
CO6	Prepare consolidated financial statements and accounts related to company reconstruction and liquidation	1	1

II B.Com – Semester IV (Major Paper)**Course: Cost and Management Accounting****(prepared as per NAAC & Outcome-Based Education (OBE) guidelines)****TABLE: COURSE OUTCOMES (COS)**

CO Code	Course Outcome Statement	PSOs	POs
CO1	Explain the fundamental concepts, objectives, and importance of cost and management accounting	1	2
CO2	Describe various elements of cost and methods of cost ascertainment (material, labour, and overheads)	1	1,2,3
CO3	Apply costing techniques such as job costing, batch costing, and process costing to compute cost of production	2,3	2
CO4	Analyze cost data using marginal costing and cost-volume-profit analysis for decision-making	1	1
CO5	Evaluate the effectiveness of budgeting and standard costing techniques in controlling costs	1,2	1,3
CO6	Prepare cost statements, budgets, and managerial reports for planning and control purposes	1,2,3	1,3

II B.Com – Semester IV (Minor Paper)**Course: Marketing Management****(prepared as per NAAC & Outcome-Based Education (OBE) guidelines)****Table: Course Outcomes (COs)**

CO Code	Course Outcome Statement	PSOs	POs
CO1	Explain the basic concepts, nature, scope, and importance of marketing management in business	1	1
CO2	Describe consumer behavior, market segmentation, targeting, and positioning strategies	2	1
CO3	Apply marketing mix strategies (Product, Price, Place, Promotion) in business decision-making	1,2	1,3
CO4	Analyze market trends and consumer data to support marketing decisions	1,2	1,3
CO5	Evaluate marketing strategies and their effectiveness in achieving organizational goals	1,3	1,1
CO6	Design marketing plans and strategies for products and services in competitive markets	1	1

II B.Com – Semester IV (Minor Paper)**Course: Human Resource Management (HRM)****(prepared as per NAAC & Outcome-Based Education (OBE) guidelines)****Table: Course Outcomes (COs)**

CO Code	Course Outcome Statement	PSOs	POs
CO1	Explain the fundamental concepts, objectives, and functions of Human Resource Management	1	1
CO2	Describe various HR functions such as recruitment, selection, training, and performance appraisal	2	1,2
CO3	Apply HRM practices in managing workforce planning, training, and development in organizations	1,3	1,3
CO4	Analyze employee behavior, motivation, and industrial relations in organizational settings	1	1
CO5	Evaluate HR policies and practices for improving organizational effectiveness	1	1,4
CO6	Design HR strategies and practices to enhance employee performance and organizational growth	1	1,2

II B.Com – Semester IV (MDC Paper)**Course: Basic Statistics****(prepared as per NAAC & Outcome-Based Education (OBE) guidelines)****Table: Course Outcomes (COs)**

CO Code	Course Outcome Statement	PSOs	POs
CO1	Explain the basic concepts, scope, and importance of statistics in business and research	1	1
CO2	Describe methods of data collection, classification, tabulation, and presentation	1	2
CO3	Apply statistical tools such as measures of central tendency and dispersion in data analysis	2	3
CO4	Analyze data using correlation and regression techniques for decision-making	1	1,2
CO5	Evaluate statistical results and interpret findings in business contexts	1,3	1,3
CO6	Compute and present statistical data using appropriate methods and graphical techniques	1,2	1,2

II B.Com – Semester IV (SEC Paper)**Course: Digital Marketing****(prepared as per NAAC & Outcome-Based Education (OBE) guidelines)****Table: Course Outcomes (COs)**

CO Code	Course Outcome Statement	PSOs	POs
CO1	Explain the basic concepts, scope, and significance of digital marketing in the modern business environment	1	1
CO2	Describe various digital marketing channels such as social media, search engines, email marketing, and content marketing	2	1,3
CO3	Apply digital marketing tools and techniques to create and manage online campaigns	2	1,2,3
CO4	Analyze digital marketing data including website traffic, customer engagement, and campaign performance	1	1,4
CO5	Evaluate the effectiveness of digital marketing strategies using key performance indicators (KPIs)	1	1,2
CO6	Design simple digital marketing plans and strategies for promoting products and services	1,3	1,4

II B.Com – Semester III (Major Paper)**Course: Advanced Accounting****(prepared as per NAAC & Outcome-Based Education (OBE) guidelines)****Table: Course Outcomes (COs)**

CO Code	Course Outcome Statement	PSOs	POs
CO1	Explain advanced accounting concepts, principles, and accounting standards applicable to business entities	1	1
CO2	Describe accounting procedures for partnership accounts including admission, retirement, and dissolution	1,2	1,2
CO3	Apply accounting techniques for preparing final accounts of partnership firms and other entities	1,3	1,3
CO4	Analyze financial data and accounting records to assess business performance and financial position	1,2	1,2
CO5	Evaluate different accounting methods and their impact on financial statements	1	1
CO6	Prepare advanced accounting statements and solve complex accounting problems relating to partnerships and special transactions	1,3	1

II B.Com – Semester III (Major Paper)**Course: Income Tax****(prepared as per NAAC & Outcome-Based Education (OBE) guidelines)****Table: Course Outcomes (COs)**

CO Code	Course Outcome Statement	PSOs	POs
CO1	Explain the basic concepts of income tax including definitions, residential status, and scope of total income as per the Income Tax Act	1	1
CO2	Describe the provisions related to different heads of income such as salary, house property, business/profession, capital gains, and other sources	1	1,2
CO3	Apply tax provisions to compute taxable income under various heads of income	2	1
CO4	Analyze deductions, exemptions, and clubbing provisions to determine total taxable income	1	2
CO5	Evaluate tax liability under different regimes and assess the impact of tax planning strategies	3	1
CO6	Compute total income and tax liability of individuals and prepare income tax returns	1,2	1,3

II B.Com – Semester III (Minor Paper)**Course: Organizational Behaviour****(prepared as per NAAC & Outcome-Based Education (OBE) guidelines)**

Table: Course Outcomes (COs)

CO Code	Course Outcome Statement	PSOs	POs
CO1	Explain the fundamental concepts, nature, and scope of Organizational Behaviour	1	1,2
CO2	Describe individual behaviour, personality, perception, and motivation in organizations	1	1
CO3	Apply theories of motivation, leadership, and communication in organizational settings	1	1
CO4	Analyze group behaviour, team dynamics, and organizational culture	2	1,3
CO5	Evaluate leadership styles and organizational practices for improving employee performance	1	1
CO6	Develop strategies to enhance organizational effectiveness and employee satisfaction	1,2	1,2

II B.COM [CA]- SEMESTER III**COURSE: DIGITAL MARKETING****(PREPARED AS PER NAAC & OUTCOME-BASED EDUCATION (OBE) GUIDELINES)****TABLE: COURSE OUTCOMES (COS)**

CO Code	Course Outcome Statement	PSOs	POs
CO1	Explain the fundamentals, concepts, and scope of digital marketing in the modern business environment	1	1
CO2	Describe various digital marketing channels such as SEO, SEM, social media, email marketing, and content marketing	1	1,2
CO3	Apply digital marketing tools and techniques to create and manage online marketing campaigns	1	1
CO4	Analyze website traffic, customer engagement, and digital campaign performance using analytics tools	1,4	2
CO5	Evaluate the effectiveness of digital marketing strategies and optimize campaigns based on performance metrics	1,3	1,2
CO6	Design comprehensive digital marketing strategies and plans for business growth and brand promotion	1	1,4

II B.Com – Semester III (SEC Paper)**Course: Project Management****(prepared as per NAAC & Outcome-Based Education (OBE) guidelines)**

Table: Course Outcomes (COs)

CO Code	Course Outcome Statement	PSOs	POs
CO1	Explain the fundamental concepts, objectives, and phases of project management	1	1
CO2	Describe project planning techniques including scheduling, budgeting, and resource allocation	2	2
CO3	Apply project management tools and techniques such as PERT, CPM, and Gantt charts in project planning	1	1,2
CO4	Analyze project risks, constraints, and performance for effective decision-making	2	1,3
CO5	Evaluate project outcomes and performance using monitoring and control techniques	3	1,4
CO6	Design and develop a project plan for business or organizational activities	1,3	1,2,3

I B.Com – Semester II (Major Paper)

Course: Financial Accounting

(prepared as per NAAC & Outcome-Based Education (OBE) guidelines)

Table: Course Outcomes (COs)

CO Code	Course Outcome Statement	PSOs	POs
CO1	Explain the basic concepts, principles, and conventions of financial accounting	1	1
CO2	Describe the accounting process including journal, ledger, and trial balance preparation	2	2
CO3	Apply accounting rules for recording business transactions and preparing final accounts	1,2,3	1,3
CO4	Analyze financial statements to interpret business performance and financial position	1,4	1,4
CO5	Evaluate accounting practices and rectify errors using appropriate methods	1,2,3	1,3
CO6	Prepare final accounts of sole proprietorship and other basic financial statements	1,3	1,2

I B.Com – Semester II

Course: Artificial Intelligence

(prepared as per NAAC & Outcome-Based Education (OBE) guidelines)

Table: Course Outcomes (COs)

CO Code	Course Outcome Statement	PSOs	POs
CO1	Explain the basic concepts, scope, and applications of Artificial Intelligence in business and daily life	1	1
CO2	Describe fundamental AI techniques such as machine learning, natural language processing, and expert systems	2	1,3
CO3	Apply basic AI tools and techniques for solving simple business problems and data analysis	1	1,2
CO4	Analyze the role of AI in decision-making, automation, and business process improvement	1,3	1,3
CO5	Evaluate the ethical, social, and economic implications of Artificial Intelligence	1	1
CO6	Develop simple AI-based solutions or models for business applications	2	1

I B.Com – Semester I (Major Paper)

Course: Business Organization and Management

(prepared as per NAAC & Outcome-Based Education (OBE) guidelines)

Table: Course Outcomes (COs)

CO Code	Course Outcome Statement	PSOs	POs
CO1	Explain the basic concepts, nature, scope, and objectives of business organization and management	1	1
CO2	Describe different forms of business organizations and their features, merits, and limitations	1	2
CO3	Apply principles of management in planning, organizing, staffing, directing, and controlling business activities	1,3	1,4
CO4	Analyze the roles of managers and the impact of business environment on organizational performance	1,4	1
CO5	Evaluate management practices and decision-making processes in business organizations	1,2	1
CO6	Develop basic managerial skills and propose suitable organizational structures for business enterprises	1	1,3

KNOWLEDGE INDICATOR

PSOs	Knowledge Level
Understand	K1
Understand	K1
Apply	K2
Analyze	K3
Evaluate	K4
Create	K5

I B.Com – Semester I

Course: Business Writing

(prepared as per NAAC & Outcome-Based Education (OBE) guidelines)

Table: Course Outcomes (COs)

CO Code	Course Outcome Statement	PSOs	POs
CO1	Explain the principles, purpose, and importance of business writing in professional communication	1	1,2
CO2	Describe various forms of business correspondence such as letters, emails, reports, and memos	1,2	1
CO3	Apply appropriate formats and styles in drafting business letters and professional documents	1,2,3	1
CO4	Analyze written communication for clarity, tone, and effectiveness in business contexts	1	1,3
CO5	Evaluate business documents to ensure accuracy, coherence, and professionalism	1,4	1,4
CO6	Create effective business communication materials such as reports, proposals, and official correspondence	1,2,3	1,2

I B.Com – Semester I

Course: Marketing Skills

(prepared as per NAAC & Outcome-Based Education (OBE) guidelines)

Table: Course Outcomes (COs)

CO Code	Course Outcome Statement	PSOs	POs
CO1	Explain the basic concepts, importance, and scope of marketing and marketing skills	1	1,2
CO2	Describe consumer behavior and basic marketing techniques used in business	1,2	1,3
CO3	Apply fundamental marketing skills such as communication, selling, and customer interaction	1,3	1,3
CO4	Analyze market situations and customer needs to support marketing decisions	1,2	1,2
CO5	Evaluate different marketing strategies and their effectiveness in achieving business goals	1,2,3	1,2
CO6	Develop basic marketing plans and demonstrate practical marketing skills in real-life situations	1,2,4	1,2,3