

## **Program Outcomes for the Faculty of Commerce and Management**

- PO1** Soft Skills and Working Skills: To comprehend, communicate and execute effectively and efficiently in all of their dealings
- PO2** Leadership: To develop abilities to both lead and respect the views, positions and beliefs of others and to plan and manage effectively.
- PO3** Innovativeness and Entrepreneurship: To explore issues and problems that needs solutions with entrepreneurial orientation.
- PO4** Ethics and Values: To recognize, appreciate and follow ethical standards in all walks of life.
- PO5** Adaptability and Sociability: Ready to understand and adapt the changing environment.
- PO6** Research and Analytical abilities: To explore, analyses and provide solutions on emerging issues concerning various fields including public policy.
- PO7** Practical exposure and Employability: Exposure to actual working environment leading to employability.
- PO8** Environmental Consciousness: In every action, dealing, service and manifestation.

### **Program Specific Outcomes (PSOs) for M.Com. (CBCS):**

- To equip the students with the ability to analyse business environment, identify business opportunities and understand the operation of commercial activities.
- To develop the analytical abilities, managerial skills and capabilities for business decision making.
- To nurture the research aptitude and use the same for solving business problems in paradigm of business ethics and social responsibility.
- The inculcate the entrepreneurial capabilities and enhance employability.

**Table 2: CO-PO matrix for the course M.COM. 101(Name of the Course)**

COs#	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
M.COM. 101.1	3	3	3	3	3	3	3	3
M.COM. 101.2	3	3	3	3	3	3	3	3
M.COM. 101.3	3	3	3	3	3	3	3	3
M.COM. 101.4	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3

**Table 3: CO-PSO matrix for the courseM.COM. 101 (Name of the Course)**

	PSO1	PSO2	PSO3	PSO4
M.COM. 101.1	3	3	3	3
M.COM. 101.2	3	3	3	3
M.COM. 101.3	3	3	3	3
M.COM. 101.4	3	3	3	3
Average	3	3	3	3

**Table 2: CO-PO matrix for the course M.COM. 102 (Name of the Course)**

COs#	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
M.COM. 102.1	2	3	3	3	3	3	3	3
M.COM. 102.2	3	3	3	3	3	3	3	3
M.COM. 102.3	3	3	3	3	3	3	3	3
M.COM. 102.4	3	3	3	3	3	3	3	3
Average	2.75	3	3	3	3	3	3	3

**Table 3: CO-PSO matrix for the course M.COM. 102 (Name of the Course)**

	PSO1	PSO2	PSO3	PSO4
M.COM. 102.1	3	3	3	3
M.COM. 102.2	3	3	3	3
M.COM. 102.3	3	3	3	3
M.COM. 102.4	3	3	3	3
Average	3	3	3	3

**Table 2: CO-PO matrix for the course M.COM. 103 (Name of the Course)**

COs#	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
M.COM. 103.1	3	3	3	3	3	3	3	3
M.COM. 103.2	2	2	3	3	3	3	2	3
M.COM. 103.3	2	3	3	3	3	3	3	3
M.COM. 103.4	3	3	3	3	3	3	3	3
Average	2.5	2.75	3	3	3	3	2.75	3

**Table 3: CO-PSO matrix for the course M.COM. 103 (Name of the Course)**

	PSO1	PSO2	PSO3	PSO4
M.COM. 103.1	3	3	3	3
M.COM. 103.2	3	3	3	3
M.COM. 103.3	3	3	3	3
M.COM. 103.4	3	3	3	3
Average	3	3	3	3

**Table 2: CO-PO matrix for the course M.COM. 104 (Name of the Course)**

COs#	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
M.COM. 104.1	2	3	3	3	3	3	2	3
M.COM. 104.2	3	3	3	3	3	3	3	3
M.COM. 104.3	2	3	3	3	3	3	3	3
M.COM. 104.4	3	3	3	3	3	3	3	3
Average	2.5	3	3	3	3	3	2.75	3

**Table 3: CO-PSO matrix for the course M.COM. 104 (Name of the Course)**

	PSO1	PSO2	PSO3	PSO4
M.COM. 104.1	3	3	3	3
M.COM. 104.2	3	3	3	3
M.COM. 104.3	3	3	3	2
M.COM. 104.4	3	3	3	3
Average	3	3	3	2.75

**Table 2: CO-PO matrix for the course M.COM. 105 (Name of the Course)**

COs#	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
M.COM. 105.1	3	3	3	3	3	3	3	3
M.COM. 105.2	3	3	3	3	3	3	3	3
M.COM. 105.3	3	3	3	3	3	3	3	3
M.COM. 105.4	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3

**Table 3: CO-PSO matrix for the course M.COM. 105 (Name of the Course)**

	PSO1	PSO2	PSO3	PSO4
M.COM. 105.1	3	3	3	3
M.COM. 105.2	3	3	3	3
M.COM. 105.3	3	3	3	3
M.COM. 105.4	3	3	3	3
Average	3	3	3	3

**Table 2: CO-PO matrix for the course M.COM. 106 (Name of the Course)**

COs#	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
M.COM. 106.1	3	3	3	3	3	3	3	3
M.COM. 106.2	3	3	3	3	3	3	3	3
M.COM. 106.3	3	3	3	3	3	3	3	3
M.COM. 106.4	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3

**Table 3: CO-PSO matrix for the course M.COM. 106(Name of the Course)**

	PSO1	PSO2	PSO3	PSO4
M.COM. 106.1	3	3	3	3
M.COM. 106.2	3	3	3	3
M.COM. 106.3	3	3	3	3
M.COM. 106.4	3	3	3	3
Average	3	3	3	3

**Table 2: CO-PO matrix for the course M.COM. 201 (Name of the Course)**

COs#	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
M.COM. 201.1	3	3	3	3	3	3	3	3
M.COM. 201.2	3	3	3	3	3	3	3	3
M.COM. 201.3	3	3	3	3	3	3	3	2
M.COM. 201.4	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	2.75

**Table 3: CO-PSO matrix for the course M.COM.201 (Name of the Course)**

	PSO1	PSO2	PSO3	PSO4
M.COM. 201.1	3	3	3	3
M.COM. 201.2	3	3	3	3
M.COM. 201.3	3	3	3	3
M.COM. 201.4	3	3	3	3
Average	3	3	3	3



**Table 2: CO-PO matrix for the course M.COM. 202 (Name of the Course)**

COs#	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
M.COM. 202.1	3	3	3	3	3	3	3	3
M.COM. 202.2	3	3	3	3	3	3	3	3
M.COM. 202.3	3	3	3	3	3	3	3	3
M.COM. 202.4	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3

**Table 3: CO-PSO matrix for the course M.COM. 202 (Name of the Course)**

	PSO1	PSO2	PSO3	PSO4
M.COM. 202.1	3	3	3	3
M.COM. 202.2	3	3	3	3
M.COM. 202.3	3	3	3	3
M.COM. 202.4	3	3	3	3
Average	3	3	3	3

**Table 2: CO-PO matrix for the course M.COM. 203 (Name of the Course)**

COs#	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
M.COM. 203.1	3	3	3	3	3	3	3	3
M.COM. 203.2	3	3	3	3	3	3	3	3
M.COM. 203.3	3	3	3	3	3	3	3	3
M.COM. 203.4	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3

**Table 3: CO-PSO matrix for the course M.COM. 203 (Name of the Course)**

	PSO1	PSO2	PSO3	PSO4
M.COM. 203.1	3	3	3	3
M.COM. 203.2	3	3	3	3
M.COM. 203.3	3	3	3	3
M.COM. 203.4	3	3	3	3
Average	3	3	3	3

**Table 2: CO-PO matrix for the course M.COM. 204 (Name of the Course)**

COs#	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
M.COM. 204.1	3	3	3	3	3	3	3	3
M.COM. 204.2	3	3	3	3	3	3	3	3
M.COM. 204.3	3	3	3	3	3	3	3	3
M.COM. 204.4	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3

**Table 3: CO-PSO matrix for the course M.COM. 204 (Name of the Course)**

	PSO1	PSO2	PSO3	PSO4
M.COM. 204.1	3	3	3	3
M.COM. 204.2	3	3	3	3
M.COM. 204.3	3	3	3	3
M.COM. 204.4	3	3	3	3
Average	3	3	3	3

**Table 2: CO-PO matrix for the course M.COM. 205 (Name of the Course)**

COs#	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
M.COM. 205.1	3	3	3	3	3	3	3	2
M.COM. 205.2	3	3	3	3	3	3	3	3
M.COM. 205.3	3	3	3	3	3	3	3	2
M.COM. 205.4	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	2.5

**Table 3: CO-PSO matrix for the course M.COM. 205 (Name of the Course)**

	PSO1	PSO2	PSO3	PSO4
M.COM. 205.1	3	3	3	3
M.COM. 205.2	3	3	3	3
M.COM. 205.3	3	3	3	3
M.COM. 205.4	3	3	3	3
Average	3	3	3	3

**Table 2: CO-PO matrix for the course M.COM. 206 (Name of the Course)**

COs#	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
M.COM. 206.1	3	3	3	3	3	3	3	2
M.COM. 206.2	3	3	3	3	3	3	3	2
M.COM. 206.3	3	3	3	3	3	3	3	2
M.COM. 206.4	3	3	3	3	3	3	3	2
Average	3	3	3	3	3	3	3	2

**Table 3: CO-PSO matrix for the course M.COM. 206 (Name of the Course)**

	PSO1	PSO2	PSO3	PSO4
M.COM. 206.1	3	3	3	3
M.COM. 206.2	3	3	3	3
M.COM. 206.3	3	3	3	3
M.COM. 206.4	3	3	3	3
Average	3	3	3	3

**Table 4: CO-PO-PSO mapping matrix for all the courses of: (M.COM. CBCS)**

Course Code	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4
<b>M-COM 101</b>	3	3	3	3	3	3	3	3	3	3	3	3
<b>M-COM 102</b>	2.75	3	3	3	3	3	3	3	3	3	3	3
<b>M-COM 103</b>	2.5	2.75	3	3	3	3	3	2.75	3	3	3	3
<b>M-COM 104</b>	2.5	3	3	3	3	3	3	2.75	3	3	3	2.75
<b>M-COM 105</b>	3	3	3	3	3	3	3	3	3	3	3	3
<b>M-COM 106</b>	3	3	3	3	3	3	3	3	3	3	3	3
<b>M-COM 201</b>	3	3	3	3	3	3	3	2.75	3	3	3	3
<b>M-COM 202</b>	3	3	3	3	3	3	3	3	3	3	3	3
<b>M-COM 203</b>	3	3	3	3	3	3	3	3	3	3	3	3
<b>M-COM 204</b>	3	3	3	3	3	3	3	3	3	3	3	3
<b>M-COM 205</b>	3	3	3	3	3	3	3	2.5	3	3	3	3
<b>M-COM 206</b>	3	3	3	3	3	3	3	2	3	3	3	3

**Table 2: CO-PO matrix for the course M.COM. 301 (Name of the Course)**

COs#	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
M.COM. 301.1	3	3	3	3	3	3	3	3
M.COM. 301.2	3	3	3	3	3	3	3	3
M.COM. 301.3	3	3	3	3	3	3	3	3
M.COM. 301.4	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3

**Table 3: CO-PSO matrix for the course M.COM. 301 (Name of the Course)**

	PSO1	PSO2	PSO3	PSO4
M.COM. 301.1	3	3	3	3
M.COM. 301.2	3	3	3	3
M.COM. 301.3	3	3	3	3
M.COM. 301.4	3	3	3	3
Average	3	3	3	3

**Table 2: CO-PO matrix for the course M.COM. 302 (Name of the Course)**

COs#	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
M.COM. 302.1	3	3	3	3	3	3	3	2
M.COM. 302.2	3	3	3	3	3	3	3	2
M.COM. 302.3	3	3	3	3	3	3	3	3
M.COM. 302.4	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	2.5

**Table 3: CO-PSO matrix for the course M.COM. 302 (Name of the Course)**

	PSO1	PSO2	PSO3	PSO4
M.COM. 302.1	3	3	3	3
M.COM. 302.2	3	3	3	3
M.COM. 302.3	3	3	3	3
M.COM. 302.4	3	3	3	3
Average	3	3	3	3



**Table 2: CO-PO matrix for the course M.COM. 303 (Name of the Course)**

COs#	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
M.COM. 303.1	3	3	3	3	3	3	3	3
M.COM. 303.2	3	3	3	3	3	3	3	3
M.COM. 303.3	3	3	3	3	3	3	3	3
M.COM. 303.4	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3

**Table 3: CO-PSO matrix for the course M.COM. 303 (Name of the Course)**

	PSO1	PSO2	PSO3	PSO4
M.COM. 303.1	3	3	3	3
M.COM. 303.2	3	3	3	3
M.COM. 303.3	3	3	3	3
M.COM. 303.4	3	3	3	3
Average	3	3	3	3

**Table 2: CO-PO matrix for the course M.COM. 304 (Name of the Course)**

COs#	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
M.COM. 304.1	3	3	3	3	3	3	3	3
M.COM. 304.2	3	3	3	3	3	3	3	3
M.COM. 304.3	3	3	3	3	3	3	3	3
M.COM. 304.4	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3

**Table 3: CO-PSO matrix for the course M.COM. 304 (Name of the Course)**

	PSO1	PSO2	PSO3	PSO4
M.COM. 304.1	3	3	3	3
M.COM. 304.2	3	3	3	3
M.COM. 304.3	3	3	3	3
M.COM. 304.4	3	3	3	3
Average	3	3	3	3

**Table 2: CO-PO matrix for the course M.COM. 305 (Name of the Course)**

COs#	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
M.COM. 305.1	3	3	3	3	3	3	3	3
M.COM. 305.2	3	3	3	3	3	3	3	3
M.COM. 305.3	3	3	3	3	3	3	3	3
M.COM. 305.4	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3

**Table 3: CO-PSO matrix for the course M.COM. 305 (Name of the Course)**

	PSO1	PSO2	PSO3	PSO4
M.COM. 305.1	3	3	3	3
M.COM. 305.2	3	3	3	3
M.COM. 305.3	3	3	3	3
M.COM. 305.4	3	3	3	3
Average	3	3	3	3

**Table 2: CO-PO matrix for the course M.COM. 306 (Name of the Course)**

COs#	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
M.COM. 306.1	3	3	3	3	3	3	3	3
M.COM. 306.2	3	3	3	3	3	3	3	3
M.COM. 306.3	3	3	3	3	3	3	3	3
M.COM. 306.4	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3

**Table 3: CO-PSO matrix for the course M.COM. 306 (Name of the Course)**

	PSO1	PSO2	PSO3	PSO4
M.COM. 306.1	3	3	3	3
M.COM. 306.2	3	3	3	3
M.COM. 306.3	3	3	3	3
M.COM. 306.4	3	3	3	3
Average	3	3	3	3

**Table 2: CO-PO matrix for the course M.COM. 306 (Name of the Course)**

COs#	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
M.COM. 306.1	3	3	3	3	3	3	3	3
M.COM. 306.2	3	3	3	3	3	3	3	3
M.COM. 306.3	3	3	3	3	3	3	3	3
M.COM. 306.4	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3

**Table 3: CO-PSO matrix for the course M.COM. 306 (Name of the Course)**

	PSO1	PSO2	PSO3	PSO4
M.COM. 306.1	3	3	3	3
M.COM. 306.2	3	3	3	3
M.COM. 306.3	3	3	3	3
M.COM. 306.4	3	3	3	3
Average	3	3	3	3

**Table 2: CO-PO matrix for the course M.COM. 307 (Name of the Course)**

COs#	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
M.COM. 307.1	1	1	1	1	1	1	1	1
M.COM. 307.2	2	2	2	2	2	2	2	2
M.COM. 307.3	3	3	3	3	3	3	3	3
M.COM. 307.4	3	3	3	3	3	3	3	3
Average	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25

**Table 3: CO-PSO matrix for the course M.COM. 307 (Name of the Course)**

	PSO1	PSO2	PSO3	PSO4
M.COM. 307.1	1	1	1	1
M.COM. 307.2	2	2	2	2
M.COM. 307.3	3	3	3	3
M.COM. 307.4	3	3	3	3
Average	2.25	2.25	2.25	2.25

**Table 2: CO-PO matrix for the course M.COM. 308 (Name of the Course)**

COs#	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
M.COM. 308.1	3	3	3	3	3	3	3	3
M.COM. 308.2	3	3	3	3	3	3	3	3
M.COM. 308.3	3	3	3	3	3	3	3	3
M.COM. 308.4	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3

**Table 3: CO-PSO matrix for the course M.COM. 308 (Name of the Course)**

	PSO1	PSO2	PSO3	PSO4
M.COM. 308.1	3	3	3	3
M.COM. 308.2	3	3	3	3
M.COM. 308.3	3	3	3	3
M.COM. 308.4	3	3	3	3
Average	3	3	3	3

**Table 2: CO-PO matrix for the course M.COM. 309 (Name of the Course)**

COs#	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
M.COM. 309.1	3	3	3	3	3	3	3	3
M.COM. 309.2	3	3	3	3	3	3	3	3
M.COM. 309.3	3	3	3	3	3	3	3	3
M.COM. 309.4	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3

**Table 3: CO-PSO matrix for the course M.COM. 309 (Name of the Course)**

	PSO1	PSO2	PSO3	PSO4
M.COM. 309.1	3	3	3	3
M.COM. 309.2	3	3	3	3
M.COM. 309.3	3	3	3	3
M.COM. 309.4	3	3	3	3
Average	3	3	3	3



**Table 2: CO-PO matrix for the course M.COM. 310 (Name of the Course)**

COs#	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
M.COM. 310.1	3	3	3	3	3	3	3	2
M.COM. 310.2	3	3	3	3	3	3	3	2
M.COM. 310.3	3	3	3	3	3	3	3	3
M.COM. 310.4	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	2.5

**Table 3: CO-PSO matrix for the course M.COM. 310 (Name of the Course)**

	PSO1	PSO2	PSO3	PSO4
M.COM. 310.1	3	3	3	3
M.COM. 310.2	3	3	3	3
M.COM. 310.3	3	3	3	3
M.COM. 310.4	3	3	3	3
Average	3	3	3	3

**Table 2: CO-PO matrix for the course M.COM. 311 (Name of the Course)**

COs#	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
M.COM. 311.1	3	3	3	3	3	3	3	3
M.COM. 311.2	3	3	3	3	3	3	3	3
M.COM. 311.3	3	3	3	3	3	3	3	3
M.COM. 311.4	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3

**Table 3: CO-PSO matrix for the course M.COM. 311 (Name of the Course)**

	PSO1	PSO2	PSO3	PSO4
M.COM. 311.1	3	3	3	3
M.COM. 311.2	3	3	3	3
M.COM. 311.3	3	3	3	3
M.COM. 311.4	3	3	3	3
Average	3	3	3	3

**Table 2: CO-PO matrix for the course M.COM. 312 (Name of the Course)**

COs#	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
M.COM. 312.1	3	3	3	3	3	3	3	3
M.COM. 312.2	3	3	3	3	3	3	3	3
M.COM. 312.3	3	3	3	3	3	3	3	3
M.COM. 312.4	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3

**Table 3: CO-PSO matrix for the course M.COM. 312 (Name of the Course)**

	PSO1	PSO2	PSO3	PSO4
M.COM. 312.1	3	3	3	3
M.COM. 312.2	3	3	3	3
M.COM. 312.3	3	3	3	3
M.COM. 312.4	3	3	3	3
Average	3	3	3	3

**Table 2: CO-PO matrix for the course M.COM. 313 (Name of the Course)**

COs#	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
M.COM. 313.1	3	3	3	3	3	3	3	3
M.COM. 313.2	3	3	3	3	3	3	3	3
M.COM. 313.3	3	3	3	3	3	3	3	3
M.COM. 313.4	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3

**Table 3: CO-PSO matrix for the course M.COM. 313 (Name of the Course)**

	PSO1	PSO2	PSO3	PSO4
M.COM. 313.1	3	3	3	3
M.COM. 313.2	3	3	3	3
M.COM. 313.3	3	3	3	3
M.COM. 313.4	3	3	3	3
Average	3	3	3	3

**Table 2: CO-PO matrix for the course M.COM. 314 (Name of the Course)**

COs#	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
M.COM. 314.1	3	3	3	3	3	3	3	3
M.COM. 314.2	3	3	3	3	3	3	3	3
M.COM. 314.3	3	3	3	3	3	3	3	3
M.COM. 314.4	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3

**Table 3: CO-PSO matrix for the course M.COM. 314 (Name of the Course)**

	PSO1	PSO2	PSO3	PSO4
M.COM. 314.1	3	3	3	3
M.COM. 314.2	3	3	3	3
M.COM. 314.3	3	3	3	3
M.COM. 314.4	3	3	3	3
Average	3	3	3	3

**Table 2: CO-PO matrix for the course M.COM. 315 (Name of the Course)**

COs#	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
M.COM. 315.1	3	3	3	3	3	3	3	3
M.COM. 315.2	3	3	3	3	3	3	3	3
M.COM. 315.3	3	3	3	3	3	3	3	3
M.COM. 315.4	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3

**Table 3: CO-PSO matrix for the course M.COM. 315 (Name of the Course)**

	PSO1	PSO2	PSO3	PSO4
M.COM. 315.1	3	3	3	3
M.COM. 315.2	3	3	3	3
M.COM. 315.3	3	3	3	3
M.COM. 315.4	3	3	3	3
Average	3	3	3	3

**Table 2: CO-PO matrix for the course M.COM. 316 (Name of the Course)**

COs#	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
M.COM. 316.1	3	3	3	3	3	3	3	3
M.COM. 316.2	3	3	3	3	3	3	3	3
M.COM. 316.3	3	3	3	3	3	3	3	3
M.COM. 316.4	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3

**Table 3: CO-PSO matrix for the course M.COM. 316 (Name of the Course)**

	PSO1	PSO2	PSO3	PSO4
M.COM. 316.1	3	3	3	3
M.COM. 316.2	3	3	3	3
M.COM. 316.3	3	3	3	3
M.COM. 316.4	3	3	3	3
Average	3	3	3	3

**Table 2: CO-PO matrix for the course M.COM. 317 (Name of the Course)**

COs#	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
M.COM. 317.1	3	3	3	3	3	3	3	3
M.COM. 317.2	3	3	3	3	3	3	3	3
M.COM. 317.3	3	3	3	3	3	3	3	3
M.COM. 317.4	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3

**Table 3: CO-PSO matrix for the course M.COM. 317(Name of the Course)**

	PSO1	PSO2	PSO3	PSO4
M.COM. 317.1	3	3	3	3
M.COM. 317.2	3	3	3	3
M.COM. 317.3	3	3	3	3
M.COM. 317.4	3	3	3	3
Average	3	3	3	3



**Table 2: CO-PO matrix for the course M.COM. 318 (Name of the Course)**

COs#	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
M.COM. 318.1	3	3	3	3	3	3	3	3
M.COM. 318.2	3	3	3	3	3	3	3	3
M.COM. 318.3	3	3	3	3	3	3	3	3
M.COM. 318.4	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3

**Table 3: CO-PSO matrix for the course M.COM. 318 (Name of the Course)**

	PSO1	PSO2	PSO3	PSO4
M.COM. 318.1	3	3	3	3
M.COM. 318.2	3	3	3	3
M.COM. 318.3	3	3	3	3
M.COM. 318.4	3	3	3	3
Average	3	3	3	3

**Table 2: CO-PO matrix for the course M.COM. 319 (Name of the Course)**

COs#	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
M.COM. 319.1	3	3	3	3	3	3	3	3
M.COM. 319.2	3	3	3	3	3	3	3	2
M.COM. 319.3	3	3	3	3	3	3	3	3
M.COM. 319.4	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	2.75

**Table 3: CO-PSO matrix for the course M.COM. 319 (Name of the Course)**

	PSO1	PSO2	PSO3	PSO4
M.COM. 319.1	3	3	3	3
M.COM. 319.2	3	3	3	3
M.COM. 319.3	3	3	3	3
M.COM. 319.4	3	3	3	3
Average	3	3	3	3

**Table 2: CO-PO matrix for the course M.COM. 401 (Name of the Course)**

COs#	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
M.COM. 401.1	3	3	3	3	3	3	3	3
M.COM. 401.2	3	3	3	3	3	3	3	3
M.COM. 401.3	3	3	3	3	3	3	3	3
M.COM. 401.4	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3

**Table 3: CO-PSO matrix for the course M.COM. 401 (Name of the Course)**

	PSO1	PSO2	PSO3	PSO4
M.COM. 401.1	3	3	3	3
M.COM. 401.2	3	3	3	3
M.COM. 401.3	3	3	3	3
M.COM. 401.4	3	3	3	3
Average	3	3	3	3

**Table 2: CO-PO matrix for the course M.COM. 402 (Name of the Course)**

COs#	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
M.COM. 402.1	3	3	3	3	3	3	3	3
M.COM. 402.2	3	3	3	3	3	3	3	3
M.COM. 402.3	3	3	3	3	3	3	3	3
M.COM. 402.4	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3

**Table 3: CO-PSO matrix for the course M.COM. 402 (Name of the Course)**

	PSO1	PSO2	PSO3	PSO4
M.COM. 402.1	3	3	3	3
M.COM. 402.2	3	3	3	3
M.COM. 402.3	3	3	3	3
M.COM. 402.4	3	3	3	3
Average	3	3	3	3

**Table 2: CO-PO matrix for the course M.COM. 403 (Name of the Course)**

COs#	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
M.COM. 403.1	3	3	3	3	3	3	3	3
M.COM. 403.2	3	3	3	3	3	3	3	3
M.COM. 403.3	3	3	3	3	3	3	3	3
M.COM. 403.4	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3

**Table 3: CO-PSO matrix for the course M.COM. 403 (Name of the Course)**

	PSO1	PSO2	PSO3	PSO4
M.COM. 403.1	3	3	3	3
M.COM. 403.2	3	3	3	3
M.COM. 403.3	3	3	3	3
M.COM. 403.4	3	3	3	3
Average	3	3	3	3

**Table 2: CO-PO matrix for the course M.COM. 404 (Name of the Course)**

COs#	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
M.COM. 404.1	3	3	3	3	3	3	3	3
M.COM. 404.2	3	3	3	3	3	3	3	3
M.COM. 404.3	3	3	3	3	3	3	3	3
M.COM. 404.4	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3

**Table 3: CO-PSO matrix for the course M.COM. 404 (Name of the Course)**

	PSO1	PSO2	PSO3	PSO4
M.COM. 404.1	3	3	3	3
M.COM. 404.2	3	3	3	3
M.COM. 404.3	3	3	3	3
M.COM. 404.4	3	3	3	3
Average	3	3	3	3

**Table 2: CO-PO matrix for the course M.COM. 405 (Name of the Course)**

COs#	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
M.COM. 405.1	3	3	3	3	3	3	3	3
M.COM. 405.2	3	3	3	3	3	3	3	3
M.COM. 405.3	3	3	3	3	3	3	3	3
M.COM. 405.4	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3

**Table 3: CO-PSO matrix for the course M.COM. 405 (Name of the Course)**

	PSO1	PSO2	PSO3	PSO4
M.COM. 405.1	3	3	3	3
M.COM. 405.2	3	3	3	3
M.COM. 405.3	3	3	3	3
M.COM. 405.4	3	3	3	3
Average	3	3	3	3

**Table 2: CO-PO matrix for the course M.COM. 406 (Name of the Course)**

COs#	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
M.COM. 406.1	3	3	3	3	3	3	3	3
M.COM. 406.2	3	3	3	3	3	3	3	3
M.COM. 406.3	3	3	3	3	3	3	3	3
M.COM. 406.4	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3

**Table 3: CO-PSO matrix for the course M.COM. 406 (Name of the Course)**

	PSO1	PSO2	PSO3	PSO4
M.COM. 406.1	3	3	3	3
M.COM. 406.2	3	3	3	3
M.COM. 406.3	3	3	3	3
M.COM. 406.4	3	3	3	3
Average	3	3	3	3



**Table 2: CO-PO matrix for the course M.COM. 407 (Name of the Course)**

COs#	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
M.COM. 407.1	3	3	3	3	3	3	3	3
M.COM. 407.2	3	3	3	3	3	3	3	3
M.COM. 407.3	3	3	3	3	3	3	3	3
M.COM. 407.4	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3

**Table 3: CO-PSO matrix for the course M.COM. 407 (Name of the Course)**

	PSO1	PSO2	PSO3	PSO4
M.COM. 407.1	3	3	3	3
M.COM. 407.2	3	3	3	3
M.COM. 407.3	3	3	3	3
M.COM. 407.4	3	3	3	3
Average	3	3	3	3

**Table 2: CO-PO matrix for the course M.COM. 408 (Name of the Course)**

COs#	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
M.COM. 408.1	3	3	3	3	3	3	3	3
M.COM. 408.2	3	3	3	3	3	3	3	3
M.COM. 408.3	3	3	3	3	3	3	3	3
M.COM. 408.4	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3

**Table 3: CO-PSO matrix for the course M.COM. 408 (Name of the Course)**

	PSO1	PSO2	PSO3	PSO4
M.COM. 408.1	3	3	3	3
M.COM. 408.2	3	3	3	3
M.COM. 408.3	3	3	3	3
M.COM. 408.4	3	3	3	3
Average	3	3	3	3

**Table 2: CO-PO matrix for the course M.COM. 409 (Name of the Course)**

COs#	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
M.COM. 409.1	3	3	3	3	3	3	3	3
M.COM. 409.2	3	3	3	3	3	3	3	3
M.COM. 409.3	3	3	3	3	3	3	3	3
M.COM. 409.4	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3

**Table 3: CO-PSO matrix for the course M.COM. 409 (Name of the Course)**

	PSO1	PSO2	PSO3	PSO4
M.COM. 409.1	3	3	3	3
M.COM. 409.2	3	3	3	3
M.COM. 409.3	3	3	3	3
M.COM. 409.4	3	3	3	3
Average	3	3	3	3

**Table 2: CO-PO matrix for the course M.COM. 410 (Name of the Course)**

COs#	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
M.COM. 410.1	3	3	3	3	3	3	3	3
M.COM. 410.2	3	3	3	3	3	3	3	3
M.COM. 410.3	3	3	3	3	3	3	3	3
M.COM. 410.4	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3

**Table 3: CO-PSO matrix for the course M.COM. 410 (Name of the Course)**

	PSO1	PSO2	PSO3	PSO4
M.COM. 410.1	3	3	3	3
M.COM. 410.2	3	3	3	3
M.COM. 410.3	3	3	3	3
M.COM. 410.4	3	3	3	3
Average	3	3	3	3

**Table 2: CO-PO matrix for the course M.COM. 411 (Name of the Course)**

COs#	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
M.COM. 411.1	3	3	3	3	3	3	3	3
M.COM. 411.2	3	3	3	3	3	3	3	3
M.COM. 411.3	3	3	3	3	3	3	3	3
M.COM. 411.4	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3

**Table 3: CO-PSO matrix for the course M.COM. 411 (Name of the Course)**

	PSO1	PSO2	PSO3	PSO4
M.COM. 411.1	3	3	3	3
M.COM. 411.2	3	3	3	3
M.COM. 411.3	3	3	3	3
M.COM. 411.4	3	3	3	3
Average	3	3	3	3

**Table 2: CO-PO matrix for the course M.COM. 412 (Name of the Course)**

COs#	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
M.COM. 412.1	3	3	3	3	3	3	3	3
M.COM. 412.2	3	3	3	3	3	3	3	3
M.COM. 412.3	3	3	3	3	3	3	3	3
M.COM. 412.4	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3

**Table 3: CO-PSO matrix for the course M.COM. 412 (Name of the Course)**

	PSO1	PSO2	PSO3	PSO4
M.COM. 412.1	3	3	3	3
M.COM. 412.2	3	3	3	3
M.COM. 412.3	3	3	3	3
M.COM. 412.4	3	3	3	3
Average	3	3	3	3

**Table 2: CO-PO matrix for the course M.COM. 413 (Name of the Course)**

COs#	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
M.COM. 413.1	3	3	3	3	3	3	3	2
M.COM. 413.2	3	3	3	3	3	3	3	2
M.COM. 413.3	3	3	3	3	3	3	3	2
M.COM. 413.4	3	3	3	3	3	3	3	2
Average	3	3	3	3	3	3	3	2

**Table 3: CO-PSO matrix for the course M.COM. 413 (Name of the Course)**

	PSO1	PSO2	PSO3	PSO4
M.COM. 413.1	3	3	3	3
M.COM. 413.2	3	3	3	3
M.COM. 413.3	3	3	3	3
M.COM. 413.4	3	3	3	3
Average	3	3	3	3

**Table 2: CO-PO matrix for the course M.COM. 414 (Name of the Course)**

COs#	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
M.COM. 414.1	3	3	3	3	3	3	3	3
M.COM. 414.2	3	3	3	3	3	3	3	3
M.COM. 414.3	3	3	3	3	3	3	3	3
M.COM. 414.4	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3

**Table 3: CO-PSO matrix for the course M.COM. 414 (Name of the Course)**

	PSO1	PSO2	PSO3	PSO4
M.COM. 414.1	3	3	3	3
M.COM. 414.2	3	3	3	3
M.COM. 414.3	3	3	3	3
M.COM. 414.4	3	3	3	3
Average	3	3	3	3



**Table 2: CO-PO matrix for the course M.COM. 415 (Name of the Course)**

COs#	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
M.COM. 415.1	3	3	3	3	3	3	3	3
M.COM. 415.2	3	3	3	3	3	3	3	3
M.COM. 415.3	3	3	3	3	3	3	3	3
M.COM. 415.4	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3

**Table 3: CO-PSO matrix for the course M.COM. 415 (Name of the Course)**

	PSO1	PSO2	PSO3	PSO4
M.COM. 415.1	3	3	3	3
M.COM. 415.2	3	3	3	3
M.COM. 415.3	3	3	3	3
M.COM. 415.4	3	3	3	3
Average	3	3	3	3

**Table 2: CO-PO matrix for the course M.COM. 416 (Name of the Course)**

COs#	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
M.COM. 416.1	3	3	3	3	3	3	3	3
M.COM. 416.2	3	3	3	3	3	3	3	3
M.COM. 416.3	3	3	3	3	3	3	3	3
M.COM. 416.4	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3

**Table 3: CO-PSO matrix for the course M.COM. 416 (Name of the Course)**

	PSO1	PSO2	PSO3	PSO4
M.COM. 416.1	3	3	3	3
M.COM. 416.2	3	3	3	3
M.COM. 416.3	3	3	3	3
M.COM. 416.4	3	3	3	3
Average	3	3	3	3

**Table 2: CO-PO matrix for the course M.COM. 417 (Name of the Course)**

COs#	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
M.COM. 417.1	3	3	3	3	3	3	3	3
M.COM. 417.2	3	3	3	3	3	3	3	3
M.COM. 417.3	3	3	3	3	3	3	3	3
M.COM. 417.4	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3

**Table 3: CO-PSO matrix for the course M.COM. 417 (Name of the Course)**

	PSO1	PSO2	PSO3	PSO4
M.COM. 417.1	3	3	3	3
M.COM. 417.2	3	3	3	3
M.COM. 417.3	3	3	3	3
M.COM. 417.4	3	3	3	3
Average	3	3	3	3

**Table 2: CO-PO matrix for the course M.COM. 418 (Name of the Course)**

COs#	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
M.COM. 418.1	3	3	3	3	3	3	3	3
M.COM. 418.2	3	3	3	3	3	3	3	3
M.COM. 418.3	3	3	3	3	3	3	3	3
M.COM. 418.4	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3

**Table 3: CO-PSO matrix for the course M.COM. 418 (Name of the Course)**

	PSO1	PSO2	PSO3	PSO4
M.COM. 418.1	3	3	3	3
M.COM. 418.2	3	3	3	3
M.COM. 418.3	3	3	3	3
M.COM. 418.4	3	3	3	3
Average	3	3	3	3

**Table 2: CO-PO matrix for the course M.COM. 419 (Name of the Course)**

COs#	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
M.COM. 419.1	3	3	3	3	3	3	3	3
M.COM. 419.2	3	3	3	3	3	3	3	3
M.COM. 419.3	3	3	3	3	3	3	3	3
M.COM. 419.4	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3

**Table 3: CO-PSO matrix for the course M.COM. 419 (Name of the Course)**

	PSO1	PSO2	PSO3	PSO4
M.COM. 419.1	3	3	3	3
M.COM. 419.2	3	3	3	3
M.COM. 419.3	3	3	3	3
M.COM. 419.4	3	3	3	3
Average	3	3	3	3

**Table 4: CO-PO-PSO mapping matrix for all the courses of: (M.COM. CBCS)**

Course Code	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4
M-COM 301	3	3	3	3	3	3	3	3	3	3	3	3
M-COM 302	3	3	3	3	3	3	3	2.5	3	3	3	3
M-COM 303	3	3	3	3	3	3	3	3	3	3	3	3
M-COM 304	3	3	3	3	3	3	3	3	3	3	3	3
M-COM 305	3	3	3	3	3	3	3	3	3	3	3	3
M-COM 306	3	3	3	3	3	3	3	3	3	3	3	3
M-COM 307	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25
M-COM 308	3	3	3	3	3	3	3	3	3	3	3	3
M-COM 309	3	3	3	3	3	3	3	3	3	3	3	3
M-COM 310	3	3	3	3	3	3	3	2.5	3	3	3	3
M-COM 311	3	3	3	3	3	3	3	3	3	3	3	3
M-COM 312	3	3	3	3	3	3	3	3	3	3	3	3
M-COM 313	3	3	3	3	3	3	3	3	3	3	3	3
M-COM 314	3	3	3	3	3	3	3	3	3	3	3	3
M-COM 315	3	3	3	3	3	3	3	3	3	3	3	3
M-COM 316	3	3	3	3	3	3	3	3	3	3	3	3
M-COM 317	3	3	3	3	3	3	3	3	3	3	3	3
M-COM 318	3	3	3	3	3	3	3	3	3	3	3	3
M-COM 319	3	3	3	3	3	3	3	2.75	3	3	3	3

**Table 4: CO-PO-PSO mapping matrix for all the courses of: (M.COM. CBCS)**

Course Code	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4
<b>M-COM 401</b>	3	3	3	3	3	3	3	3	3	3	3	3
<b>M-COM 402</b>	3	3	3	3	3	3	3	3	3	3	3	3
<b>M-COM 403</b>	3	3	3	3	3	3	3	3	3	3	3	3
<b>M-COM 404</b>	3	3	3	3	3	3	3	3	3	3	3	3
<b>M-COM 405</b>	3	3	3	3	3	3	3	3	3	3	3	3
<b>M-COM 406</b>	3	3	3	3	3	3	3	3	3	3	3	3
<b>M-COM 407</b>	3	3	3	3	3	3	3	3	3	3	3	3
<b>M-COM 408</b>	3	3	3	3	3	3	3	3	3	3	3	3
<b>M-COM 409</b>	3	3	3	3	3	3	3	3	3	3	3	3
<b>M-COM 410</b>	3	3	3	3	3	3	3	3	3	3	3	3
<b>M-COM 411</b>	3	3	3	3	3	3	3	3	3	3	3	3
<b>M-COM 412</b>	3	3	3	3	3	3	3	3	3	3	3	3
<b>M-COM 413</b>	3	3	3	3	3	3	3	2	3	3	3	2
<b>M-COM 414</b>	3	3	3	3	3	3	3	3	3	3	3	3
<b>M-COM 415</b>	3	3	3	3	3	3	3	3	3	3	3	3
<b>M-COM 416</b>	3	3	3	3	3	3	3	3	3	3	3	3
<b>M-COM 417</b>	3	3	3	3	3	3	3	3	3	3	3	3
<b>M-COM 418</b>	3	3	3	3	3	3	3	3	3	3	3	3
<b>M-COM 419</b>	3	3	3	3	3	3	3	3	3	3	3	3
<b>M-COM 420</b>	3	3	3	3	3	3	3	3	3	3	3	3

**MC 307**

**ADVANCED TAX LAWS AND PRACTICE**

Credit: 04

External Marks: 80

Internal Marks: 20

Total Marks: 100

Time : 3 Hours

**Note:** There will be eight (8) questions in all. The first question is compulsory and consists of six (6) short-questions having four (4) marks each. Answer to these questions should not exceed 150 words. The candidate will be required to attempt any four questions out of remaining seven (7) questions and each question carries fourteen (14) marks each. Duration of each paper will be three (3) hours.

**Course Learning Outcomes**

After studying this course, the student will be able to:

CO1: Know the basic concept of GST.

CO2: Understand the provisions of GST Act regarding levy and collection of GST.

CO3: Apply the provisions for computation of GST.

CO4: Understand the Central Excise Laws and Custom Laws.

**Course Contents**

Goods and Services Tax: Basic Concepts, Structure of GST, Exemptions from GST, Levy and Collection of GST, Time and Supply of Goods and Services, Input Tax Credit, Computation of GST Liability, GST Returns.

Central Excise Laws: Basis of chargeability of duties of central excise- classification and valuation of excisable goods, assessment procedure, recovery and refund of duties. Clearance of excisable goods, filing of returns; CENVAT.

Custom Laws: Types of Custom Duty, Levy of and exemption from custom duties, valuation and assessment of duties, recovery and refund of custom duties, Prohibited, specified and notified goods, special provisions & rules relating to baggage, Procedure for clearance of imported and exported duties.

**REFERENCES**

Singhania, Vinod K. Students Guide to GST & Custom Law, Taxmann, New Delhi

Sareen, V.K., Sharma, Ajay: *Indirect Taxes*, Kalyani Publishers, New Delhi.

Ahuja G.K. and Gupta, Ravi: *Systematic Approach to Income Tax and Central Sales Tax*, Bharat Law House, New Delhi.