

COSMOPOLITAN'S VALIA C.L. COLLEGE OF COMMERCE & VALIA L.C. COLLEGE OF ARTS D.N.Nagar, Andheri (West), Mumbai 400 053

PROGRAM OUTCOMES, PROGRAM SPECIFIC OUTCOMES & COURSE OUTCOMES

Bachelor of Commerce

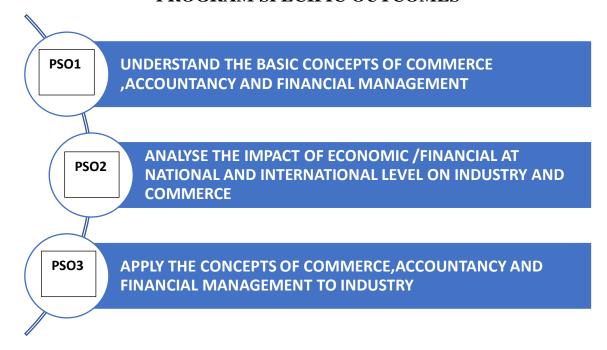
PROGRAM- Bachelor of Commerce

PROGRAM CODE: 22300001

PROGRAM OUTCOMES

PO1	Critical Thinking
PO2	Effective Communication
PO3	Social Interaction
PO4	Effective Citizenship
PO5	Ethics
PO6	Enviornment and Sustainability
P07	Self Directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES



SEMESTER I

Course: Foundation Course -I

COURSE OUTCOMES

- **CO-1** Describe some important features of society and its structure with special reference to India.
- CO-2 Understand and explain the different features of life in Indian Society.
- CO-3 Examine some crucial aspects of life in India
- CO-4 Compare and contrast different aspects of life in Indian society
- **CO-5** Critically evaluate the importance of crucial values in a society
- CO-6 Formulate approaches to resolve various issues faced by Indian society

Course: Business Communication I

COURSE OUTCOMES

- **CO-1** Define and outline the process of communication
- CO-2 Explain the various channels, modes and methods of communication
- ${\bf CO} ext{-3}$ Implement/demonstrate the communication techniques and etiquette learnt in personal life and at the workplace
- **CO-4** Analyse the various obstacles of communication
- **CO-5** Evaluate the various communication channels
- **CO-6** Plan communication scenarios involving effective communication skills (listening, speaking and writing)

Course: Enviornmental Studies - I

- **CO-1** Define environment and different concept of environment
- CO-2 Review the systems of environment and importance of components of environment
- **CO-3** Examine the main reasons behind environment degradation and problems like pollution
- **CO-4** Inspect the impact of human activity on environment
- **CO-5** Evaluate the concept of smart cities a step to prevent environmental problems
- CO-6 Construct modern solutions for sustainable development and environmental protection

Course: Commerce I

COURSE OUTCOMES

- **CO-1** Define concepts of business and entrepreneurship
- **CO-2** Understand and explain the importance of Business objectives, Business environment, Project Planning, Entrepreneurship
- CO-3 Examine the various concepts associated with Business structuring, LPG,
- **CO-4** Compare and Contrast different business strategies and influence of various Internal and External Business environment forces
- **CO-5** Evaluate the effectiveness of WTO, Trading Blocs, Government Incentives for promoting Indian Business
- CO-6 Develop business idea

Course: Accountancy & Financial Management –I

COURSE OUTCOMES

- **CO-1** List down various accounting standards issued by the ICAI, outline the format of final accounts of manufacturing concern.
- **CO-2** Classify the receipts and payments as capital and revenue and understand accounting rules and methods for hire purchase and departmental accounts.
- **CO-3** Apply the methods for accounting of manufacturing concern, hire purchase transactions and prepare departmental accounts.
- **CO-4** Analysis and Compare methods of inventory valuation as per AS2 and allocation of incomes and expenses to the various departments.
- **CO-5** Evaluate the compliance of accounting standards and policies in the books and evaluate the performance of different departments to take corrective actions.
- **CO-6** Formulate strategies to convert loss making departments to profit making or deciding on continuation or closure of the departments.

Course: Business Economics I

- CO-1 List down certain important concepts from the field of business economics.
- CO-2 Understand and explain the cost and different laws stated by different economist.
- **CO-3** Examine the important concepts and tools of economic analysis.
- **CO-4** Distinguish between certain aspects of production, cost and market structure of business model.
- **CO-5** Evaluate the significance of operating costs in the decision-making process.
- **CO-6** Formulate different approaches of production and cost decisions.

Course: Mathematical and Statistical Technique-1

- **CO-1** Define the different concepts of Statistics.
- **CO-2** Discuss the different types and computational techniques used in Mathematics.
- CO-3 Calculate different Statistical values for sample data using formulae.
- CO-4 Compare and Contrast different calculation techniques used in Mathematics.
- **CO-5** Interpret the outcomes derived from calculating the different parameters for statistical data.
- **CO-6** Construct a computational model to study analytical data and interpolate function values.

SEMESTER II

Course: Foundation Course -II

COURSE OUTCOMES

- **CO-1** Define certain concepts from the fields of Commerce Human rights Ecology and Psychology.
- **CO-2** Understand and explain certain concepts from the fields of Commerce Human rights Ecology and Psychology.
- **CO-3** Examine the relationship between different aspects of the physical and psychosocial environment and human life and development.
- **CO-4** Distinguish between certain aspects of conflicts in society.
- **CO-5** Evaluate the impact of different aspects of globalisation on everyday life in India.
- **CO-6** Formulate approaches to resolve various issues related to stress and conflict in society.

Course: Commerce II

COURSE OUTCOMES

- **CO-1** Define the various concepts associated with services, Services sectors, E-commerce and Retailing
- CO-2 Understand and explain the classification of services and growth of retail sector in India
- **CO-3** Illustrate the various Service Marketing-Mix and retailing and E-Commerce models
- **CO-4** Compare and Contrast types of Organized and Unorganized Retailing, E-commerce models
- **CO-5** Evaluate the contribution of Service Sector, retail sector and E-Commerce to Indian economy
- **CO-6** Develop strategies to popularize E-Commerce in India

Course: Business Economics II

- **CO-1** Define the different concepts of a market and pricing of an economy.
- **CO-2** Understand and explain market structures and output decisions that is practiced by the firm and industry in the economy.
- **CO-3** Examine some important aspects of capital project expected by entrepreneurs while making decisions.
- **CO-4** Compare and inspect different aspects of market structure and prices charged by the firms in the economy.
- **CO-5** Evaluate the importance of capital budgeting in assisting business firms.
- **CO-6** Formulate the various approaches to achieve demand and supply equilibrium of a firm.

Course: Accountancy and Financial Management II

COURSE OUTCOMES

- **CO-1** Describe the meaning of concepts used in accounting for consignment sales, branch books, fire insurance claims and convert incomplete records into double entry system.
- **CO-2** Understand the accounting methods and entries for consignment sales, branch books, fire insurance claims and conversion of incomplete records into double entry system.
- **CO-3** Apply and practice the different methods for accounting consignment sales, branch books, fire insurance claims and conversion of incomplete records into double entry system.
- **CO-4** Distinguish between incomplete records and double entry system of book keeping, sales and consignment sales and accounting treatment of dependent branches and independent branches
- **CO-5** Evaluate the results of the branch accounting and take corrective measures against unprofitable branches.
- **CO-6** Rearrange the incomplete records using double entry book keeping system and maintain accounts of the branches and concerns engaged in consignment sales.

Course: Business Communication-II

COURSE OUTCOMES

- **CO1** Define the various concepts in Group Communication
- CO2-Understand the various process of Group Communication
- **CO3-**Apply the various strategies for being an effective communicator in various communication scenarios
- **CO4** -Analyse the various tools of group communication
- **CO5-**Evaluate the advantages and disadvantages of the various tools of group communication
- CO6- Design and conduct Mock Interviews

Course: Environmental Studies -II

- **CO-1** Define different concept of economic activities
- **CO-2** Review the impact of human activities on environment
- **CO-3** Examine the root causes of environmental problems.
- **CO-4** Inspect the outcome of the innovative ideas to protect the environment
- **CO-5** Evaluate the policies made by the government to protect the environment
- **CO-6** Propose the advance solutions for environment protection

Course: Mathematical and Statistical Technique-II

- **CO-1** Define basic terms and concepts of Mathematics.
- CO-2 Discuss the Scope and features of different tools and techniques used in statistics.
- CO-3 Solve Numerical involving different computational techniques.
- **CO-4** Compare and analyse the different tools and techniques used in statistics and assess their utility for different types of data.
- CO-5 Evaluate important values using numerical examples and make conclusions on their basis.
- **CO-6** Using comparative evaluation, formulate ways in Business decision making with the help of various statistical measures.

SEMESTER III

Course: Business Law I

COURSE OUTCOMES

- **CO-1** Define and describe the important terms related to Indian Contract Act part 1 & 2, Special Contracts, the Sale of Goods Act, and Negotiable Instruments Act.
- **CO-2** Understand and explain legal rules related to Indian Contract Act part 1 & 2, Special Contracts, the Sale of Goods Act, and Negotiable Instruments Act.
- CO-3 Examine the concept of contracts, movable goods and banking laws in India.
- **CO-4** Differentiate between sale and agreement to sale.
- CO-5 Evaluate the advantages and disadvantages of Business Law Indian Contract Act part 1
- & 2, Special Contracts, the Sale of Goods Act, and Negotiable Instruments Act.
- **CO-6** Plan the use of these laws in commercial and business transactions.

Course: Commerce -III

COURSE OUTCOMES

- CO-1 Define Management, Managerial skills, functions of Management
- **CO-2** Understand and explain the importance of Managerial functions.
- **CO-3** Examine the various concepts associated with Management and different Management thoughts.
- **CO-4** Compare and Contrast contributions of various Management thinkers.
- **CO-5** Critically evaluate the contributions of various Management thinkers.
- **CO-6** Develop strategies /guidelines for effective management of organization.

Course: Foundation Course –III

- **CO-1** List the constitutional and legal rights of marginalized groups in Indian Society.
- **CO-2** Understand and explain the different aspects of human rights violation and disaster management and science and technology.
- **CO-3** Examine the role of science in modern life.
- CO-4 Distinguish between Science and technology
- **CO-5** Evaluate the human rights issues in disaster management.
- **CO-6** Develop soft-skills and effective techniques for interpersonal communication.

Course: Business Economics III

COURSE OUTCOMES

- **CO-1** Define macroeconomics concept and its different approaches
- **CO-2** Review the national income analysis with the help of Keynesian Economics and explain the determinants of money supply.
- **CO-3** Examine the circular flow of aggregate income and its relationship with the determinants of rate of interest
- CO-4 Inspect the measurement of NI accounting investment and constituents of money supply
- CO-5 Evaluate the concept of Keynesian with reference to theory of interest
- **CO-6** Construct the Post Keynesian Development Model to demand for money analysis

Course: Accountancy & Financial Management -III

COURSE OUTCOMES

- **CO-1** Describe the basic concepts and methods related to Accounting in Partnership firms.
- CO-2 Explain the various methods for accounting in Partnership Firm.
- **CO-3** Apply the methods for admission, retirement, death of partners and amalgamation and dissolution of the firm.
- **CO-4** Analysis and compare the Partnership Firm and Private Limited Company.
- **CO-5** Evaluate the impact of amalgamation of the firms.
- **CO-6** Formulate plan and procedure of amalgamation and dissolution of the firm.

Course: Advertising I

- **CO1:** Define the various concepts associated with Advertising
- **CO2:** Understand and explain different aspects of advertising
- **CO3:** Examine the impact of advertising on economy and society and assess the role of government and self- regulators.
- **CO4:** Compare and contrast types of ad agencies
- CO5: Assess the trends in advertising industry and career options in the field of advertising
- **CO6:** Developing strategies to maintain agency client relationship, avoid client turnover and face brand crises

Course: Introduction to Management Accounting

- **CO-1** Describe basic concepts of various terms related to management accounting and memorize the format of vertical financial statement and formulas for accounting ratios
- **CO-2** Explain different tools used for analysis of financial statements, discuss the ratios based on users and explain the procedure to arrive at capital budgeting decision
- **CO-3** Apply the tools and financial statements, determine capital budgeting methods for decision making and estimate working capital requirement in a given situation.
- **CO-4**: Analyse and compare the financial statements.
- **CO-5** Evaluate the financial performance of Concern and evaluate comparative working capital management policies and their impact on firm's profitability, liquidity, risk & operating flexibility.
- **CO-6** Formulate a report on the financial statement useful to the users and appropriate working capital policies to achieve corporate goals and derive capital investment decision for individual and concern.

SEMESTER IV

Course: Auditing

COURSE OUTCOMES

- **CO-1** Describe basic terms and concepts related to auditing.
- CO-2 Understand the purpose, objective and importance of various aspects of auditing.
- **CO-3** Demonstrate Audit Plan & Programme and examine the quality of audit work and apply test checking, routine checking and audit sampling techniques in audit.
- **CO-4** Distinguish between Accounting and Auditing and various procedures, methods and techniques of auditing.
- **CO-5** Evaluate different types of audits and compliance of financial statements to financial reporting framework and various laws applicable to the concern.
- **CO-6** Develop audit plan and program for the audit of a concern and propose adequate internal control system for the concern.

Course: Commerce IV

COURSE OUTCOMES

- CO-1 Define the various concepts associated with Production and Finance
- **CO-2** Understand and explain the contribution of various quality improvement tools in production and various participants in financial market
- **CO-3** Examine the process involved in production and quality improvement and examine the factors responsible for changes in Indian financial market
- **CO-4** Compare and Contrast types of production system, cost of quality, financial schemes and Credit Rating Agencies in India
- **CO-5** Evaluate techniques of Inventory and Service quality management and appraise sources of funding start-up ventures
- **CO-6** Design measures to improve product and service quality

Course: Foundation Course IV

- **CO-1** Define certain concepts related to ecology and list the features and applications of modern technologies.
- **CO-2** Understand and explain various acts which protect the rights of citizens and explain different approaches to ecology as well as environmental principles.
- **CO-3** Examine the pattern, eligibility criteria and questions of competitive exams.
- **CO-4** Debate on the impact of various consumer protection measures as well as issues relating to control access and misuse of technology in society.
- **CO-5** Evaluate the contribution of modern technologies in everyday life.
- **CO-6** Design a career plan and different techniques for self-improvement.

Course: Business Economics IV

COURSE OUTCOMES

- **CO-1** Define Public Finance and outline the role government in the economy
- CO-2 Understand and explain the financial administration in relation to public economics
- **CO-3** Examine some important aspects of taxation and public expenditure
- **CO-4** Compare and inspect different approaches of Public Finance and taxation
- CO-5 Evaluate the Dalton's view on financial operation along with the growth of public expenditure
- CO-6 Propose the different approach of tax incidence and fiscal policy

Course: Accountancy & Financial Management -IV

COURSE OUTCOMES

- **CO-1** Describe the basic concepts of Company accounts.
- **CO-2** Explain the rules and procedure for redemption of preference shares and debentures and basis for allocation of profit prior and post incorporation.
- **CO-3** Apply the method of accounting for Redemption of Preference shares and debentures and calculate profit prior and post incorporation.
- **CO-4** Analysis the terms and conditions for redemption of preference shares and debentures.
- **CO-5** Evaluate the compliance of law for redemption of preference share capital, debentures and ascertainment of profit prior to incorporation.
- **CO-6** Arrange the expenses and incomes of the Company to ascertain profits prior and post incorporation.

Course: Business Law II

- **CO-1** Define and describe the important terms related to Indian Companies Act, Indian Partnership Act, Limited Liability Partnership Act, Consumer Protection Act, IPR
- **CO-2** Understand and explain legal rules related to the formation of Indian Companies Act, Indian Partnership Act, Limited Liability Partnership Act, Consumer Protection Act, IPR (all the acts mentioned above)
- **CO-3** Examine the concept of Indian Companies Act, Indian Partnership Act, Limited Liability Partnership Act, Consumer Protection Act, and IPR in India.
- **CO 4** Analyze the statement "Indian Partnership Act, LLP Act and Factories Act are designed keeping stakeholders' interest in mind"
- **CO-5** Evaluate the advantages and disadvantages of Indian Companies Act, Indian Partnership Act, Limited Liability Partnership Act, Consumer Protection Act, and IPR.
- **CO-6** Plan and use these Laws in relation to formation of Companies Act, Partnership Act, Consumer Protection Act, IPR.

Course: Advertising II

COURSE OUTCOMES

CO1: Define the terms associated with Media and Advertising campaign planning

CO2: Understand the various concepts and processes associated with media planning, creativity and ad creation

CO3: Examine the impact of tools for regulations on Indian advertisements

CO4: Compare and contrast the various ad-evaluation methods

CO5: Evaluate various traditional and new age media that are used for advertising

CO6: Developing print ads and broadcasting ads

SEMESTER V

Course: Financial Accounting & Auditing VII

COURSE OUTCOMES

- **CO-1** Outline the format of Financial Statements as per the Companies Act,2013 and describe accounting concepts and rules for Buyback of shares and Internal Reconstruction of Companies.
- **CO-2** Understand the format of Financial Statements as per the Companies Act,2013 and Explain accounting treatments for Buyback of shares and Internal Reconstruction of Companies.
- **CO-3** Apply the format of Financial Statements as per the Companies Act,2013 to prepare financial statements and accounting for Buyback of shares, Internal Reconstruction of Companies and Investment accounting.
- **CO-4** Analyse the financial statements and the accounting for Buyback of shares, Internal Reconstruction of Companies and Investment accounting to ensure compliance with Company law, accounting principles and Standards.
- **CO-5** Evaluate the eligibility of the company to buy back its shares.
- **CO-6** Construct the financial statement of a company, design internal reconstruction plan for the Company.

Course: Financial Accounting and Auditing –VIII

- **CO-1** Describe the concepts and methods related to Cost accounting.
- **CO-2** Understand the methods for calculation of material and labour cost and cost sheet.
- **CO-3** Apply the various methods and calculate cost of material, labour and prepare cost sheet and reconcile with the financial profits.
- **CO-4** Analyse the need for cost accounting and various methods for calculating cost of material, labour and overheads
- **CO-5** Evaluate the difference between profit as per cost accounting and financial accounting.
- **CO-6** Formulate inventory and labour cost management system for a company

Course: Business Economics V

COURSE OUTCOMES

- CO-1 List different economic reforms taken place in Indian economy after 1991
- **CO-2** Understand and explain growth in Indian economy the post reform period in various sectors
- **CO-3** Examine the important initiative taken by the country to accelerate economic growth and development
- **CO-4** Compare and inspect the capital accumulation operation taken by different markets existing in India
- **CO-5** Evaluate the importance of NEP and the changes made by the government
- CO-6 Propose the different policy measures to improve the functioning of Indian economy

Course: Direct and Indirect Taxation I

COURSE OUTCOMES

- **CO-1** Define the basic terms, definitions and describe direct laws as prescribed under different provisions of Income Tax Act 1961.
- **CO-2** Understand direct laws as prescribed under different provisions of Income Tax Act 1961.
- **CO-3** Apply the provisions of Income tax and determine the residential status and gross total income and total net taxable income of an individual assesse by considering the income from all heads of income and the deduction.
- **CO-4** Analyse the of direct tax laws.
- **CO-5** Evaluate the impact of provisions of Income Tax on taxable income.
- **CO-6** Derive tax saving investment plan and file income tax returns.

Course: Commerce V

- **CO-1** Define various concepts of marketing
- CO-2 Understand and explain the different marketing tools and techniques of Marketing
- CO-3 Examine the influence of 4P's on marketing
- **CO-4** Compare and Contrast different pricing strategies, strategic and traditional marketing practices
- **CO-5** Assess the emerging trends in marketing and Selling
- **CO-6** Develop effective marketing strategies

Course: Computer System and Applications – I

COURSE OUTCOMES

- CO-1 Describe important features of computer network, excel and My SQL.
- CO-2 Explain commands MS Excel and My SQL.
- CO-3 Use commands MS Excel and My SQL.
- CO-4 Compare and contrast different types of logics used in excel and MY-SQL.
- **CO-5** Summarize importance of MY-SQL and Excel.
- **CO-6** Develop the MY-SQL programs.

Course: Export Marketing I

COURSE OUTCOMES

- CO-1 Define the terms/concepts associated with export marketing and international trade
- CO-2 Understand and explain different aspects of Export Marketing
- **CO-3** Examine the risk and problems associated with export marketing and role of DGFT as a facilitator
- CO-4 Compare and Contrast various barriers to trade and components of negative list
- **CO-5** Critically evaluate the impact of support extended to exporters by Government
- **CO-6** Develop strategies to enter international market

Course: Psychology of Human Behaviour at Work- I

- **CO-1** Define the different concepts of Psychology of Human Behaviour at Work.
- **CO-2** Understand and explain the different concepts of Psychology of Human Behaviour at Work.
- **CO-3** Examine the relationship between different theoretical concepts and employee behaviour in the work place.
- **CO-4** Compare and contrast core concepts and theories of Psychology of Human Behaviour at Work.
- **CO-5** Critically evaluate the theories of Organizational Behaviour
- **CO-6** Formulate approaches to enhance employee behaviour in organizations.

SEMESTER VI

Course: Financial Accounting & Auditing IX

COURSE OUTCOMES

- **CO-1** Describe the concepts, rules and methods associated with amalgamation, absorption, external reconstruction of companies, foreign currency transactions, underwriting of shares, liquidation of companies and limited liability partnerships
- **CO-2** Understand the rules, methods and accounting treatment associated with amalgamation, absorption, external reconstruction of companies, foreign currency transactions, underwriting of shares, liquidation of companies and limited liability partnerships
- CO-3 Apply the methods and accounting treatment associated with amalgamation, absorption, external reconstruction of companies, foreign currency transactions, underwriting of shares, liquidation of companies and limited liability partnerships and pass journal entries and prepare accounts.
- **CO-4** Analyse and compare various methods for amalgamation and liquidation of companies.
- **CO-5** Evaluate the compliance of accounting standards for accounting for amalgamation, absorption, external reconstruction of companies, foreign currency transactions, underwriting of shares, liquidation of companies and limited liability partnerships
- **CO-6** Formulate amalgamation, absorption, external reconstruction and liquidation scheme for the Company.

Course: Financial Accounting and Auditing –X

- **CO-1** Describe the concepts related to cost control accounts, process costing standard costing and marginal costing.
- CO-2 Understand the formats and formulas used in cost control accounts, process costing standard costing and marginal costing.
- **CO-3** Apply the formula and procedure to calculate material and labour variances and prepare cost control accounts.
- **CO-4** Differentiate the accounting treatments under Integrated and Non Integrated cost accounts and compare standard cost of labour and material with actual cost.
- **CO-5** Evaluate the profit volume ratio at various levels of sales and reasons for variances in the standard and actual costing.
- **CO-6** Develop the strategy for production based on desired profit and construct the cost sheet for desired production based on standard costs.

Course: Direct and Indirect Taxation II

COURSE OUTCOMES

- **CO-1** Define various terms related to Goods and Service Tax (GST) and describe provisions of Goods and Service Tax Act.
- **CO-2** Understand various terms related to Goods and Service Tax (GST) and provisions of Goods and Service Tax Act and discuss the compliances related to documentation.
- **CO-3** Apply provisions of GST Act to determine the time, place and value of supply and compute the amount of CGST, SGST and IGST payable after considering the eligible input tax credit.
- **CO-4** Differentiate between forward charge and reverse charge mechanism and between composite and mixed supply.
- **CO-5** Evaluate conditions which require obtaining registration under GST law.
- CO-6 Plan and execute registrations of the concern under GST Act and file GST returns.

Course: Business Economics VI

COURSE OUTCOMES

- **CO-1** Describe some important features of international economics.
- **CO-2** Understand and explain various policies of international trade and explain balance of payment
- **CO-3** Classify the theories of international trade and the role of international organization in international trade
- **CO-4** Compare and generalize the foreign exchange rate management, commercial trade policy and BOP
- **CO-5** Evaluate the theories of international trade and foreign exchange market.
- **CO-6** Formulate measures to resolve the problems that arises in BOP of a country and measures for terms of trade.

Course: Computer System and Applications - II

- **CO-1** Define important terms of Computer System Applications
- **CO-2** Explain advance commands of MS Excel and visual basic
- **CO-3** Write a Program using Visual Basics
- CO-4 Compare and contrasts different types of logics used in excel and visual basic
- **CO-5** Summarise Importance of visual basics and Advance Excel
- **CO-6** Develop an application using Visual Basics

Course: Export Marketing II

COURSE OUTCOMES

- **CO-1** Define terms associated with marketing of products, international trade and export finance
- CO-2 Understand and explain various aspects of pricing and marketing in overseas markets.
- **CO-3** Solve problems based on FOB quotations
- **CO-4** Compare and Contrast concepts associated with distribution and payment in export marketing
- **CO-5** Assess role of financial institutions in export marketing
- **CO-6** Design products for exporting

Course: Psychology of Human Behaviour at Work- II

- **CO-1** Define the different concepts of Psychology of Human Behaviour at Work.
- **CO-2** Understand and explain the different concepts of Psychology of Human Behaviour at Work.
- **CO-3** Examine the relationship between different theoretical concepts and employee behaviour in the work place.
- **CO-4** Compare and contrast different concepts of Psychology of Human Behaviour at Work.
- **CO-5** Critically evaluate concepts of Psychology
- **CO-6** Formulate approaches to resolve various issues faced by individuals and organizations and enhance organizational effectiveness.