

### **PROGRAM OUTCOME FOR B.COM**

PO - 1: After completing three years for Bachelors in Commerce (B.Com) program, students would gain a thorough grounding in the fundamentals of Commerce and Finance.

PO - 2: The commerce focused curriculum offers a number of specializations and practical exposures which would equip the student to face the modern-day challenges in commerce and business.

PO - 3: After completing graduation, students can get skills regarding various aspects like Marketing Manager, Selling Manager, over all Administration abilities of the Company.

PO - 4: Capability of the students to make decisions at personal & professional level will increase after completion of this course.

PO - 5: Students can independently start up their own Business.

### **PROGRAM SPECIFIC OUTCOME FOR B.COM**

PSO - 1: Students will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals. Students will be able to demonstrate knowledge in setting up a computerized set of accounting books

PSO - 2: Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.

PSO - 3: Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.

PSO - 4: Students will learn relevant managerial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business. Learners will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.

PSO - 5: Students will be able to play roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.

PSO - 6: Learners will be able to recognise features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.

PSO-7: Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.

PSO – 8: Learners will acquire the skills like effective communication, decision making, problem solving in day to day business affairs

PSO – 9: Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.

PSO – 10: Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.

PSO -11: Learners will be able to do higher education and advance research in the field of commerce and finance.

PSO – 12 Students also acquire skills to work as tax consultant, audit assistant and other financial supporting services.

PSO – 13: Students have choices to pursue professional courses such as CA, M.COM, MBA, CMA, ICWA, CS, etc

### **PROGRAM OUTCOME FOR B.COM CAV**

PO – 1: Student will be able to gain knowledge in commerce and accounting software for corporate requirements.

PO – 2: Students can get employment in IT fields, Software, Banks, Companies, BPOs and KPOs.

PO - 3: Students will be able to demonstrate professional ethics in the social and legal aspects of commerce.

PO – 4: Students will be able to integrate the ethical behavior in self-learning, apply towards lifelong learning and acquiring knowledge in modern corporate and the IT sector. PO – 5: Students will be able to design and develop reliable software applications for social needs and excel in IT enabled services.

PO – 6: Students will be able to analyze and identify the customer requirements in multidisciplinary domains, create high level design and implement robust software applications using latest technological skills.

PO – 7: Students will be able to perform professionally with social, cultural and ethical responsibility as an individual as well as in multifaceted teams with positive attitude.

### **PROGRAM SPECIFIC OUTCOME FOR B.COM CAV**

PSO – 1: Students will able to understand the concepts of commerce and computer application operations.

PSO – 2: Students will be able to apply the current techniques, skills, and tools necessary for computing practices.

PSO – 3: Ability to design, implement domain knowledge for computer programming.

PSO – 4: Professional Skills: Attain the ability to design and develop computer applications, evaluate and recognize potential risks and provide innovative solutions.

PSO – 5: Successful Career and Entrepreneurship: Explore technical knowledge in diverse areas of Computer Applications and experience an environment conducive in cultivating skills for successful career, entrepreneurship and higher studies.

### **PROGRAM OUTCOME FOR BBA**

PO – 1: Students will be able to acquire knowledge and skills in the field of management, accounting, marketing and human relations.

PO – 2: Students will be able to apply the entrepreneurial and managerial skills for effective and business management.

PO – 3: Students will be able to acquire employability skills through the practical awareness on the IT in management.

PO – 4: Students will be able to comprehend applicability of management principles to situation in global business world.

PO – 5: Students will be able to develop legal and ethical value for the continuous development of business venture.

### **PROGRAM SPECIFIC OUTCOME FOR BBA**

PSO – 1: Students will be able to remember the concept of management principles, accounting and marketing operations.

PSO – 2: Students will understand the leadership skills through internship training.

PSO – 3: Students will be apply the managerial knowledge in the business for effective decision making.

PSO – 4: Students will be able to demonstrate critical thinking skills in understanding managerial issues and problems related to the global economy and international business. PSO – 5: Students will be able to develop ethical thinking.

PSO – 6: Students will develop functional and general management skills.



### **PROGRAM OUTCOME FOR M.COM**

PO – 1: Students will be able to apply relevant financial tools in Manufacturing and Service operations.

PO – 2: Students will be able to apply research technique for decision making

PO – 3: Students will be able to use accounting software

PO - 4 Students will be able to acquire Technical and decision making skills (in the area of Accounting, Taxation, Portfolio analysis and E Commerce

PO – 5: Students will be able to develop creativity in the area of Marketing

PO – 6: Students will get comprehensive knowledge of Finance, Accounting, Taxation and Business laws.

### **PROGRAM SPECIFIC OUTCOME FOR M.COM**

**Students will be able to:**

PSO – 1: Apply financial tools in Projects and in real time Business helps in Decision making

PSO – 2: Use statistical tools in Behavioural research for business decision making

PSO – 3: Adapt to recent changes in Marketing, Human Resource, Taxation, Environment and in investment of securities

PSO – 4: Analyse and evaluate the operation of the business related issues.

PSO – 5: To cater to the manpower needs of companies in Accounting, Taxation, Business Laws, Auditing, Financial analysis and Management.

PSO – 6: To enrich communication, ethical values, team work, professional and leadership skill sets of students.

PSO – 7: To inculcate entrepreneurship and managerial skills in students so as to enable them to establish and manage their business effectively

PSO – 8: To integrate knowledge, skill and attitude that will sustain an environment of learning and creativity among the students with an assurance for good careers.

## **COURSE OUTCOMES**

### **Course Outcomes for B.Com General**

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#### **Course Outcomes for B.Com I**

- **Financial Accounting-I (BC 101):**

C01: Students are made aware about need & scope of financial accounting.

C02: Learn about accounting principles and conventions.

C03: Students come to know about accounting equations.

C04: Students are made aware about different rules of Journalising.

C05: Learn about classification of income, expenditure and receipts.

C06: Students are made aware about different methods of depreciation accounting.

C07: Students are made aware about preparation of final accounts.

C08: Students come to know about accounts of Non-profit organisation.

C09: Students are made aware about calculation of normal & abnormal loss & valuation of unsold stock in Consignment Accounts.

- **Micro Economics (BC-102)**

C01: This paper is designed to expose students to the basic principles of microeconomic theory,

C02: Introducing them to topics such as basic demand, supply tools, and the implications of taxation and subsidies on the market outcome, consumer and producer behaviour,

C03: Student will learn Production and cost analysis, market structure, and labour market theory.

C04: students are well acquainted with the principles of microeconomic theory, and ways in which the theory can be used in its applications of the real world.

- **Principles of Business Management(BC 103):**

C01: Students are made aware about importance, scope & Evolution and components of commerce.

C02: Students come to know about characteristics & significance of management. Students are made aware about functions also.

C03: Learn about different approaches of management.

C04: Students are made aware about importance of planning, types of plan, vision, mission, strategy, goals and objectives.

C05: Students are made aware about organisational structures of large scale organisation..

C06: Students come to know about principles and barriers of delegation.

C07: Learn about importance & scope of staffing.

C08: Students are made aware about significance and approaches to motivation.

C09: Students come to know about significance of leadership and leadership styles.

C10: Students are made aware about process of controlling & different techniques of controlling.

### **Business Mathematics Paper code BC – 105**

CO1 the students will be able to understand and answer on the topic of Logarithms, Anti-logarithms.

CO2 Get knowledge on Sequences and Series: Arithmetic & Geometric Progressions.

CO3 Will be able to learn basics of Differentiation with its applications.

CO4 Will understand the concept of Matrices and Determinants and able to solve linear equations.

CO5 Students acquired knowledge of Compound Interest and Annuities and able to solve; problems relating this topic

- **Business Communication(BC 106):**

C01: Students are made aware about different theories & processes of communication.

C02: Learn about process & significance of audience analysis.

C03: Students are made aware about different barriers to communication.

C04: Students come to know about terms:- group They become familiar aboution, mock-interview, seminar, report writing.

C05: Students are made aware about SWOT Analysis, Kinesics, Proxemics, Para language.

C06: Learn about principals of effective listening.

C07: Students able to frame own resume for seeking job in HRM Department of an organisation.

C08: Students learn to write a business letter to your customer for the payment of dues.

C09: Students are made aware about different Etiquettes in verbal, written and online communication.

- **Financial Accounting-II(BC 201):**

C01: Students are made aware about the terms debtor system, stock and debtor system, wholesale branch.



C02: Students come to know about the financial accounts of branch.

C03: Learn about concept and legal provision regarding hire purchase contract.

C04: Students come to know about the accounting record for goods of substantial sale value.

C05: Students are made aware about characteristics of partnership and partnership deed.

C06: Students come to know about accounting treatment of fixed and fluctuating capital, goodwill, joint life policy in partnership account.

C07: Students are made aware about accounting treatment in case of admission and retirement of partner.

C08: Students come to know about the accounting treatment of dissolution of partnership.

### **Macroeconomics (BC-202):**

C01: This paper introduces students to macroeconomic fundamentals and concepts, theories and applications with regard to variables such as GDP, consumption, savings, investment, money and banking, and balance of payments.

C02: Students can apply the basic principles learnt from this paper in understanding the functioning of the aggregate economy, and in contributing to policy debates.

### **• Fundamentals of Marketing(BC 203):**

C01: Students are made aware about the importance of principles of marketing and marketing management.

C02: Students are made aware about different component of marketing mix.

C03: Learn about different components of marketing environment

C04: Students come to know about different basis of marketing segmentation.

C05: Learn about importance and factors affecting consumer behaviour.

C06: Students are made aware about classification of product.

C07: Learn about factors affecting product mix and product line decision.

C08: Students come to know about different stages of product life cycle.

C09: Students are made aware about procedure of new product development.

C10: Students will learn to elaborate branding, packaging and labeling.

C11: Students are made aware about different factors and objectives of pricing.



C12: Students will learn to elaborate pricing strategies.

C13: Learn about elements of promotion mix.

C14: Students are made aware about factors affecting choice of distribution channel.

### **Business Mathematics-II(BC – 205)**

CO1 the students will be able to understand and answer on the topic of Permutations and Combinations,

CO2 Students able to understand basics of Binomial Theorem.

CO3 Able to solve Linear inequalities and its graphical solution.

CO4 Able to learn about data representation and interpretation introduction and representation of data: significance of diagrams and graphs.

### **Course Outcome for B.Com II**

#### **• Corporate Accounting-I(BC 301):**

CO 1: Students are made aware about the procedure of issue and allotment of shares. Also They learn about the rules regarding the re-issue and forfeiture of shares.

CO 2: They learn about the preference shares and their redemption procedure.

CO 3: Learn about the issuance of debenture at par, discount and premium Pass the necessary journal entries under all the three cases by taking imaginary examples.

CO 4: Learn about redemption of debentures and their characteristics and Students are made aware about their effects on accounts of the company.

CO 5: Learn to prepare in a summarized form of the Balance Sheet of a company as per Companies Act, 2013, taking imaginary figures.

CO 6: Students learn to state the conditions for amalgamation in nature of merger and journal entries in the books of transferor and Transferee Company in such type of amalgamation.

CO 7: Learn about the Internal Reconstruction and entries to be made in the books of a company in this connection

#### **• Business Statistics-I( BC 302):**

CO 1: "Statistics are numerical statements of facts in any department of enquiry and placed in relation to each other". Students learn to Comment and They become familiar about the characteristics of Statistics.

**CO 2:** They learn to distinguish between 'primary data' and 'secondary data'. They become aware about how to collect data for the census in India and published in the census reports primary or secondary data.

**CO 3:** Students are made aware about the mathematical properties of Arithmetic Mean Students get introduced about the relationship among Mean, Median and Mode

**CO 4:** Students learn about the various measures of dispersion. Students are made aware about the relative merits and demerits of each.

**CO 5:** Students are made aware about the Laspeyre's, Paasche's and Fisher's formula for computing an index number. Check which of them satisfies the time reversal and factor reversal tests.

**CO 6:** Distinguish between fixed base and chain base methods of constructing index number and give their relative merits.

**CO 7:** Compare the moving average and least square methods of measuring trend in a given time series.

**CO 8:** Students are made aware about the method of fitting exponential trend.

• **Business Law-I (BC 303):**

**CO 1:** Students are made aware about "Contract is an agreement enforceable by law".

**CO 2:** Students are made aware about the terms 'offer' and 'acceptance'. Narrate rules regarding them.

**CO 3:** Students learn the incompetency to contract and minor's contract.

**CO 4:** Students learn to They learn about consent, when a consent is said to be free, its effects on the validity of contracts.

**CO 5:** "No consideration no contract". Students learn to Comment on this statement and give exceptions of this rule.

**CO 6:** They learn about void contract and various agreements that are expressly declared to be void by Indian Contract Act.

**CO 7:** "It is necessary to observe the legal formalities for the validity of a contract". They learn to explain the statement and the legal formalities.

**CO 8:** They learn the rules regarding the enforcement of contingent contracts.

**CO 9:** Students are made aware about the rules regarding the person, time and place of performance in a contract.

- CO 10:** Students learn to State the various ways in which a contract may be said to be discharged with suitable examples.
- CO 11:** They will learn about a quasi contract and the types of quasi contracts.
- CO 12:** Students are made aware about the different kinds of remedies available for breach of contract.
- CO 13:** Students will be familiar about Contract of Indemnity and Guarantee.
- CO 14:** Learn about the duties of a bailor and bailee and pledge, its main characteristics and rights and duties of Pledger and Pledgee.
- CO 15:** “An agent cannot personally enforce contracts entered into by him on behalf of his principal, nor he is personally bound on them”. Students learn to They become familiar about and enumerate the exceptions, if any.
- CO 16:** Students will be familiar about ‘Negotiable Instrument’ and the rules regarding presentment for payment of a negotiable instrument.
- CO 17:** Students learn about the essential elements of Contract of sale Students are made aware about the rules regarding determination of price in a contract of sale.
- CO 18:** Students are made aware about the term conditions and warranties. They become familiar about the implied condition and warranties in a contract of sale.
- CO 19:** “Nemo dat quod non-habet”. Students are made aware about this maxim and give exceptions, if any.
- CO 20:** Students are made aware about the term “Delivery” and state the rules regarding valid delivery of goods.
- CO 21:** “When is a seller of goods deemed to be unpaid seller?” Students learn about his rights against the goods and buyer personally.
- CO 22:** Students learn about the remedies available to buyer and seller at the breach of contract of sale They become familiar about.
- CO 23:** Consumer dispute redressal agencies can be established under the ‘Consumer Protection Act, 1986. Students are made aware about the District Forum in detail.
- Company Law-I (BC 304):**
- CO 1:** A company is a separate legal entity. Students learn to elucidate.
- CO 2:** Students learn about the types of companies Students are made aware about.



- CO 3: They learn about a private company, privileges and exemptions or concessions are enjoyed by it under Companies Act, 2013.
- CO 4: Students are made aware about the steps to be taken or a procedure to be followed for the incorporation of a Public Company.
- CO 5: They learn about Memorandum of Association of a company and state its importance.
- CO 6: They become familiar about article of association. They learn about the limitations or restrictions regarding alteration of articles.
- CO 7: Students get introduced about prospectus.
- CO 8: Students get introduced about share capital in a company limited by shares. Students learn about the various classes of share capital
- CO 9: They learn about Share Certificate and state its contents. Students learn about the provisions relating to share certificate
- CO 10: Students are made aware about Alteration of Share Capital. Students learn about the legal provisions of alteration of share capital
- CO 11: Can shares be transferred without share certificate. Students get introduced about the difference between Transfer and Transmission of Shares
- CO 12: Students learn about the advantages of depository system.
- CO 13: Students are made aware about the borrowing powers of a company

- **Indian financial system (BC 305):**

- CO1: They become familiar about the role of Indian financial system in economic development
- CO2: They become familiar about the main components of Indian Financial System.
- CO3: They learn about money market. Students are made aware about different money market instruments.
- CO4: Students learn why Indian money market is characterized as underdeveloped.
- CO5: Students learn about the recent developments in Indian Money Market.
- CO6: They learn about capital market. Students are made aware about in detail the capital market structure of India.
- CO7: Students understand about capital market and Learn about the various primary market instruments.



CO8: Indian capital market has been growing very fastly. Students learn about the major instruments traded on stock exchange Students learn about the recent development in Indian capital market

CO9: They become familiar about the role of SEBI in regulating Indian capital market. Students learn about the regulatory measures introduced by SEBI to regulate Indian capital market.

CO10: Students understand about Debt market. Students learn about its major characteristics Students are made aware about the debt market instruments.

C113: They learn about Reserve Bank of India. They become familiar about its various functions. They become familiar about the role of RBI in economic development of India.

CO12: Students are made aware about the organizational setup of RBI. What measures are taken by RBI for credit creation and credit control in India

CO13: They learn about commercial bank. Students learn about its functions Students learn about recent developments in Indian Commercial banking

CO14: Students are made aware about E-banking.

CO15: Students learn about functions and recent developments in development banking.

CO16: Students are made aware about various Development Financial Institutions working in India.

- **Rural Marketing (BC 306):**

CO1: They learn about Rural marketing. Students learn about its distinct features

CO2: 'Concept of rural marketing is at evolutionary stage in India.' Students learn about the challenges being faced by rural markets in India

CO3: Students learn about the various factors affecting rural marketing in India Students are made aware about in detail.

CO4: Students get introduced about rural consumer behaviour , how rural markets are segmented Students are made aware about the various strategies for rural marketing.

CO5: Students are made aware about rural marketing mix. Students learn about the problems in rural marketing

CO6: Students are made aware about the process of product planning for rural markets.

CO7: Students get introduced about distribution channels Students are made aware about the various channels of distribution in rural markets.

**CO 4:** Students get introduced about meant by 'Meeting' Who can call Extra-ordinary meeting

**CO 5:** Students get introduced about meant by Quorum with the term 'Proxy'

**CO 6:** They learn to mention the powers of National Company Law Tribunal to check oppression and management.

**CO 7:** They learn to summaries the provision of the Companies Act pertaining to reconstruction and amalgamation of companies.

**CO 8:** Students learn about winding up of the company with the different modes of winding up.

**CO 9:** "No dividend can be paid, otherwise than out of the profits of the company". They become familiar about the statement.

- **Computerized accounting system (BC 405):**

**CO 1:** Students are made aware about the steps in in installing Tally ERP 9.

**CO 2:** Students are made aware about the various steps followed for creation of cost centre in Tally ERP 9.

**CO 3:** " how profit and loss account and balance sheet are created in Tally ERP 9". Students are made aware about with example.

**CO 4:** Students are made aware about the following with suitable example:

- stock item
- purchase order
- rejection out

**CO 5:** Students learn to compute tax liability in tally ERP 9 Students are made aware about.

**CO 6:** Students get introduced about payroll. Students are made aware about the following payroll vouchers

- Overtime payment.
- Gratuity

**CO 7:** Students are made aware about various types of advanced payroll transactions with suitable example.

- **Entrepreneurship development (BC 406):**

**CO 1:** Students get introduced about entrepreneur Students are made aware about the role of entrepreneur in economic development.

CO8: Students learn about the recent developments in Indian rural markets

**Corporate Accounting-II (BC 401):**

**CO 1:** Students get introduced about goodwill valuation Students are made aware about the factors which Students are made aware about the valuation of goodwill. They become familiar about the methods which are used for goodwill valuation

**CO 2:** Students are made aware about the need for valuation of shares. Students are made aware about dividend yield method and net assets methods of valuation of shares and state their suitability in specific situations.

**CO 3:** Students get introduced about holding company Students are made aware about the circumstances under which one company controls the other

**CO 4:** Students are made aware about the schedules given in profit & loss account of banking company

**CO 5:** Trace the commercial and legal background of insurance business. Students are made aware about the technique of preparation of the final accounts of life insurance and general insurance business.

**CO 6:** Students get introduced about liquidation of a company Students learn about the various methods for winding up of a company

• **Business Statistics-II (BC 402):**

**CO 1:** They learn about correlation. Students are made aware about the various methods of studying correlation. They learn about Pearson's coefficient of correlation. Interpret  $r$  when  $r=1, -1$  and  $0$ .

**CO 2:** Students learn to Distinguish between correlation and regression. How would they identify regression equation of  $X$  on  $Y$  and  $Y$  on  $X$ .

**CO 3:** They learn about probability and Students are made aware about the importance of this concept in Statistics. Also state and prove Bayes' theorem

**CO 4:** They understand by theoretical frequency distribution They become familiar about the important properties of Binomial and Poisson distribution.

**CO 5:** They learn about normal distribution and binomial distribution and the properties of normal distribution with its importance.

• **Business Law-II (BC 403):**



- CO 1:** They learn to write meaning and features of negotiable instruments and Learn about the fundamental characteristics which distinguish a negotiable instrument from ordinary goods.
- CO 2:** Students learn to Distinguish between cheque and bill of exchange. Students get introduced about a crossed cheque.
- CO 3:** Students learn When is a payment made on a negotiable instrument said to be a payment in due course.
- CO 4:** They learn Who can endorse a negotiable instrument They learn about different types of endorsement of negotiable instrument also.
- CO 5:** They learn about partnership. Learn about the mutual relation of partners in a form where there is no contract of business.
- CO 6:** Students learn how a partnership firm can be dissolved Students are made aware about fully the circumstances in which court may order for dissolution of a firm.
- CO 7:** Students come to know If there is no provision in the partnership deed, how settlement of accounts of the firm be done after the dissolution of a firm
- CO 8:** They become familiar about the procedure of getting a group of people incorporated as 'limited liability partnership'.
- CO 9:** Students are made aware about the legal provisions regarding registration of change in name and address of the partners of limited liability partnership.
- CO 10:** Students are made aware about the meaning of Computer Network. Students get introduced about the provision for legal recognition of electronic records under section 4 of the IT Act 2000
- CO 11:** Learn about the salient features of Right to Information Act, 2005. Also Students are made aware about the procedure of obtaining information under Right to Information Act.

• **Company Law-II (BC 404):**

- CO 1:** They learn about members of a company. Also elaborate the term annual return.
- CO 2:** How are directors appointed Students learn about the provisions under the Indian Companies Act, 2013 relating to the remuneration, vacation of office and removal of directors
- CO 3:** They learn about a Company Secretary and state his legal and Actual Position.



CO 2: They learn about entrepreneurship. Students learn about the qualities and prerequisites of Entrepreneurship

CO 3: Students are made aware about in detail the life cycle of a new business and relationship with large Enterprises.

CO 4: Students learn about the various factors affecting Success of a new business.

CO 5: A business organization has to face various challenges in the market. Students are made aware about factors determine the success or failure of a new business.

CO 6: They learn about feasibility study. How it is conducted

CO 7: Students learn about the various sources of finance for a new business

CO 8: Students get introduced about the role of government in promoting entrepreneurship in India

CO 9: Students are made aware about:

- Startup India
- Skill India.

### **Course Outcomes for B.Com III**

#### **• Cost Accounting (BC 501):**

**CO 1:** “Cost accounting is a branch of Financial Accounting and it has been evolved to do away the limitations of financial accounting and to meet the needs of management”. They learn to Comment.

**CO 2:** Students learn to tabulate the ‘Element of Cost’ showing the usual items of expenditure appertaining to each.

**CO 3:** Students learn about the objects of material control State briefly the various methods for pricing the issue of materials.

**CO 4:** Students get introduced about meant by material control Learn about its objectives and basic principles.

**CO 5:** Students get introduced about idle time and how should it be treated in Cost Accounts

**CO 6:** Students are made aware about the incentive plan in remuneration of labour Mention any four such methods giving their merits and demerits.

**CO 7:** They learn about ‘Overheads’. Students are made aware about fixed, variable and semi-variable overheads in detail.

- CO 8:** Students get introduced about meant by Under/Over-absorption of overheads How will you account for them in your books Students are made aware about.
- CO 9:** Students get introduced about Machine Hour Rate method Students are made aware about and Learn about its area of application and its advantages.
- CO 10:** They learn to distinguish between a Cost Sheet and a Production Account. Draw a complete specimen form of a comparative cost sheet.
- CO 11:** Students learn to determine tender price.
- CO 12:** Students learn about the contract account and its preparation. Learn to give a specimen of such an account using imaginary figures.
- CO 13:** "Job order costing method is a specific order costing method". Students are made aware about the statement.
- CO 14:** Students are made aware about the working of Process Costing and give the salient features of the system. Also Students are made aware about normal wastage, abnormal wastage and abnormal effectiveness. How these should be dealt in process cost accounts
- CO 15:** Students get introduced about Inter-Process profit How actual profit is calculated Students are made aware about with examples.
- CO 16:** Students get introduced about meant by Equivalent Production in connection with the valuation of Work-in-Progress in process costing
- CO 17:** Students learn to State the reasons for disagreement between the costing and financial results. Prepare an imaginary Reconciliation Statement.
- CO 18:** Students get introduced about Operating Cost In which industries it is used Prepare a Transport Operating Cost Sheet with imaginary figures and They become familiar about the various items included in it.
- CO 19:** Students get introduced about Standard Costing They become familiar about its advantages and application.
- CO 20:** They learn about Standard Costing. They become familiar about 'Material Variance' and 'Labour Variance' with reference to it.
- CO 21:** Differentiate between Cost Reduction and Cost Control. Students learn about the major areas in which cost reduction is usually possible

- **Financial Management (BC 502):**

- CO 1:** They learn about financial management. They become familiar about its objectives and importance.
- CO 2:** Students learn about factors affecting financial planning What steps should be taken in financial planning
- CO 3:** “Both Over-Capitalisation and Under-Capitalisation are harmful to the financial interests of a company”. Comment.
- CO 4:** Students are made aware about the techniques used in financial forecasting.
- CO 5:** Students learn about the sources of long-term finance of a company Students are made aware about each source in brief.
- CO 6:** Students understand short-term sources of finance. Students are made aware about the different short-term sources of finance.
- CO 7:** Students get introduced about the significance of cost of capital How do you calculate cost of debt, preference share capital and retained earnings
- CO 8:** They learn about an optimum capital structure. How it can be achieved Students are made aware about the different approaches of capital structure.
- CO 9:** Students get introduced about the nature of capital budgeting Students learn about various kinds of capital budgeting decisions
- CO 10:** Students are made aware about with the help of a numerical example the procedure of estimating working capital requirement. Also They become familiar about the methods of analysis of working capital.

- **Goods and Services Tax (BC 503):**

- CO 1:** Students are made aware about tax structure in India after and before implementation of GST.
- CO 2:** They become familiar about the salient features of GST.
- CO 3:** Learn about administrative set up under CGST. Students are made aware about provisions related appointment of officers under CGST.
- CO 4:** Students are made aware about deemed supply or activities to be treated as supply under GST Law.
- CO 5:** Students are made aware about provisions related with levy and collection in case of supply by unregistered suppliers.
- CO 6:** They learn about key features of the Composition Scheme.



**CO 7:** Students learn to State the provisions related with time of supply of goods.

**CO 8:** Students learn to write note on levy and collection under IGST.

**CO 9:** They learn to write note on Inter and Intra-State Supply. They become familiar about provisions related with determination of nature of supply.

**CO 10:** They become familiar about provisions related with place of supply of goods other than goods imported into, or exported from India.

**CO 11:** Students are made aware about provisions related with value of taxable supply under GST Law.

**CO 12:** They learn about input tax credit. Learn about the provisions related with eligibility and conditions for taking input tax credit.

**CO 13:** Learn about persons liable for registration under GST with the provisions related with procedure for registration.

**CO 14:** Students are made aware about types of invoices to deal different situations in GST Law.

**CO 15:** Learn about return by person registered as an Input Service Distributor. Students are made aware about provisions related with filing of returns.

**CO 16:** They become familiar about types of payments under GST. Students learn about the provisions related with Tax Deduction at Source

**CO 17:** Students are made aware about offences and penalties under GST Law. Students are made aware about general disciplines related to penalty.

• **Income Tax-I (BC 504):**

**CO 1:** "Income Tax is a tax on income and not receipts". They become familiar about this statement. Students learn about the basis and procedure of charging Income-Tax

**CO 2:** Students get introduced about agriculture income Students learn about its kinds State ten incomes which are related to land but not agricultural income.

**CO 3:** Students learn about the different categories into which the assesses are divided with regard to residence Give a brief account of each of them.

**CO 4:** Students are made aware about the concept of 'Exempted Income'. They become familiar about clearly the 'Exempted income' under the Income Tax Act.

**CO 5:** Students learn to calculate the value of rent-free house under the head income from salary

**CO 6:** Students are made aware about the provisions of income tax regarding encashment of the earned leave.



**CO 7:** Students get introduced about the term 'Annual Value of House Property' How would they determine the annual value of a house property which remained vacant for part of the previous year

**CO 8:** What deductions are allowed to a businessman in computing profits Specify the expenses disallowed?

**CO 9:** Students get introduced about a 'block of assets' Students get introduced about the method of computing the W.D.V. of a block of assets

**CO 10:** They learn about the term 'Capital Gains' used in the Income Tax Act. Students learn about the rules regarding the exemption of Capital Gains

**CO 11:** Learn about the method of computing income under the head 'Income from other Sources'.

**CO 12:** Students learn about deemed incomes In what circumstances is the income of one person treated as an the income of another

**CO 13:** Students are made aware about the provisions regarding carry-forward and set-off of losses

**Subject: supply chain management (BC 506):**

**CO 1:** Students get introduced about supply chain management Students are made aware about its scope.

**CO 2:** Students learn about the various approaches to supply chain management Students are made aware about in detail.

**CO 3:** supply chain management has become an important part of the industry and the economy. Students learn to Justify the statement.

**CO 4:** Students are made aware about the role of supply chain management in marketing mix.

**CO 5:** Students get introduced about integrated supply chain management Students are made aware about its total cost concept.

**CO 6:** They learn about strategic supply chain management. They become familiar about the interrelationship between supply chain management and marketing.

**CO 7:** Students are made aware about multimodal transportation. Which factors are considered by a company while selecting specific mode of transportation.

**CO 8:** Students get introduced about warehousing Students are made aware about the process of warehouse selection by a company.

CO 9: Students are made aware about the various channels of distribution in detail.

CO 10: Students learn about the recent developments in supply chain management in India.

**Subject: Auditing (BC 505):**

CO 1: They learn about auditing. Students are made aware about various objectives of auditing.

CO 2: Students are made aware about the types of auditing. They become familiar about the advantages of auditing.

CO 3: They learn about auditing program. Students get introduced about the process of auditing  
How the audit of transactions is conducted

CO 4: Students are made aware about the various methods of auditing in detail.

CO 5: Students are made aware about vouching of the following:

- Cash book.
- Purchase book.
- bills receivable book.
- debtor creditors ledgers.

CO 6: Students learn how a company auditor appointed in a public limited company. Students learn about his powers.

CO 7: Students learn about the various guidelines issued by the Comptroller and Auditor General of India for auditors Students are made aware about in detail.

CO 8: They learn about audit report. Students learn about its various types

CO 9: Students get introduced about the procedure of Investigation Students learn about its objectives

CO 10: Students are made aware about professional ethics of auditing.

**• Management Accounting (BC 601):**

*C01: Learn about techniques & significance of management accounting.*

*C02: Students come to know about the needs and types of management reports.*

*C03: Students are made aware about management information system.*

*C04: Learn about different techniques of analysis of financial statement.*

*C05: Identify the need and method of preparing cash flow statement and fund flow statement.*

*C06: Learn about break even analysis; margin of safety.*

C07: Learn about methods of Budgetary Control.

- **Fundamentals of Insurance (BC 602):**

C01: Learn about importance and functions of life insurance.

C02: Learn about purpose & functions of general insurance.

C03: Students are made aware about different Principles of Insurance.

C04: Students come to know about rights & duties of parties to contract.

C05: Students are made aware about nominations & assignment, practices in premium, revivals loans surrenders in bonuses & annuity payments in life insurance.

C06: Students are made aware about claim settlement procedure of fire insurance.

C07: Learn about claim settlement procedure of Marine insurance.

C08: Learn about claim settlement procedure of accident & Motor insurance.

C09: Students are made aware about the code of conduct for Insurance agent. Students learn about unfair practices on the part of agent

- **Human Resource Management (BC 603):**

C01: Students are made aware about the concept and objectives of human resource development. Also Students are made aware about the benefits of human resource development.

C02: Outline the steps involved in human resource planning process. Learn about its objectives and importance.

C03: Students are made aware about the concept of job-analysis. Students learn about its advantages and problems

C04: Students are made aware about the various sources of recruitment.

C05: Students are made aware about the various steps in an effective selection process.

C06: Students are made aware about various training schemes in India.

C07: Students are made aware about various traditional and modern methods of evaluating the performance.

- **Income Tax-II (BC 604):**

C01: Students come to know about deductions U/S 80C to 80U.

C02: Students are made aware about the computation of total income & tax liability of an individual.

C03: Students are made aware about the computation of total income & tax liability of firm.



C04: Students come to know about a note on deduction of tax at source and advance payment of tax.

C05: Learn about powers of income tax authorities.

C06: Students are made aware about procedure for assessment and different type of returns.

C07: Learn about procedure for filling e- return and revised return.

C08: Students are made aware about recovery and refund of tax.

C09: Students come to know about different appeals to be made under income tax.

- **Business Environment (BC 605):**

C01: Learn about importance and components of business environment.

C02: Students are made aware about public, private and joint sectors in India with examples.

C03: Students come to know about the economic systems.

C04: Students are made aware about economic planning's achievement and failures in India.

C05: Learn about monetary policy and fiscal policy.

C06: Students are made aware about Multinational Corporation in India.

C07: Learn about globalization of Indian business.

C08: Students are made aware about need, types and barriers of foreign investment.

C09: Students come to know about competition Act.

C10: Students come to know about foreign exchanges management Act (FEMA).

C11: Learn about foreign exchange market.

- **Retail Management (BC 606):**

C01: Students are made aware about characteristics and importance of retail management.

C02: Learn about theories of retailing.

C03: Students are made aware about planning location of retail institution.

C04: Students come to know about organisational structure in retail institutions.

C05: Students are made aware about blueprinting operation, energy management, security issues of store management.

C06: Students learn to write a note on applications of information technology in retailing.

C07: Learn about FDI in retail.

**Course outcome of B.com (CAV)**

**Course outcome of B.Com CAV I**

- **Financial Accounting- I (BC 101):**

C01: Students are made aware about need & scope of financial accounting.

C02: Learn about accounting principles and conventions.

C03: Students come to know about accounting equations.

C04: Students are made aware about different rules of Journalising.

C05: Learn about classification of income, expenditure and receipts.

C06: Students are made aware about different methods of depreciation accounting.

C07: Students are made aware about preparation of final accounts.

C08: Students come to know about accounts of Non-profit organisation.

C09: Students are made aware about calculation of normal & abnormal loss & valuation of unsold stock in Consignment Accounts.

**Course outcome of Principles of Business Management( BC 103):**

C01: Students are made aware about importance, scope & Evolution and components of commerce.

C02: Students come to know about characteristics & significance of management. Students are made aware about functions also.

C03: Learn about different approaches of management.

C04: Students are made aware about importance of planning, types of plan, vision, mission, strategy, goals and objectives.

C05: Students are made aware about organisational structures of large scale organisation.

C06: Students come to know about principles and barriers of delegation.

C07: Learn about importance & scope of staffing.

C08: Students are made aware about significance and approaches to motivation.

C09: Students come to know about significance of leadership and leadership styles.

C10: Students are made aware about process of controlling & different techniques of controlling.

**Course outcome of Business Communication (BC106):**

C01: Students are made aware about different theories & processes of communication.

C02: Learn about process & significance of audience analysis.

C03: Students are made aware about different barriers to communication.

C04: Students come to know about terms:- group They become familiar about, mock-interview, seminar, report writing.

C05: Students are made aware about SWOT Analysis, Kinesics, Proxemics, Para language.

C06: Learn about principals of effective listening.

C07: Students learn to Frame own resume for seeking job in HRM Department of an organization.

C08: Students learn to write a business letter to your customer for the payment of dues.

C09: Students are made aware about different Etiquettes in verbal, written and online communication.

- **Financial Accounting- II (BC 201) :**

C01: Students are made aware about the terms debtor system, stock and debtor system, wholesale branch.

C02: Students come to know about the financial accounts of branch.

C03: Learn about concept and legal provision regarding hire purchase contract.

C04: Students come to know about the accounting record for goods of substantial sale value.

C05: Students are made aware about characteristics of partnership and partnership deed.

C06: Students come to know about accounting treatment of fixed and fluctuating capital, goodwill, joint life policy in partnership account.

C07: Students are made aware about accounting treatment in case of admission and retirement of partner.

C08: Students come to know about the accounting treatment of dissolution of partnership.

- **Fundamentals of Marketing (BC 203):**

C01: Students are made aware about the importance of principles of marketing and marketing management.

C02: Students are made aware about different component of marketing mix.

C03: Learn about different components of marketing environment

C04: Students come to know about different basis of marketing segmentation.

C05: Learn about importance and factors affecting consumer behaviour.

C06: Students are made aware about classification of product.

C07: Learn about factors affecting product mix and product line decision.

C08: Students come to know about different stages of product life cycle.

C09: Students are made aware about procedure of new product development.

C10: Students learn to elaborate branding, packaging and labeling.



- C11: Students are made aware about different factors and objectives of pricing.
- C12: Students learn to elaborate pricing strategies.
- C13: Learn about elements of promotion mix.
- C14: Students are made aware about factors affecting choice of distribution channel.

### **Course Outcome of B.Com CAV II**

- **Corporate Accounting-I (BC 301):**

- CO 1:** Students are made aware about the procedure of issue and allotment of shares. Also They learn about the rules regarding the re-issue and forfeiture of shares.
- CO 2:** Students get introduced about preference shares How are preference shares redeemed
- CO 3:** Learn about the issuance of debenture at par, discount and premium Pass the necessary journal entries under all the three cases by taking imaginary examples.
- CO 4:** Students learn about the various methods of redemption of debentures Learn about their characteristics and Students are made aware about their effects on accounts of the company.
- CO 5:** Students learn to Prepare in a summarized form of the Balance Sheet of a company as per Companies Act, 2013, taking imaginary figures.
- CO 6:** State the conditions for amalgamation in nature of merger. Give journal entries in the books of transferor and Transferee Company in such type of amalgamation.
- CO 7:** Learn about the Internal Reconstruction What entries are made in the books of a company in this connection

- **Business Statistics-I (BC 302):**

- CO 1:** "Statistics are numerical statements of facts in any department of enquiry and placed in relation to each other". Students learn to Comment and They become familiar about the characteristics of Statistics.
- CO 2:** Distinguish between 'primary data' and 'secondary data'. Are the data collected for the census in India and published in the census reports primary or secondary data
- CO 3:** Students are made aware about the mathematical properties of Arithmetic Mean Students get introduced about the relationship among Mean, Median and Mode
- CO 4:** Students learn about the various measures of dispersion. Students are made aware about the relative merits and demerits of each,

- CO 5:** Students are made aware about the Laspeyre's, Paasche's and Fisher's formula for computing an index number. Check which of them satisfies the time reversal and factor reversal tests.
- CO 6:** Students learn to distinguish between fixed base and chain base methods of constructing index number and give their relative merits.
- CO 7:** Students learn to compare the moving average and least square methods of measuring trend in a given time series.
- CO 8:** Students are made aware about the method of fitting exponential trend.
- **Business Law-I (BC 303):**
- CO 1:** "Contract is an agreement enforceable by law". Students are made aware about the statement.
- CO 2:** Students are made aware about the terms 'offer' and 'acceptance'. Narrate rules regarding them.
- CO 3:** Students learn who can enter into contract Students get introduced about the effect on a contract of incompetency to contract They become familiar about the law relating to minor's contract.
- CO 4:** They learn about consent, when consent is said to be free They become familiar about its effects on the validity of contracts.
- CO 5:** "No consideration no contract". Students learn to Comment on this statement and give exceptions of this rule.
- CO 6:** Students get introduced about void contract Briefly state the various agreement that are expressly declared to be void by Indian Contract Act.
- CO 7:** "It is necessary to observe the legal formalities for the validity of a contract". Students learn about the legal formalities?
- CO 8:** They become familiar about the rules regarding the enforcement of contingent contracts.
- CO 9:** Students learn about the rules regarding to the person, time and place of performance Students are made aware about.
- CO 10:** Students learn to state the various ways in which a contract may be said to be discharged with suitable examples.
- CO 11:** Students get introduced about a quasi contract Mention the types of quasi contracts.

- CO 12:** Students are made aware about the different kinds of remedies available for breach of contract.
- CO 13:** Students get introduced about Contract of Indemnity and Guarantee Students get introduced about the difference between the two
- CO 14:** Students learn about the duties of a bailor and bailee They learn about pledge and its main characteristics. They become familiar about rights and duties of Pledger and Pledgee.
- CO 15:** “An agent cannot personally enforce contracts entered into by him on behalf of his principal, nor he is personally bound on them”. They become familiar about and enumerate the exceptions, if any.
- CO 16:** Students get introduced about meant by ‘Negotiable Instrument’ Students learn about the rules regarding presentment for payment of a negotiable instrument
- CO 17:** Students learn about the essential elements of Contract of sale Students are made aware about the rules regarding determination of price in a contract of sale.
- CO 18:** Students are made aware about the term conditions and warranties. They become familiar about the implied condition and warranties in a contract of sale.
- CO 19:** “Nemodot quod non-habet”. Students are made aware about this maxim and give exceptions, if any.
- CO 20:** Students are made aware about the term “Delivery” and state the rules regarding valid delivery of goods.
- CO 21:** When is a seller of goods deemed to be unpaid seller Students learn about his rights against the goods and buyer personally
- CO 22:** Students learn about the remedies available to buyer and seller at the breach of contract of sale They become familiar about.
- CO 23:** Consumer dispute redressal agencies can be established under the ‘Consumer Protection Act, 1986’ Students are made aware about the District Forum in detail.

**Company Law-I (BC 304):**

- CO 1:** A company is a separate legal entity. Students learn to Elucidate.
- CO 2:** Students learn about the types of companies Students are made aware about.
- CO 3:** They learn about a private company. What privileges and exemptions or concessions are enjoyed by it under Companies Act, 2013



- CO 4:** Students are made aware about the steps to be taken or a procedure to be followed for the incorporation of a Public Company.
- CO 5:** They learn about Memorandum of Association of a company and state its importance.
- CO 6:** They become familiar about article of association. They learn about the limitations or restrictions regarding alteration of articles
- CO 7:** Students get introduced about prospectus and important points must be kept in mind while scanning a prospectus
- CO 8:** Students get introduced about meant by share capital in a company limited by shares  
Students learn about the various classes of share capital
- CO 9:** They learn about Share Certificate and state its contents. Students learn about the provisions relating to share certificate
- CO 10:** Students are made aware about Alteration of Share Capital Students learn about the legal provisions of alteration of share capital
- CO 11:** Can shares be transferred without share certificate Students get introduced about the difference between Transfer and Transmission of Shares
- CO 12:** Students learn the working of depository system. Students learn about the advantages of depository system.
- CO 13:** Students learn to Write the meaning and characteristics of debenture. Students are made aware about in detail the borrowing powers of a company

**Corporate Accounting-II (BC 401):**

- CO 1:** Students get introduced about goodwill valuation Students are made aware about the factors which Students are made aware about the valuation of goodwill. They become familiar about the methods which are used for goodwill valuation
- CO 2:** Students are made aware about the need for valuation of shares. Students are made aware about dividend yield method and net assets methods of valuation of shares and state their suitability in specific situations.
- CO 3:** Students get introduced about holding company Students are made aware about the circumstances under which one company controls the other
- CO 4:** Students are made aware about the schedules given in profit & loss account of banking company

**CO 5:** Students learn to trace the commercial and legal background of insurance business. Students are made aware about the technique of preparation of the final accounts of life insurance and general insurance business.

**CO 6:** Students get introduced about liquidation of a company Students learn about the various methods for winding up of a company

- **Business Statistics-II (BC 402):**

**CO 1:** They learn about correlation. Students are made aware about the various methods of studying correlation. They learn about Pearson's coefficient of correlation. Interpret  $r$  when  $r=1, -1$  and  $0$ .

**CO 2:** Students learn to Distinguish between correlation and regression. How would you identify regression equation of  $X$  on  $Y$  and  $Y$  on  $X$

**CO 3:** They learn about probability and Students are made aware about the importance of this concept in Statistics. Also state and prove Bayes' theorem

**CO 4:** Students get introduced about theoretical frequency distribution They become familiar about the important properties of Binomial and Poisson distribution

**CO 5:** Students learn to distinguish normal distribution from a binomial distribution and the properties of normal distribution with its importance.

- **Business Law-II (BC 403):**

**CO 1:** Students learn to Write meaning and features of negotiable instruments and Learn about the fundamental characteristics which distinguish a negotiable instrument from ordinary goods.

**CO 2:** Students learn to Distinguish between cheque and bill of exchange. Students get introduced about a crossed cheque

**CO 3:** Students learn when a payment is made on a negotiable instrument said to be a payment in due course

**CO 4:** Students learn to whom can endorse a negotiable instrument They learn about different types of endorsement of negotiable instrument also.

**CO 5:** They learn about partnership. Learn about the mutual relation of partners in a firm where there is no contract of business.

**CO 6:** Students learn How a partnership firm can be dissolved Students are made aware about fully the circumstances in which court may order for dissolution of a firm.

- CO 7:** Students learn If there is no provision in the partnership deed, how settlement of accounts of the firm be done after the dissolution of a firm
- CO 8:** They become familiar about the procedure of getting a group of people incorporated as 'limited liability partnership'.
- CO 9:** Students are made aware about the legal provisions regarding registration of change in name and address of the partners of limited liability partnership.
- CO 10:** Students are made aware about the meaning of Computer Network. Students get introduced about the provision for legal recognition of electronic records under section 4 of the IT Act 2000
- CO 11:** Learn about the salient features of Right to Information Act, 2005. Also Students are made aware about the procedure of obtaining information under Right to Information Act.

- **Company Law-II (BC 404):**

- CO 1:** They learn about members of a company. Also elaborate the term annual return.
- CO 2:** Students learn how are directors appointed Students learn about the provisions under the Indian Companies Act, 2013 relating to the remuneration, vacation of office and removal of directors
- CO 3:** They learn about a Company Secretary and state his legal and Actual Position.
- CO 4:** Students get introduced about meant by 'Meeting' Who can call Extra-ordinary meeting
- CO 5:** Students get introduced about meant by Quorum with the term 'Proxy'
- CO 6:** Mention the powers of National Company Law Tribunal to check oppression and management.
- CO 7:** Students learn to summarise the provision of the Companies Act pertaining to reconstruction and amalgamation of companies.
- CO 8:** Students learn about winding up of the company with the different modes of winding up
- CO 9:** "No dividend can be paid, otherwise than out of the profits of the company". They become familiar about the statement.

**Course outcome of B.Com CAV III;**

- **Cost Accounting (BC 501):**



- CO 1:** "Cost accounting is a branch of Financial Accounting and it has been evolved to do away the limitations of financial accounting and to meet the needs of management". Students learn to Comment.
- CO 2:** Students learn to tabulate the 'Element of Cost' showing the usual items of expenditure appertaining to each.
- CO 3:** Students learn about the objects of material control State briefly the various methods for pricing the issue of materials.
- CO 4:** Students get introduced about meant by material control Learn about its objectives and basic principles.
- CO 5:** Students get introduced about idle time and how should it be treated in Cost Accounts
- CO 6:** Students are made aware about the incentive plan in remuneration of labour Mention any four such methods giving their merits and demerits.
- CO 7:** They learn about 'Overheads'. Students are made aware about fixed, variable and semi-variable overheads in detail.
- CO 8:** Students get introduced about meant by Under/Over-absorption of overheads How will you account for them in your books Students are made aware about.
- CO 9:** Students get introduced about Machine Hour Rate method Students are made aware about and Learn about its area of application and its advantages.
- CO 10:** Distinguish between a Cost Sheet and a Production Account. Draw a complete specimen form of a comparative cost sheet.
- CO 11:** Students learn how tender price determined is.
- CO 12:** Students learn about the contract account how is it prepared Give a specimen of such an account using imaginary figures.
- CO 13:** "Job order costing method is a specific order costing method". Students are made aware about the statement.
- CO 14:** Students are made aware about the working of Process Costing and give the salient features of the system. Also Students are made aware about normal wastage, abnormal wastage and abnormal effectiveness. How these should be dealt in process cost accounts.
- CO 15:** Students get introduced about Inter-Process profit How actual profit is calculated Students are made aware about with examples.

- CO 16:** Students get introduced about meant by Equivalent Production in connection with the valuation of Work-in-Progress in process costing
- CO 17:** State the reasons for disagreement between the costing and financial results. Prepare an imaginary Reconciliation Statement.
- CO 18:** Students get introduced about Operating Cost In which industries it is used Prepare a Transport Operating Cost Sheet with imaginary figures and They become familiar about the various items included in it.
- CO 19:** Students get introduced about Standard Costing They become familiar about its advantages and application.
- CO 20:** They learn about Standard Costing. They become familiar about 'Material Variance' and 'Labour Variance' with reference to it.
- CO 21:** Students learn to differentiate between Cost Reduction and Cost Control. Students learn about the major areas in which cost reduction is usually possible
- **Financial Management (BC 502):**
- CO 1:** They learn about financial management. They become familiar about its objectives and importance.
- CO 2:** Students learn about factors affecting financial planning What steps should be taken in financial planning
- CO 3:** "Both Over-Capitalization and Under-Capitalization are harmful to the financial interests of a company". Students learn to comment.
- CO 4:** Students are made aware about the techniques used in financial forecasting.
- CO 5:** Students learn about the sources of long-term finance of a company Students are made aware about each source in brief.
- CO 6:** Students get introduced about short-term sources of finance Students are made aware about the different short-term sources of finance.
- CO 7:** Students get introduced about the significance of cost of capital How do you calculate cost of debt, preference share capital and retained earnings
- CO 8:** They learn about an optimum capital structure. How it can be achieved Students are made aware about the different approaches of capital structure.
- CO 9:** Students get introduced about the nature of capital budgeting Students learn about various kinds of capital budgeting decisions

**CO 10:** Students are made aware about with the help of a numerical example the procedure of estimating working capital requirement. Also They become familiar about the methods of analysis of working capital.

- **Goods and Services Tax (BC 503):**

**CO 1:** Students are made aware about tax structure in India after and before implementation of GST.

**CO 2:** They become familiar about the salient features of GST.

**CO 3:** Learn about administrative set up under CGST. Students are made aware about provisions related appointment of officers under CGST.

**CO 4:** Students are made aware about deemed supply or activities to be treated as supply under GST Law.

**CO 5:** Students are made aware about provisions related with levy and collection in case of supply by unregistered suppliers.

**CO 6:** They learn about key features of the Composition Scheme.

**CO 7:** Students learn to State the provisions related with time of supply of goods.

**CO 8:** Students learn to write note on levy and collection under IGST.

**CO 9:** Students learn to write note on Inter and Intra-State Supply. They become familiar about provisions related with determination of nature of supply.

**CO 10:** They become familiar about provisions related with place of supply of goods other than goods imported into, or exported from India.

**CO 11:** Students are made aware about provisions related with value of taxable supply under GST Law.

**CO 12:** They learn about input tax credit. Learn about the provisions related with eligibility and conditions for taking input tax credit.

**CO 13:** Learn about persons liable for registration under GST with the provisions related with procedure for registration.

**CO 14:** Students are made aware about types of invoices to deal different situations in GST Law.

**CO 15:** Learn about return by person registered as an Input Service Distributor. Students are made aware about provisions related with filing of returns.

**CO 16:** They become familiar about types of payments under GST. Students learn about the provisions related with Tax Deduction at Source



**CO 17:** Students are made aware about offences and penalties under GST Law. Students are made aware about general disciplines related to penalty.

- **Income Tax-I (BC 504):**

**CO 1:** "Income Tax is a tax on income and not receipts". They become familiar about this statement. Students learn about the basis and procedure of charging Income-Tax

**CO 2:** Students get introduced about agriculture income Students learn about its kinds State ten incomes which are related to land but not agricultural income.

**CO 3:** Students learn about the different categories into which the assesses are divided with regard to residence Give a brief account of each of them.

**CO 4:** Students are made aware about the concept of 'Exempted Income'. They become familiar about clearly the 'Exempted income' under the Income Tax Act.

**CO 5:** Students learn how the value of rent-free house is calculated under the head income from salary.

**CO 6:** Students are made aware about the provisions of income tax regarding encashment of the earned leave.

**CO 7:** Students get introduced about the term 'Annual Value of House Property' and determine the annual value of a house property which remained vacant for part of the previous year.

**CO 8:** Students learn what deductions are allowed to a businessman in computing profits Specify the expenses disallowed?

**CO 9:** Students get introduced about a 'block of assets' Students get introduced about the method of computing the W.D.V. of a block of assets

**CO 10:** They learn about the term 'Capital Gains' used in the Income Tax Act. Students learn about the rules regarding the exemption of Capital Gains

**CO 11:** Learn about the method of computing income under the head 'Income from other Sources',

**CO 12:** Students learn about deemed incomes In what circumstances is the income of one person treated as an the income of another

**CO 13:** Students are made aware about the provisions regarding carry-forward and set-off of losses

- **Management Accounting (BC 601):**

C01: Learn about techniques & significance of management accounting.

C02: Students come to know about the needs and types of management reports.

C03: Students are made aware about management information system.

C04: Learn about different techniques of analysis of financial statement.

C05: Identify the need and method of preparing cash flow statement and fund flow statement.

C06: Learn about break even analysis; margin of safety.

C07: Learn about methods of Budgetary Control.

• **Fundamentals of Insurance (BC 602):**

C01: Learn about importance and functions of life insurance.

C02: Learn about purpose & functions of general insurance.

C03: Students are made aware about different Principles of Insurance.

C04: Students come to know about rights & duties of parties to contract.

C05: Students are made aware about nominations & assignment, practices in premium, revivals loans surrenders in bonuses & annuity payments in life insurance.

C06: Students are made aware about claim settlement procedure of fire insurance.

C07: Learn about claim settlement procedure of Marine insurance.

C08: Learn about claim settlement procedure of accident & Motor insurance.

C09: Students are made aware about the code of conduct for Insurance agent. Students learn about unfair practices on the part of agent

• **Human Resource Management (BC603):**

C01: Students are made aware about the concept and objectives of human resource development. Also Students are made aware about the benefits of human resource development.

C02: Students learn to Outline the steps involved in human resource planning process. Learn about its objectives and importance.

C03: Students are made aware about the concept of job-analysis. Students learn about its advantages and problems

C04: Students are made aware about the various sources of recruitment.

C05: Students are made aware about the various steps in an effective selection process.

C06: Students are made aware about various training schemes in India.

C07: Students are made aware about various traditional and modern methods of evaluating the performance.