

B.COM ACCOUNTING AND FINANCE (Shift – I)

COURSE OUTCOMES (COs)

On completion of the course students will be able to

COURSE COMPONENT	COURSE	COURSE OUTCOME
CORE PAPER I	FINANCIAL ACCOUNTING	CO1 : Apply the basic accounting principles and concepts. CO2 : Prepare Final Accounts for Sole Proprietorship concerns and Non-profit Organizations. CO3 : Calculate Average Due Date & computation of interest for Account Current. CO4 : Compute depreciation and claims for fire insurance under loss of stock. CO5 : To find out profit under Statement of Affairs and Conversion Method.
CORE PAPER II	PRINCIPLES OF MANAGEMENT	CO1 : Discuss the role of a manager and to outline the Principles of Management. CO2 : Analyse the importance of plans and Decision Making in business. CO3 : Evaluate the types of Organization and to compare the Authority with responsibility. CO4 : Describe the sources of recruitment to find the suitable selection tool. CO5 : Identify the techniques in Co-ordination and Control Process.
ALLIED PAPER I	BUSINESS STATISTICS	CO1: Compute and present statistical data and analyse the numerical value of data collected. CO2: Analyse the statistical variables and identify its relationship. CO3: Evaluate the seasonal variations and project the future trends of a given set of variables. CO4: Explain the relative frequency and probability in

		<p>occurrence of events.</p> <p>CO5: Compare and assess the sampling techniques and test its significance between variables.</p>
CORE PAPER III	ADVANCED FINANCIAL ACCOUNTING	<p>CO1 : Prepare the Branch Accounts.</p> <p>CO2 : Allocate expenses and prepare Departmental Accounts.</p> <p>CO3 : Compute interest and prepare Hire Purchase and Instalment Purchase System.</p> <p>CO4 : Construct the balance sheet after admission, retirement and death of a Partner.</p> <p>CO5 : Apply Garner vs Murray rule in the insolvency of partner.</p>
CORE PAPER IV	FINANCIAL MARKETS	<p>CO1: Compile all the sources of financial instruments in domestic and global financial Market.</p> <p>CO2: Demonstrate the importance of instruments in commercial, treasury and government Bill markets.</p> <p>CO3: Identify the importance of capital market instruments.</p> <p>CO4: Identify the methods in New Issues Market (NIM) for marketing securities.</p> <p>CO5: Apply the procedures in stock exchange operations as per SEBI regulations.</p>
ALLIED PAPER II	OPERATIONS RESEARCH	<p>CO1: Apply LPP techniques for optimization and effective use of available resources in a given condition.</p> <p>CO2: Apply the Transportation model for minimizing the total transportation cost.</p> <p>CO3: Evaluate the various models for determining allocation of resources.</p> <p>CO4: Apply management techniques to exercise logical sequence in planning and execution of projects.</p> <p>CO5: Evaluate mathematical framework in a queuing problem and provide solution to meet requirements of customers and service units.</p>
CORE	CORPORATE	CO1: Acquire the knowledge relating to issue of shares and

PAPER V	ACCOUNTING	<p>debentures.</p> <p>CO2: Analyse the different situations of redemption of Preference shares and debentures.</p> <p>CO3: Apply the provisions relating to preparation of company final accounts.</p> <p>CO4: Understand the valuation of goodwill and shares.</p> <p>CO5: Develop an understanding about alteration of share capital, internal reconstruction and reduction of capital.</p>
CORE PAPER VI	BUSINESS LAW	<p>CO1: Explain the important terminologies in Indian Contract Act</p> <p>CO2: Identify the capacity of parties entering a contract and flaw in consent.</p> <p>CO3: Define the basic rules in performance and discharge of contract and remedies for breach of contract.</p> <p>CO4: Describe the creation of agency, rights, and duties of principal and agent and the termination of agency.</p> <p>CO5: Gain a thorough knowledge on sale of goods act.</p>
CORE PAPER VII	MODERN BANKING	<p>CO1: Gain knowledge on basic concepts of banking.</p> <p>CO2: Assess the types and opening of bank accounts.</p> <p>CO3: Explain about rights and duties of paying bankers and collecting bankers.</p> <p>CO4: Analyse various Negotiable Instruments.</p> <p>CO5: Demonstrate with latest trend in banking sector</p>
CORE PAPER VIII	INVESTMENT MANAGEMENT	<p>CO1: Understand the various sources of investment.</p> <p>CO2: Identify the methods and measures of risk and return towards investors attitude.</p> <p>CO3: Examine the fundamental and technical aspects of investment.</p> <p>CO4: Discuss the principles and policies of portfolio management.</p> <p>CO5: Assess the importance of capital asset pricing model.</p>

ALLIED PAPER III	BUSINESS ECONOMICS	<p>CO1: Understand the basic concepts of Business Economics.</p> <p>CO2: Analyze the determinants of Demand and Supply</p> <p>CO3: Demonstrate the Principles of Law of Diminishing Marginal Utility and BEP.</p> <p>CO4: select the appropriate method of cost for utilisation in the production function.</p> <p>CO5: Assess the various pricing methods for determining different output decisions.</p>
NON-MAJOR ELECTIVE I	FUNDAMENTALS OF DIGITAL MARKETING	<p>CO1: Obtain knowledge about digital marketing.</p> <p>CO2: Gain practical exposure about digital marketing tools and techniques.</p> <p>CO3: Understand the Meaning and Need of SEO</p> <p>CO4: Practical exposure of social media marketing</p> <p>CO5: Demonstrate the application of Display marketing</p>
CORE PAPER IX	ADVANCED CORPORATE ACCOUNTING	<p>CO1: Identify the difference between Amalgamation, Absorption and External reconstruction</p> <p>CO2: Prepare the consolidated financial statement of a Holding company.</p> <p>CO3: Obtain practical knowledge about financial statement of Banking Companies.</p> <p>CO4: Understand the concept of life, non-life insurance and inflation accounting.</p> <p>CO5: Gain practical exposure about the liquidation of a Company.</p>
CORE PAPER X	COMPANY LAW	<p>CO1: Understand the concept of Joint stock Company, its incorporation</p> <p>CO2: Identify the contents of Memorandum of Association, Articles of Association and Prospectus.</p> <p>CO3: Explain about the various kinds of shares, voting powers and assess the position of directors.</p>

		<p>CO4: Design for a meeting and formulate its resolutions.</p> <p>CO5 : Apply the appropriate modes of winding up according to the business environment</p>
CORE PAPER XI	FINANCIAL SERVICES	<p>CO1: Understand the concepts of financial services and players of Financial Service sector.</p> <p>CO2: Identify the functions of Merchant Banking and financial intermediaries.</p> <p>CO3: Describe about Leasing, Hire Purchase and Factoring services.</p> <p>CO4: Explain the meaning and importance of Venture Capital schemes.</p> <p>CO5: Examine the various methods of investing in Mutual funds.</p>
CORE PAPER XII	PRACTICAL AUDITING	<p>CO1: Acquire knowledge about auditing practices.</p> <p>CO2: Apply audit process including internal check in the current business scenario.</p> <p>CO3: State the importance of vouching.</p> <p>CO4: Analyse the verification of assets and liabilities and evaluate the same in an organisation.</p> <p>CO5: Explain various roles and responsibilities of an Auditor.</p>
ALLIED PAPER IV	RESEARCH METHODOLOGY	<p>CO 1: Understand the basics of Research Methodology ,Research process and research design.</p> <p>CO 2: Formulate the hypothesis testing and determination of sampling error and sample size.</p> <p>CO 3: Analyse the methods of data collection and testing the validity and reliability.</p> <p>CO 4: Apply statistical packages such as excel / SPSS.</p> <p>CO 5: Understand the types of report, steps in drafting a report and its preparation</p>
Non-Major Elective II	FUNDAMENTALS OF DIGITAL	<p>CO1: Obtain knowledge about digital marketing.</p> <p>CO2: Gain practical exposure about digital marketing tools</p>

	MARKETING	<p>and techniques.</p> <p>CO3: Understand the Meaning and Need of SEO</p> <p>CO4: Practical exposure of social media marketing</p> <p>CO5: Demonstrate the application of Display marketing</p>
CORE PAPER XIII	HUMAN RESOURCE MANAGEMENT	<p>CO1: Ability to plan human resources and competency to recruit and train them.</p> <p>CO2: Competency to appraise the performance of employees.</p> <p>CO3: Applying the knowledge on compensation and remuneration.</p> <p>CO4: Ability to handle employee issues and evaluate the new trends in HRM.</p> <p>CO5: Imparting thorough understanding about human resource audit.</p>
CORE PAPER XIV	COST ACCOUNTING	<p>CO1: Understand with various concepts and classification of costing</p> <p>CO2: Evaluate the knowledge in calculations of Cost Sheets and Reconciliation accounts</p> <p>CO3: Imparted knowledge on preparation of Material costing</p> <p>CO4: Explore in depth knowledge on Labor costing</p> <p>CO5: Develop an understanding about Overheads Costing</p>
CORE PAPER XV	INCOME TAX LAW AND PRACTICE – I	<p>CO1: Explain the concept of Income and provisions relating to the Income Tax Act.</p> <p>CO2: Compute income under the head Income from Salary.</p> <p>CO3: Apply tax provisions for computation of Income under the head Income from House property.</p> <p>CO4: Differentiate Income from Business and Professional Income and calculate the Income Taxable under the head Income from Business and Profession.</p> <p>CO5: Understand the procedure for filling of returns and apply for PAN card, determine the tax liability of an</p>

		individual.
CORE PAPER XVI	FINANCIAL MANAGEMENT	<p>CO1: Understand the basic concept of financial management.</p> <p>CO2: Apply the Leverage and EBIT, EPS analysis associated with Financial Data.</p> <p>CO3: Analyse the Cost of Capital with respect to management of funds.</p> <p>CO4: Compute the various models of dividend policies.</p> <p>CO5: Find out the various components of Working Capital Management</p>
ELECTIVE PRACTICAL-I	COMPUTER APPLICATIONS IN BUSINESS – I	<p>CO1: Acquire the knowledge of accounting process through computers.</p> <p>CO2: Understand the preparation of Trial Balance using Tally ERP.9</p> <p>CO3: Preparation of final accounts with adjustments.</p> <p>CO4: Categorize stock items and stock group</p> <p>CO5: Classify purchase order and sales order processing On successful completion of the course the students will be able to</p>
SKILL ENHANCEME NT COURSE	VIVAC PRACTICAL ACCOUNTING	<p>CO 1: Acquire the knowledge of accounting process through computers.</p> <p>CO2: Understand the preparation of Trading, Profit & Loss Account and Balance sheet using MS Office.</p> <p>CO3: learn and practice Computerized Accounting Systems using Tally. ERP. 9.</p> <p>CO4: Sympathize with the concept of tax implications and filing of return.</p> <p>CO5: Comprehend the principles of taxation, objectives of taxes and its impact, shifting and incidence process of</p>

		indirect taxes in the market-oriented economy.
CORE PAPER XVII	MANAGEMENT ACCOUNTING	<p>CO1: Understand the basic concepts of Management Accounting.</p> <p>CO2: Analyse the Financial statements with Ratio Analysis.</p> <p>CO3: Prepare Cash flow statement as per AS-3</p> <p>CO4: Design various types of budgets required for the Management.</p> <p>CO5: Select better project by applying appropriate Capital budgeting Technique.</p>
CORE PAPER XVIII	ADVANCED COST ACCOUNTING	<p>CO1: Familiarize the students about the methods of costing ,unit costing tenders, Job costing and batch costing.</p> <p>CO2: Gain knowledge on contract costing.</p> <p>CO3: Aimed to familiarize with problems on process costing</p> <p>CO4: Practical exposure about operating costing on (transport, power supply, cinema theatre).</p> <p>CO5: Ability to solve managerial costing and make decision.</p>
CORE PAPER XIX	INCOME TAX, LAW AND PRACTICE-II	<p>CO1: Explain the concept of capital gains and rules relating to its exemptions</p> <p>CO2: Computation of Income from other sources</p> <p>CO3: Obtain knowledge about clubbing of Income and set off and carry forward of losses</p> <p>CO4: Analyse various deductions available for Individuals in computation of Gross Total Income</p> <p>CO5: Acquire knowledge about Income Tax Authorities, CBDT and TDS.</p>
ELECTIVE PRACTICAL-II	COMPUTER APPLICATIONS IN BUSINESS – II	<p>CO1: Understand Measures of Central Tendency using SPSS</p> <p>CO2: Analyze Dispersion and Correlation using SPSS</p> <p>CO3: Utilize MS-Excel to calculate NPV, to prepare Cash</p>

		<p>Budget and Flexible Budgets</p> <p>CO4: Evaluate the Break-Even Analysis</p> <p>CO5: Demonstrate the Variance of Analysis using MS-Excel</p>
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