

## **B.COM GENERAL (DAY & SFS)**

### **COURSE OUTCOMES (COs)**

On completion of the course students will be able to

<b>COURSE COMPONENT</b>	<b>COURSE</b>	<b>COURSE OUTCOME</b>
<b>CORE PAPER – I</b>	<b>FINANCIAL ACCOUNTING-I</b>	<p><b>CO1</b> :Explain the various accounting concepts, conventions and overview of Accounting Standard (AS) 2, 3,4,5,7 and 10 and IND AS.</p> <p><b>CO2</b> :Understand the various types of errors and on how to rectify those errors and preparation of final accounts.</p> <p><b>CO3</b> : Outline the concepts of Average due date, interest and describe about Preparation of Bank Reconciliation Statement (BRS).</p> <p><b>CO4</b> : Analyze the principles of Accounting on Depreciation under Straight line, written down value method, annuity and Determination of insurance claim on fire accident.</p> <p><b>CO5</b>: Apply the notions of the single entry system of book keeping to determination of Profit/loss under Statement of affairs and conversion method.</p>
<b>CORE PAPER –II</b>	<b>BUSINESS ECONOMICS</b>	<p><b>CO1</b>: Able to apply the standard analytical tool of applied economics and analysis to business Situation.</p> <p><b>CO2</b>: Understand the economic concepts and principles and to apply them in different economic Situation.</p> <p><b>CO3</b> :Ability to take important business decisions by integrating the concepts of economics.</p> <p><b>CO4</b> :Ability to apply economic theory in the analysis of problems or issues.</p> <p><b>CO5</b> :Clear understanding of general economic theories.</p>

<p><b>ALLIED - I</b></p>	<p><b>BUSINESS STATISTICS AND OPERATION RESEARCH -I</b></p>	<p><b>CO1</b> :Understand and gain knowledge of concepts, tools and techniques used in business statistics and operations research.</p> <p><b>CO2</b> :Application of basic statistical analysis tools in research process.</p> <p><b>CO3</b> :Calculate Measures of central tendency; Mean, Median and Mode which helps to solve various business problems.</p> <p><b>CO4</b> :Compute measures of Dispersion; Quartile deviation, Mean deviation, standard deviation and its coefficient.</p> <p><b>CO5</b>: Design, evaluate, apply regression and correlation analysis and operation research</p>
<p><b>CORE PAPER – III</b></p>	<p><b>FINANCIAL ACCOUNTING II</b></p>	<p><b>CO1</b> :Prepare and explain the branch accounts, inter branch and head office Accounts.</p> <p><b>CO2</b> :Understand the accounting methods of department accounts with respect to Apportionment of overheads and treatment of expenses that cannot be allocated.</p> <p><b>CO3</b> :Analyse the interest on hire purchase and installment purchase system.</p> <p><b>CO4</b>: Apply the knowledge of Accounting principles in the admission of a new partner, retirement and death of a partner.</p> <p><b>CO5</b>: Use the accounting treatment for dissolution of a partner.</p>
<p><b>CORE PAPER - IV</b></p>	<p><b>INTERNATIONAL ECONOMICS</b></p>	<p><b>CO1</b>: Clear understanding of theories of international economics.</p> <p><b>CO2</b>: Demonstrate the relevance of theory in analyzing the existing patterns of international trade.</p> <p><b>CO3</b> :Understanding of key concepts and practical applications of international trade.</p> <p><b>CO4</b> :Analyze the link between trade, international finance, economic growth and</p>

		<p>globalization, on specific situation.</p> <p><b>CO5:</b> To critically examine the current issues on international economic policy.</p>
<b>ALLIED - II</b>	<b>BUSINESS STATISTICS AND OPERATIONS RESEARCH-II</b>	<p><b>CO1:</b> Develop a deeper understanding about theory of probability, rules of probability and its distribution.</p> <p><b>CO2:</b> Understand the meaning and the process of hypothesis testing, including one sample and two sample tests.</p> <p><b>CO3:</b> Formulate the network models for service and manufacturing system, and apply operations research techniques.</p> <p><b>CO4 :</b>Create a Model and solve transportation and assignment problem which helps in solving business decision problem.</p> <p><b>CO5 :</b>Develop the ability to design new simple models, like: CPM, PERT to improve decision making, critical thinking and objective analysis of decision problems.</p>
<b>CORE PAPER – V</b>	<b>CORPORATE ACCOUNTING – I</b>	<p><b>CO1:</b> Get acquainted with the accounting procedures of Issue of Shares and Forfeiture, Reissue, Underwriting of shares and debentures.</p> <p><b>CO2:</b> Gain knowledge on accounting treatment adopted for raising funds and redeeming them by issuing preference shares and Debentures.</p> <p><b>CO3:</b> Understand and prepare final accounts of joint stock companies as per revised schedule VI &amp; the concepts of profit prior to incorporation.</p> <p><b>CO4 :</b>Equipped with the valuation of goodwill and shares.</p> <p><b>CO5 :</b>Enhanced knowledge on Alteration of share capital and internal reconstruction.</p>
<b>CORE PAPER – VI</b>	<b>BUSINESS MANAGEMENT</b>	<p><b>CO1 :</b>Enable the students to understand the concepts and theories of management.</p>

		<p><b>CO2:</b>Ability to apply the acquired knowledge in planning and analyze problems in decision making.</p> <p><b>CO3:</b> Applying the knowledge on functions of organization and its types.</p> <p><b>CO4:</b> Imparting thorough understandings about the concept of Delegation, decentralization, responsibility and familiarize the basics of HRM.</p> <p><b>CO5:</b> Enhancing in depth knowledge in co-ordination and controlling.</p>
<b>CORE PAPER – VII</b>	<b>BUSINESS LAW</b>	<p><b>CO1:</b> Understand the core concepts of Business law.</p> <p><b>CO2:</b> Identify the fundamental legal principles behind contractual agreements.</p> <p><b>CO3:</b> Acquire problem solving techniques and to be able to present coherent, concise legal arguments.</p> <p><b>CO4:</b> Analyse current laws, rules and regulations related to settling business disputes.</p> <p><b>CO5:</b> Identify business contractual remedies.</p>
<b>ALLIED PAPER-III</b>	<b>COMPUTER APPLICATIONS IN BUSINESS – I</b>	<p><b>CO1:</b> Acquire the knowledge of Accounting process through computers.</p> <p><b>CO2 :</b>Understand the preparation of Trial Balance using Tally ERP 9</p> <p><b>CO3:</b> Preparation of final accounts with adjustments.</p> <p><b>CO4 :</b>Categorize stock items and stock group</p> <p><b>CO5 :</b>Classify purchase order and sales order processing.</p>
<b>NON MAJOR ELECTIVE</b>	<b>BASICS OF BANKING (AIDED)</b>	<p><b>CO 1:</b> Understand the kinds of Banks.</p> <p><b>CO2 :</b>Analyze the various types of deposits.</p>

		<p><b>CO 3:</b> Gain the knowledge about the norms of KYC</p> <p><b>CO 4 :</b>Analyze the cheques, endorsement and types of loans.</p> <p><b>CO 5 :</b>Understand the advanced banking technology</p>
<b>NON MAJOR ELECTIVE</b>	<b>BASICS OF INDIRECT TAXATION (SFS)</b>	<p><b>CO 1:</b> Understand the tax system in India.</p> <p><b>CO 2 :</b>Analyze GST, IGST, SGST, and CGST.</p> <p><b>CO 3:</b> Evaluate returns and refunds of GST</p> <p><b>CO 4:</b> Analyze the demand and recovery, appeals and revision of GST</p> <p><b>CO 5:</b> Understand overview of custom duties</p>
<b>CORE PAPER – IX</b>	<b>ADVANCED CORPORATE ACCOUNTING</b>	<p><b>CO 1:</b> Able to prepare the liquidator's Final statement of Accounts and Statement of Affairs.</p> <p><b>CO 2:</b> Able to prepare the financial Statements of Insurance companies as per provision.</p> <p><b>CO 3:</b> Understand the preparation of Banking Accounts as per specified schedules.</p> <p><b>CO 4:</b> Gain good knowledge on Amalgamation, absorption and External Reconstruction schemes of companies.</p> <p><b>CO 5:</b> Become familiar with Accounting Standards, Human</p>
<b>CORE PAPER – X</b>	<b>BUSINESS COMMUNICATION</b>	<p><b>CO 1:</b> Describe about principles of effective and impressive communication.</p> <p><b>CO 2:</b> Make communication in effective manner and classifying the different kinds of business letters and its purpose.</p> <p><b>CO 3:</b> Improve their communication by differentiating the</p> <p>correspondence into banking, insurance and agency correspondence and correspondence with shareholders and directors.</p>

		<p><b>CO 4:</b> Prepare formal reports as per the latest reporting styles and improve their technical skills required for business correspondence.</p> <p><b>CO 5:</b> Capable to make persuasive modern and digital forms of communication to face the virtual world.</p>
<b>CORE PAPER – XI</b>	<b>COMPANY LAW</b>	<p><b>CO 1 .:</b> Understand the flexibility and simplicity in formation and maintenance of company</p> <p><b>CO 2 :</b>Apply new concepts and procedures to facilitate ease of doing business while protecting the interest of all the stakeholders.</p> <p><b>CO 3:</b> Evaluate the needs for effective and time bound approvals and compliance requirements.</p> <p><b>CO 4:</b> Analyze corporate problems by identifying appropriate legal obligations.</p> <p><b>CO 5:</b> Understand the principles of corporate personalities.</p> <p><b>CO 6 :</b>Analyze various case laws in relation to Companies Act 2013.</p>
<b>CORE PAPER-XII</b>	<b>PRINCIPLES OF AUDITING</b>	<p><b>CO 1 :</b>Get acquainted with the basic knowledge of auditing.</p> <p><b>CO 2:</b> Gain knowledge on the various principles and distinctive procedure of auditing in companies.</p> <p><b>CO 3 :</b>Understand the concepts of auditing through computers.</p> <p><b>CO 4:</b> Analyze the duties and responsibilities of an auditor while conducting a company audit.</p> <p><b>CO 5 :</b>Enhance their knowledge in specialized audits conducted in different types of organizations and institutions.</p>
<b>ALLIED PAPER IV</b>	<b>COMPUTER APPLICATIONS IN BUSINESS – II</b>	<p><b>CO1:</b> Understand Measures of Central Tendency using SPSS</p> <p><b>CO2:</b> Analyze Dispersion and Correlation using</p>

		<p>SPSS</p> <p><b>CO3:</b> Utilize MS-Excel to calculate NPV, to prepare Cash Budget and Flexible Budgets</p> <p><b>CO4:</b> Evaluate the Break-Even Analysis</p> <p><b>CO5 :</b>Demonstrate the Variance of Analysis using MS-Excel</p>
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<b>CORE PAPER - XIII</b>	<b>COST ACCOUNTING</b>	<p><b>CO 1:</b> Understand with various methods and techniques of costing.</p> <p><b>CO 2:</b> Evaluate the knowledge in calculation of unit costing.</p> <p><b>CO 3:</b> Imparted knowledge on preparation of operating costing.</p> <p><b>CO 4:</b> Explore in depth knowledge on process costing.</p> <p><b>CO 5 :</b>Develop an understanding about joint products and by products.</p> <p><b>CO 6:</b> Know about the accounting and control of</p>

		overheads in costing.
<b>(CORE PAPER - XV)</b>	<b>INDIRECT TAXATION</b>	<p><b>CO 1:</b> Gain knowledge about the Tax system in India.</p> <p><b>CO 2:</b> Familiarize the overview of GST, SGST and CGST.</p> <p><b>CO 3:</b> Enable the students to have a clear understanding of returns and refunds, officers as per CGST and SGST.</p> <p><b>CO 4:</b> Foster knowledge about demand and recovery, advance ruling, Offences and Penalties.</p> <p><b>CO5:</b> Understand custom duties and offences and penalties.</p>
<b>(CORE PAPER -XVI)</b>	<b>MANAGEMENT ACCOUNTING</b>	<p><b>CO1:</b> Enable the students to calculate, analyze and interpret financial statements.</p> <p><b>CO2:</b> Ability to calculate, apply, compare the standards from the actual performance through variance analysis</p> <p><b>CO3 :</b>Inculcate Knowledge in applying the concepts and to calculate through ratio analysis</p> <p><b>CO4:</b> Enhancing better understanding in the preparation of cash flow and funds flow statements as per recent amendments.</p> <p><b>CO5:</b> Imparting knowledge of various kinds of budgets and evaluation of budgetary control and marginal costing.</p>
<b>(ELECTIVE PAPER - I)</b>	<b>INCOME TAX LAW AND PRACTICE- I</b>	<p><b>CO 1:</b>Acquire the complete knowledge of basic concepts of Income Tax.</p> <p><b>CO 2 :</b>Compute the income under the head “Income from salary”.</p> <p><b>CO 3 :</b>Calculate the residential status of a person.</p> <p><b>CO 4 :</b>Compute income under the head “Income from house property”.</p> <p><b>CO 5:</b> Compute income under the head</p>



		“profits/gains from business or profession”.
<b>(CORE PAPER -XVII)</b>	<b>ENTREPRENEURIAL DEVELOPMENT</b>	<p><b>CO 1:</b> Ability to discern distinct entrepreneurial traits.</p> <p><b>CO 2 :</b>Discuss Role of financial institutions in the development of entrepreneurs.</p> <p><b>CO 3:</b> Evaluate Parameters to assess opportunities and constraints for new business ideas and device a business plan.</p> <p><b>CO 4 :</b>Analyze the role of government in EDP.</p> <p><b>CO 5:</b> Explain the growth and problems of women Entrepreneurs.</p>
<b>(CORE PAPER - XVIII)</b>	<b>MARKETING</b>	<p><b>CO 1:</b> Understand the fundamental marketing policies, concepts and theories.</p> <p><b>CO 2:</b> Analyze the marketing decisions and practices with regards to micro-macro environment.</p> <p><b>CO 3:</b> Evaluates the process of market segmentation and consumer buying decision.</p> <p><b>CO 4:</b>Identify the product development, pricing and promotional strategies prevailing in the market.</p> <p><b>CO 5:</b> Develops a deeper understanding of consumer protection act and the grievance redressal system.</p>
<b>(CORE PAPER - XIX)</b>	<b>ADVANCED COST ACCOUNTING</b>	<p><b>CO 1:</b> Understand with various methods and techniques of costing.</p> <p><b>CO 2:</b> Evaluate the knowledge in calculation of unit costing.</p> <p><b>CO 3:</b> Imparted knowledge on preparation of operating costing.</p> <p><b>CO 4:</b> Explore in depth knowledge on process costing.</p> <p><b>CO 5:</b> Develop an understanding about joint</p>

		products and by products.
<b>(ELECTIVE PAPER - II)</b>	<b>FINANCIAL MANAGEMENT</b>	<p><b>CO 1:</b>Enable the students to understand the basic finance functions and to have an in-depth knowledge about role of finance manager</p> <p><b>CO 2:</b>Facilitates to have an idea about working capital concepts, inventory, receivables, cash management and cost of capital and its applications.</p> <p><b>CO 3:</b> Imparting knowledge in analyzing dividend policies,Methods and dividend payments.</p> <p><b>CO 4:</b>Enhancing knowledge about capital structure theories, under and over capitalization and to describe knowledge about leverage concept and its types.</p> <p><b>CO 5 :</b>Inculcating knowledge about capital budgeting methods and its evaluation process.</p>
<b>(ELECTIVE PAPER III)</b>	<b>INCOME TAX LAW AND PRACTICE II</b>	<p><b>CO 1:</b> Understand the basic concepts of capital gains.</p> <p><b>CO 2:</b> Impart knowledge under the head “income from other sources”.</p> <p><b>CO 3:</b> Helps to build an idea about clubbing of income and setoff/carry forward of losses.</p> <p><b>CO 4:</b> Acquire complete knowledge about various deductions from gross total income.</p> <p><b>CO 5 :</b>Enhance students’ knowledge in computation of gross total income of an individual.</p>