

B.COM COMPUTER APPLICATION (Shift – II)

COURSE OUTCOMES (COs)

On completion of the course students will be able to

COURSE COMPONENT	COURSE	COURSE OUTCOME
CORE PAPER I	FINANCIAL ACCOUNTING	<p>CO 1: Explain the various accounting concepts, conventions and overview of Accounting Standard (AS) 2,3,4,5,7 and 10 and INDAS.</p> <p>CO 2: Understand the various types of errors and on how to rectify those errors and preparation of final accounts.</p> <p>CO 3: Outline the concepts of Average due date, interest and describe 8 about preparation of Bank Reconciliation Statement (BRS).</p> <p>CO 4: 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>CO 5: Apply the notions of the single entry system of book keeping to determination of profit/loss under Statement of affairs and conversion method.</p>
CORE PAPER II	COMPUTERIZED ACCOUNTING THEORY AND PRACTICALS	<p>CO 1: Acquire the knowledge of Accounting process through computers.</p> <p>CO 2: Understand to creating Multiple Ledgers, preparation of Trial Balance using Tally ERP 9</p> <p>CO 3: Preparation of final accounts with adjustments, Activating Interest Calculation and Stock Registers.</p> <p>CO 4: Categorize stock items and stock group</p> <p>CO 5: Classify purchase order and sales order processing, Understanding TDS ,Salary Payment – Pay sheet and Pay Slips.</p>

ALLIED PAPER I	BUSINESS ECONOMICS	<p>CO1: Able to apply the standard analytical tool of applied economics and analysis to business Cycles.</p> <p>CO2: Understand the economic concepts and principles and to apply them in different economic situation.</p> <p>CO3: Ability to take the concept of Law of Diminishing Marginal Utility.</p> <p>CO4: Ability to take the concepts of Law of variable proportion and Break Even Analysis.</p> <p>CO5: Ability to understand about the concept of Product Pricing- Monopoly, Monopolistic and Oligopoly</p>
CORE PAPER III	FINANCIAL ACCOUNTING II	<p>CO1: To prepare branch accounts, to differentiate between wholesale profit and retail profit.</p> <p>CO2: To get acquainted with the accounting procedures of Departmental Accounts</p> <p>CO3: To become skilled at the methods of maintaining accounts Under hire purchase and installment, compute Default and Repossession and maintain accounts for Installment Purchase system</p> <p>CO4: To enable the students to be aware of the procedure and preparation of partnership accounts. Acquire knowledge about accounting procedures related to admission, retirement and death of a partner.</p> <p>CO5: To gain knowledge of the accounts for dissolution, Insolvency of a partner, Insolvency of all partners and Limited Liability Partnership.</p>
CORE PAPER IV	PYTHON PROGRAMMING THEORY AND PRACTICAL	<p>CO1: Understand the basic feature of Python language and impart skills in an Industry standard programming language.</p> <p>CO2: Problem solving and programming</p>

		<p>capability.</p> <p>CO3: Implement Function and Recursion concepts of python programming.</p> <p>CO4: Represent compound data using Python list, Tuples, Dictionaries and Libraries. 23</p> <p>CO5: Create advanced programming features in Python to solve industry standard problems</p>
ELECTIVE PAPER II	ENTREPRENEURIAL DEVELOPMENT	<p>CO1: To acquire knowledge about entrepreneur and their functions.</p> <p>CO2: To be familiarized about function of development banks, commercial banks and service institutes.</p> <p>CO3: To evaluate the parameters to assess opportunities for new business idea and device for new business plan.</p> <p>CO4: To gain knowledge on role of government in organizing EDP and phases of EDP.</p> <p>CO5: To impart knowledge about economic growth and entrepreneurial development and problem faced by women entrepreneur.</p>
CORE PAPER V	CORPORATE ACCOUNTING	<p>CO1: To acquire the knowledge of about the Issue of shares, re-issue of forfeited shares and Redemption of Preference Shares.</p> <p>CO2: To analyze about the Issue of debentures, Redemption of debentures, Cum- interest and Ex-interest Quotations and underwriting of shares and debentures.</p> <p>CO3: To gain the practical knowledge to Prepare the Company Final Accounts and Computation of Managerial Remuneration.</p> <p>CO4: To know about the Purchase of business and Profits prior to Incorporation</p> <p>CO5: To familiarize the key concepts of Insurance accounting</p>

CORE PAPER VI	BUSINESS LAWS	<p>CO1: To enable the students to identify the classification of contracts and sources of law.</p> <p>CO2: Assess and judge the validity of contracts based on the essential elements of contract</p> <p>CO3: Differentiate the contracts of indemnity and guarantee from other types of contracts and examine the validity of such contracts.</p> <p>CO4: To enable the students to analyse the concept of sale of goods act and agreement to sell.</p> <p>CO5: To familiarize the students with consumer protection act 1986, copy rights act 1957, trade mark act 1999, and information technology act 2000, patent act 1970 and Digital Signature.</p>
CORE PAPER VII	STATISTICAL PACKAGE FOR SOCIAL SCIENCES THEORY & PRACTICALS	<p>CO1 :To understand the software of SPSS</p> <p>CO2: To familiarize Construction of frequency table</p> <p>CO3:To enable students to enter Data in SPSS</p> <p>CO4: To enable students to make inferences</p> <p>CO5: To understand about Non-Parametric Tests</p>
CORE PAPER VIII	OBJECT ORIENTED PROGRAMMING USING C + + THEORY AND PRACTICAL	<p>CO1: To demonstrate a thorough understanding of the Principle and concept of object oriented Programming. Classify C++ features to program design and implementation.</p> <p>CO2: To demonstrating the usage of control structures, functions, modularity and other standard language constructs.</p> <p>CO3: To describe classes and objects written by other programmers when constructing their system.</p> <p>CO4: To illustrate the object oriented design using inheritance and polymorphism concepts.</p> <p>CO5: To understand File concepts and Error</p>

		handling techniques.
ALLIED PAPER III	BUSINESS STATISTICS	<p>CO1: To impart the knowledge about the meaning and characteristics of statistics and various methods of collection of data.</p> <p>CO2: To present the data by using diagrammatic and graphical methods to tabulate the data.</p> <p>CO3: To Analyse measures of central tendency and to learn computation of various types of arithmetical and positional averages.</p> <p>CO4: To Formulate the measures of dispersion and to evaluate the various measures of variation in research analysis.</p> <p>CO5: To rate the measures of skewness and explain about the frequency distribution under kurtosis, karl Pearson's and bowley's coefficient of skewness methods</p>
Non-Major Elective I	BASICS OF RETAIL MARKETING	<p>CO1: To enable students to understand about retail marketing</p> <p>CO2: To understand the ways that retailers use marketing tools and techniques to interact with their customers.</p> <p>CO3: Analyze about branding, labeling and franchising concept</p> <p>CO4: To understand about communication tools in Retailing</p> <p>CO5: To understand about Supply Chain Management and Role of Information Technology</p>
CORE PAPER IX	ADVANCED CORPORATE ACCOUNTING	<p>CO1: Understand and apply the various provisions and entries of the companies act with regard to amalgamation, absorption, internal and external reconstruction</p> <p>CO2: Electricity Supply Companies - Balance sheet , Revenue statements , Depreciation and</p>

		<p>Appropriations.</p> <p>CO3: Acquire knowledge on preparation of profit and loss account and balance sheet of banking companies as per new and revised format and practical application of the same</p> <p>CO4: Understand, remember and apply the provisions of Consolidated Final Statement of Accounts in Holding Co. and Subsidiary Co.</p> <p>CO5: Develop and improve skills on accounting entries and provisions and give assistance to corporate, banking companies</p>
CORE PAPER X	PRINCIPLES OF MANAGEMENT	<p>CO1: To familiarize the students with the fundamental concepts and theories of management.</p> <p>CO2: To enable the students to comprehend the importance of planning and its process</p> <p>CO3: To acquaint the organization environment and concepts of centralization, decentralization and delegation of authority.</p> <p>CO4: To impart the knowledge about leadership, staffing and directing.</p> <p>CO5: To evaluate the coordination and control process to regulate the organization effectively and efficiently</p>
CORE PAPER XI	E-COMMERCE	<p>CO1: Demonstrate an understanding on concept, importance and impact of E-commerce.</p> <p>CO2: Analyze the business models and describe the Internet standards and web services including future of internet infrastructure.</p> <p>CO3: Describe the Marketing Strategies and its Website Components.</p> <p>CO4: Assess and evaluate electronic payment systems with solutions to Security Issues.</p>

		CO5: Awareness on Legal and ethical issues in E-Commerce.
CORE PAPER XII	JAVA PROGRAMMING – THEORY & PRACTICALS	<p>CO1: To understand the basic concepts like decision structures, loops and functions.</p> <p>CO2: To develop programs using Concepts of Object Oriented Programming.</p> <p>CO3: Understand the usage and create packages, interfaces and implement multithreading in Java programming</p> <p>CO4: To implement Input / Output Stream and security implementations in Java.</p> <p>CO5: To apply and develop the real time applications using Java programming.</p>
ALLIED PAPER IV	ELEMENTS OF OPERATIONS RESEARCH	<p>CO1: To understand the basic concepts of Operations Research ,Techniques and Application</p> <p>CO2: To develop programs for Formulating LPP and LP Model.</p> <p>CO3: Understand the Obtain optimal solution - LPP Maximization Function and Minimization Function</p> <p>CO4: To Analyze the Transportation problems</p> <p>CO5: To Understand and apply the Game theory</p>
NON-MAJOR ELECTIVE II	CONSUMER PROTECTION AND CONSUMER RIGHTS	<p>CO1: Create the consumer awareness among the students.</p> <p>CO2: Understand the rights and responsibilities of consumer.</p> <p>CO3: Evaluate the importance of consumer protection.</p> <p>CO4: Apply the knowledge to complaint about consumer grievances in the consumer court.</p> <p>CO5: Evaluate the relief provided by the</p>

		Consumer Protection Act.
NON-MAJOR ELECTIVE II	FUNDAMENTALS OF DISASTER MANAGEMENT	<p>CO1: To understand about Disaster and its management</p> <p>CO2: To understand the various stages in disaster.</p> <p>CO3: To guide in mitigation, explain mitigation programmes.</p> <p>CO4: To explain about training in disaster resource utilisation.</p> <p>CO5: To evaluate the disaster management policies and strategies in India.</p>
NON-MAJOR ELECTIVE II	INTRODUCTION TO COSTING	<p>CO1: To understand the basic concept of cost accounting</p> <p>CO2: To acquire knowledge on concept of cost sheets</p> <p>CO3: To understand Material Purchase control, Levels</p> <p>CO4: To Compute the labour cost and calculate the labour remuneration and incentive</p> <p>CO5: To Understand about Overheads</p>
CORE PAPER XIII	ELEMENTS OF COST ACCOUNTING	<p>CO1: To provide adequate knowledge on Cost Accounting Practice and reconciliation of statements.</p> <p>CO2: To keep the students conversant with the ever-enlarging frontiers of Cost Accounting knowledge and preparation of cost sheet.</p> <p>CO3: To keep the students conversant with Material handling and valuation of closing stock.</p> <p>CO4: To make aware of various methods wage payments and computation of labour cost.</p> <p>CO5: To provide knowledge of overheads computation and distribution.</p>

CORE PAPER XIV	PRACTICAL AUDITING	<p>CO1: Students will get acquainted with the basic concept of auditing and types of auditing</p> <p>CO2: Students will acquire a thorough knowledge of vouching, verification and valuation of Assets and liabilities.</p> <p>CO3: Students will be familiarized with the EDP Audit.</p> <p>CO4: Students will comprehend the Auditing, and Rights, duties and remuneration removal of auditor</p> <p>CO5: Students will acquire a thorough knowledge of specialized Audits at hotel, banking and insurance</p>
CORE PAPER XV	SOFTWARE TESTING	<p>CO1: List a range of different software testing techniques and strategies and be able to apply specific(automated) unit testing method to the projects.</p> <p>CO2: Distinguish characteristics of structural testing methods.</p> <p>CO3: Demonstrate the integration testing which aims to uncover interaction and compatibility problems as early as possible.</p> <p>CO4: Discuss about the functional and system testing methods.</p> <p>CO5: Demonstrate various issues for object oriented testing.</p>
CORE PAPER XVI	FINANCIAL MANAGEMENT	<p>CO1: Demonstrate the applicability of the concept of Financial Management to understand the managerial Decisions and Corporate Capital Structure</p> <p>CO2: Apply the Leverage and EBIT EPS Analysis associate with Financial Data in the corporate</p> <p>CO3: Analyse the complexities associated with</p>

		<p>management of cost of funds in the capital Structure</p> <p>CO4: Demonstrate how the concepts of financial management and investment, financing and dividend policy decisions</p> <p>CO5: Demonstrate how risk is assessed</p>
ELECTIVE PAPER I	INCOME TAX LAW AND PRACTICE-I	<p>CO1: To provide adequate knowledge on Cost Accounting Practice and reconciliation of statements.</p> <p>CO2: To keep the students conversant with the ever-enlarging frontiers of Cost Accounting knowledge and preparation of cost sheet.</p> <p>CO3: To keep the students conversant with Material handling and valuation of closing stock.</p> <p>CO4: To make aware of various methods wage payments and computation of labour cost.</p> <p>CO5: To provide knowledge of overheads computation and distribution.</p>
CORE PAPER XVII	FINANCIAL SERVICES	<p>CO1: Understand the basic and overall concepts of financial services, its importance in general</p> <p>CO2: Acquire knowledge on different types of financial services, traditional and modern financial services like merchant banking, public issue, secondary market, leasing, insurance, banking, venture capital etc.</p> <p>CO3: Analyze the different types of financial services, players of financial services, compare and evaluate the merits and demerits of each financial services</p> <p>CO4: Have indepth knowledge, remember and expand the knowledge with regard to money market, stock exchanges, SEBI, etc.</p> <p>CO5: Apply, Create and Design their methods or approach towards banks, insurance and</p>

		financial institutions etc. and get benefitted and help the fellow people too
CORE PAPER XVIII	MANAGEMENT ACCOUNTING	<p>CO1: To enlighten the students in management accounting concepts and techniques for business decision</p> <p>CO2: To make out the standard variances in material and labour</p> <p>CO3 :To analyse and interpret the financial Statements in the practical point of view</p> <p>CO4: To assess the fund flow, cash flow statement to evaluate the performance of the company.</p> <p>CO5 :To evaluate the budget and budgetary control to provide knowledge about control techniques.</p>
CORE PAPER XIX	HUMAN RESOURCE MANAGEMENT	<p>CO1: To acquire the knowledge of significance of human resources in management to achieve the organization mission and vision and the different procedure involved in recruitment process and selection under time and growth period</p> <p>CO2: To understand the effectiveness of training and development and retention of human resources and acquire the knowledge of learning various performance appraisal in the organization.</p> <p>CO3 :To impart the knowledge about the theories of motivation, remuneration and social security measures.</p> <p>CO4 :To inculcate knowledge about the trade union, collective bargaining and workers participation in management</p> <p>CO5 :To understand the knowledge about HR audit and scope of approaches.</p>
CORE PAPER XX	WEB TECHNOLOGY- THEORY AND	CO1: Understand the basic form designs of HTML5.

	PRACTICAS	<p>CO2: To understand and develop concepts of Cascading Style Sheet .</p> <p>CO3: To Understand about ASP.NET and develop application using HTML form controls.</p> <p>CO4: To develop web forms using advanced controls and learning cookies.</p> <p>CO5: To implement web form with database connectivity, security and authentication.</p>
Elective Paper II	INCOME TAX LAW & PRACTICE II	<p>CO1: To familiarize the students with recent amendments in Income-tax relating to income from capital gain.</p> <p>CO2: To Provide Knowledge of Income from other sources with TDS.</p> <p>CO3 :To get knowledge of Clubbing of income, transfer of income without transfer of assets and Provisions relating to Set off & Carry forward of losses</p> <p>CO4 :To know about Permissible deductions from gross total income.</p> <p>CO5: To gain knowledge of Assessment of individuals</p>