

B.Com HONOURS

COURSE OUTCOMES (COs)

On completion of the course students will be able to

COURSE COMPONENT	COURSE	COURSE OUTCOME
CORE 1	FINANCIAL ACCOUNTING – I	CO1 :Apply the basic accounting principles and concepts. CO2 :Prepare final accounts of the Trading Concerns. CO3 :Apply knowledge in the preparation of non-profit organisations. CO4: Compute Average Due Date and Interest. CO5: Apply various methods of depreciation in final accounts.
CORE 2	BUSINESS LAW	CO1 :Understand the essentials of valid contract with examples. CO2: Apply the concept of remedies for breach of contract and quasi-contract. CO3 :Create the contractual relationship between principal, agent and third party. CO4 Analyse the rights of the buyer, seller and unpaid seller. CO5 :Understand the rights of parties in business contract such as bailment, lien and charge etc.
CORE 3	BUSINESS STATISTICS	CO1: Understand the fundamental elements of statistics. CO2: Identify and analyse the different types of samples. CO3 :Apply relevant statistical tools. CO4: Compare and analyse the relationship between the variables using correlation and regression analysis. CO5 :Understand different methods of measuring trend.

CORE 4	BUSINESS ECONOMIC	<p>CO1 :Understand the concepts of cost, nature of production and its relationship to Business operations.</p> <p>CO2: Apply marginal analysis to the “firm” under different market conditions.</p> <p>CO3 :Analyse the causes and consequences of different market conditions.</p> <p>CO4: To integrate the concept of price and output decisions of firms under various market structure.</p> <p>CO5 :To identify and explain major types of market failure002E</p>
CORE 5	FINANCIAL ACCOUNTING II	<p>CO1: Computation of Interest on Hire Purchase.</p> <p>CO2 :Preparation of Branch Accounts & Departmental Accounts.</p> <p>CO3 :Compilation of Partnership Accounts on various events.</p> <p>CO4: Preparation of accounts at the time of dissolution of a firm.</p> <p>CO5: Assessing the value of unsold stock in Consignment.</p>
CORE 6	COMPANY LAW	<p>CO1: Understand the conception of company, definition of company, types of company, and promotion.</p> <p>CO2: Analyse the meaning of public documents – Memorandum of Association and Articles of Association, Prospectus</p> <p>CO3: Acquire the knowledge on different types of issue of shares and redemption of preference shares.</p> <p>CO4 : Remember and expand the knowledge on the powers, duties and liabilities of Key Managerial Personnel.</p> <p>CO5: Understand the provisions relating to convene the company meetings& IBC</p>
CORE7	OPERATIONS RESEARCH	<p>CO1: Understand the basics of operations Research principles.</p> <p>CO2: Associate the importance of Linear programming problems atpersonal and professional fronts.</p> <p>CO3: Apply the framework of network analysis for monitoring business processes and workflows.</p>

		<p>CO4 :Connect the concept of queuing system for effective business operations.</p> <p>CO5 :Evaluate suitable techniques of Linear Programming for making optimal decisions out of scarce resources.</p> <p>CO6 :Construct the practical implications of decision and game theory for logical decision making.</p>
CORE8	INTERNATIONAL TRADE	<p>CO1: Understand the basic concepts of international trade.</p> <p>CO2: Explain the importance of maintaining equilibrium in the balance of payments and suggests suitable measures to correct disequilibrium as well.</p> <p>CO3 :Discuss the Export Procedure, Finance, Promotion, & Pricing.</p> <p>CO4: Elaborate the various functions of IMF, IDA, IFA, IBRD. etc.</p> <p>CO5: Demonstrate features of international financial institutions and WTO.</p>
CORE9	BUSINESS MATHEMATICS	<p>CO1: Understand the foundational system of business mathematics and their applications.</p> <p>CO2: Discuss the essence of set theory and its functions.</p> <p>CO3: Enumerate the concept of Bernoulli trial.</p> <p>CO4 :Analyse and compare the relationship of the size of one element when compared to another using ratio, proportion and variation.</p> <p>CO5 :Evaluate arithmetic in business field using simple interest and compound interest, annuity, payroll, wages and commission.</p> <p>CO6 :Integrate the properties and application of differential calculus in real life scenario.</p>
CORE 10	ACCOUNTING STANDARDS	<p>CO1 :Brief outline of AS, Ind AS and IFRS and its scope.</p> <p>CO2: Computation of stock valuation as per AS -2</p> <p>CO3: Analyse the applicability of AS-3 and prepare cash flow statement as per AS-3</p> <p>CO4:Apply AS-13 & AS-14 as per requirements</p> <p>CO5 :Evaluate Accounting treatment of AS-10 & AS-26</p>

CORE 11	MARKETING PRACTICE	CO1: Discuss the various marketing concepts. CO2 : Explain market segmentation and consumer buying behaviour. CO3 : Analyse the pricing methods. CO4: Evaluate the various sales promotional techniques. CO5: Practical applications of the recent developments in field of marketing.
CORE 12	ENTREPRENEURIAL DEVELOPMENT	CO1 : Explain the importance of entrepreneurship in a developing economy. CO2 : Analyze the difficulties faced by women and rural entrepreneurs and identify the available measures. CO5: Identify a feasible business opportunity and design a project report. CO4 : Elaborate the various institutional finance available to the entrepreneurs. CO5: Discuss the steps taken by the government to promote entrepreneurship.
CORE 13	CORPORATE ACCOUNTING (AS PER REVISED SCHEDULE III)	CO1: Understand the provision of the accounting entries relating to issue, underwriting, forfeiture and Re-issue of shares. CO2: Construct the revised schedule III to prepare final accounts of Joint stock companies. CO3: Apply the methods of valuation of shares and goodwill and to evaluate in practice. CO4: Understand the procedure relating to alteration of share capital, internal reconstruction and IBC. CO5: Analyse the problems relating to inflation accounting.
CORE 14	COST ACCOUNTING-I	CO1 : Apply the basic costing concepts and principles in Cost Accounting. CO2: Prepare Cost Sheets, Tenders and Quotations. CO3 : Apply various methods and techniques of stock control. CO4 : Compute Labour Cost and incentive scheme as well as primary and secondary distribution summary CO5 : Compute variance analysis

NON MAJOR ELECTIVE	CONSUMER PROTECTION	<p>CO1: Understand the need for consumer awareness among the students.</p> <p>CO2 :Realize the rights and responsibilities of a 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 consumer protection Act.</p>
CORE 15	BANKING AND INSURANCE	<p>CO1: Apply knowledge of banking procedure in opening an account in a bank</p> <p>CO2: Discuss the various services rendered by commercial banks.</p> <p>CO3: Understand various banking innovations</p> <p>CO4: Compare the differences between life and non-life insurance</p> <p>CO5 :Discuss the various principles and provisions that govern the life and general insurance contract</p>
CORE 16	SPECIAL ACCOUNTS	<p>CO1: Make use of relevant schedules to prepare final statement of accounts of Banking companies according to new format.</p> <p>CO2: Understand the concepts of Double Account system and compute reasonable return and disposal of surplus for Electricity companies</p> <p>CO3: Demonstrate the steps to be followed for preparation of Consolidated balance sheet</p> <p>CO4: Able to prepare Revenue Accounts, P&L Account and Balanc sheet of Insurance Companies as per IRDA Regulation Act 2000</p> <p>BConstruct the final accounts of Amalgamated companies as per AS 14(Merger and Purchase Method)</p>
CORE 17	MANAGEMENT PROCESS AND ORGANISATIONAL BEHAVIOUR	<p>CO1 :Understand the concept of Management and Organisational behaviour</p> <p>CO2: Apply the procedure for recruitment and selection, training and development in an organisation.</p> <p>CO3 :Evaluate the performance of the employees in an organization.</p> <p>CO4: Discuss the concept on various theories on motivation, Co-ordination, and Control</p> <p>CO5 :Evaluate the concepts of Organisational behaviour for effective management of</p>

		Business Organisation.
CORE 18	CORPORATE ETHICS AND GOVERNANCE	CO1: Understand the basic concepts of business ethics CO2: Analyse the Role of values for managers. CO3: Analyse the different approaches of Corporate Social Responsibility (CSR) and discuss the CO4: current CSR practices in India as well as abroad. CO5: Understand ethical codes.
CORE 19	LABOUR LEGISLATION	CO1: Understand the basic concepts of Labour legislation CO2: Apply their knowledge on Labour law and Factories Act, 1948. CO3: Evaluate the important provisions in Trade union Act, 1926. CO4: Identify the important provisions in Employee's Compensation Act, 1923. CO5: Apply their acquired knowledge on the important provisions related to The Employees Provident Funds Act 1952 and ESI Act 1948.
CORE 20	COST ACCOUNTING- II	CO1: Reconcile cost and financial accounts CO2: Prepare contract accounts &– Contractee Account CO3: Compile Operating costing for transportation, cinema etc. CO4: Assess and evaluate normal loss, abnormal loss and abnormal gain CO5: Analyse joint products and by-products.
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CORE 21	LOGISTICS AND SUPPLY CHAIN MANAGEMENT	<p>CO1: Understand the foundational structure of logistics and supply chain.</p> <p>CO2: Discuss the important functions of outsourcing and performance measurements in the logistics process for effective performance of supply chain.</p> <p>CO3: Acquire knowledge on the importance of transportation system.</p> <p>CO4 :Evaluate the role of Global logistics in the development of economy.</p> <p>CO5: Integrate the operations of supply chain network through application of Information Technology solutions in logistics.</p>
CORE 22	INCOME TAX LAW AND PRACTICE – I	<p>CO1: Discuss the residential status of an individual and its tax incidence.</p> <p>CO2 :Compute Income from Salary.</p> <p>CO3 :Assess Income from House Property of an individual.</p> <p>CO4: Compute Business and Professional Income.</p> <p>CO5: Compute Income from other sources.</p>
CORE 23	FINANCIAL MANAGEMENT	<p>CO1: Outline the objectives and functions of Financial Management.</p> <p>CO2: Compare and evaluate the different techniques of Capital Budgeting</p> <p>CO3: Compute the WACC and analyse the different theories of capital structure</p> <p>CO4: Solve the problems relating to leverage and dividend</p> <p>CO5: Demonstrate the working capital requirements of the organization</p>
CORE 24	PRACTICAL AUDITING	<p>CO1 :Understand the concept of auditing, and objectives of an auditing and advantages of auditing.</p> <p>CO2: Apply the knowledge with regard to the preparation of an audit note book, internal control.</p> <p>CO3 :Identify and explain audit sampling, verification and valuation of assets and liabilities.</p> <p>CO4: Integrate the concept of Rights, duties, role and responsibilities of an auditor.</p> <p>CO5: Analyse the preparation of the audit report as per CARO guidelines.</p>

CORE 25	RESEARCH METHODS	<p>CO1: Understand the concept of research, research design, hypothesis and sampling techniques.</p> <p>CO2: Analyse the features of measurements and scaling techniques.</p> <p>CO3 :Discuss the various classification and tabulation of data</p> <p>CO4 :Understand the concept of analysis and interpretation of data</p> <p>CO5 :Evaluate the report writing and drafting the report.</p>
CORE PRACTICAL I	COMPUTER APPLICATIONS IN BUSINESS – I	<p>CO1 :Understand the basic principles of data entry in SPSS.</p> <p>CO2 :Demonstrate the procedure to compute statistical measure using statistical software tool (SPSS).</p> <p>CO3: Analyse scientific data related with the social science using SPSS.</p> <p>CO4 :Analyse Measures of central tendency, Measures of dispersion.</p> <p>CO5: Facilitates evaluation of primary data in the field of research using SPSS.</p>
CORE 26	ACCOUNTING FOR DECISION MAKING	<p>CO1: Able to explain the importance of management Accounting and Financial Statement analysis.</p> <p>CO2: Understand the concepts of Ratio Analysis and computation of different ratios according to the requirements of the organisation</p> <p>CO3: Prepare cash flow statements as per AS 3. Evaluate the different types of budgets and budgetary control.</p> <p>CO4: Evaluate the different types of budgets and budgetary control.</p> <p>CO5: Analyse the various marginal costing techniques and apply the same for decision making</p>

CORE 27	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	CO1: Understand the process and types of investment. CO2 : Identify the Relationship of Risk and Return. CO3: Discuss about technical, industrial and economic analysis. CO4: Learn the theories of portfolio management and identifying the techniques of efficient portfolio management, CO5: Gain Knowledge on Bond Marketing in India
CORE 28	INCOME TAX LAW AND PRACTICE – II	CO1 : Calculate Income taxable under the head Capital Gains. CO2 : Compute Income with Permissible deductions from gross total income CO3: Demonstrate the provisions of clubbing, set off and carry forward of losses. CO4: Assess the Net taxable Income of an individual assessee. CO5: Explain the different types of tax assessments.
CORE 29	INDIRECT TAXATION	CO1: Understand the basics of Indirect tax principles. CO2: Generalize the importance of GST in the current tax structure. CO3 Apply the concept of GST in taxation proceedings. CO4: Describe the guidelines of GST Assessment and audit. CO5 : Summarize the important regulations of customs law.
CORE PRACTICAL II	COMPUTER APPLICATIONS IN BUSINESS-II	CO1: Understand the automated accounting system- Tally.ERP 9. CO2 : Associate the importance of GST package in Tally.ERP 9. CO3: Analyse and evaluate various forms of accounting (Accounting groups, vouching, Accounts with inventory) in automated accounting system. CO4: Compute Budgets and Variance analysis in Ms-Excel CO5 : Facilitates practical implications of Tally.ERP 9 and Ms-Excel in maintaining books of accounts.

PROJECT VIVA-VOCE	PROJECT VIVA-VOCE	CO1 :Gain general knowledge on various domains. CO2 :Acquire the ability to apply basis statistical tools CO3 :Synthesize the collected data into written report. CO4 :Demonstrate their presentation skills CO5 :Acquire skills to use E-LEARNING RESOURCES Independently
INTERNSHIP	INTERNSHIP	CO1 :Take up the role of tax consultants and audit assistants. CO2 :Demonstrate employability skills CO3 :Gain technical knowledge CO4 :Exhibit communication skills CO5 : Gain Report writing skills