Sl. No	Paper	Course	Course code	No of hours	Credits
1	1.3	Financial Accounting	CC11N1	56	2
2	1.4	Indian Financial System	CC11N2	56	2
3	1.5	Marketing and Services Management	CC11N3	56	2
4	1.6	Methods and Techniques for Business Decisions.	CC11N4	56	2

COURSE OUTCOME FOR FINANCIAL ACCOUNTING

Course   : Financial accounting

Program   : B.Com

Subject code   : CC11N1

Financial accounting

- At the end of the course, student will be able to understand the accounting principles and types of accounting .

- Should be able to pass a journal entry and post into ledger accounts.

- <u>Prepare</u> a basic financial statements.

- <u>Calculate</u> royalty amount .

- <u>Able</u> to <u>categorize</u> between partnership firm and limited company.

<u>COURSE OUTCOME FOR INDIAN FINANCIAL SYSTEM</u>

<u>Course</u> : **Indian Financial System**

<u>Course code</u> : **CC11N2**

<u>Program</u> : B.Com I Sem

AT the end of the course student will be able To

1. **Classify** the Financial system based on categories
2. **Evaluate** the factors contributing to the growth of Indian Financial system and how it has an impact on the Indian economy
3. **Design** their own strategies for Money market and Capital Market
4. **Analyze** the cases on Banking and Non banking Institutions and strategies taken by the Financial institutions at different stages
5. **Design** the Commercial Banks plan and functions by doing SWOT analysis.
6. **Design** the Regulatory Institutions their roles ,objectives and functions
7. **Evaluate** the impact of information technology on financial services

<u>COURSE OUTCOME FOR</u>
Methods and Techniques for Business Decisions.

<u>Course</u> : Methods and Techniques for Business Decisions.

Course code : **CC11N2**

Program : B.Com I Sem

At the end of the course student will be able to

Understand the number system.
1. Differentiate and solve theory of equations.
2. Explain and understand the concept of progressions.
3. Solve the theory of equations
4. Solve the commercial arithmetic.

II Semester

Course outcome

Sl. No	Paper	Course	Course code	No of hours	Credits
1	2.1	Advanced Financial Accounting	CC22N1	56	2
2	2.2	Retail Management	CC22N2	56	2
3	2.3	Banking Law and Operations		56	2
4	2.4	Quantitative Analysis for Business Decisions – I		56	2

COURSE OUTCOME

Course   : Advanced   Financial Accounting

Program   : B.Com

Subject code   : CC22N1

Advanced financial accounting

- At the end of the course, student will be able to <u>understand</u> the different clauses in claiming insurances

- <u>Should</u> be able to <u>identify</u> differentiate between joint venture and partnership firm

- <u>Should</u> be able to prepare memorandum of different companies

- <u>Analyze</u> the financial statements of the company

COURSE OUTCOME FOR RETAIL MANAGEMENT

Course   : **Retail management**

Course code   : BRMC6S

Program   : BBA VI Sem Marketing specialization

AT the end of the course student will be able To

1. **Classify** the retailers based on categories- traditional, merchandise offered ownership, operations and non store retailing.
2. **Evaluate** the factors contributing to the growth of Indian retail industry and how it has an impact on the GDP of Indian economy
3. **Design** their own strategies for satisfying the retail customers
4. **Analyze** the cases on retail life cycle and strategies taken by the retail players at different stages during introduction, growth, maturity and decline stages.
5. **Design** the retail business plan by doing SWOT analysis.
6. **Design** the retail marketing mix and make decisions on product merchandise, price, supply chain, and promotional mix with respect to their retail business.
7. **Evaluate** the impact of information technology on retail business concerns.

COURSE OUTCOME FOR Banking Law & Operations

Course : **Banking Law & Operations**

Course code :

Program **:** B.Com II Sem

AT the end of the course student will be able To

1. **Identify** the kinds of Negotiable Instruments and its features
2. **Understand** the relationship between Banker and customer through general and special relationships.
3. **Analyze** about Banking operations ,specially collecting Banker ,paying banker and lending operations
4. **Understand** the new technology in Banking like E-services, Debit and credit cards, internet banking, ATM, Electronic Fund transfer
5. **Classify** the customers based on categories and functions.
6. **Evaluate** the factors contributing to the growth of Indian Banking industry and how it has an impact on the GDP of Indian economy.
7. **Design** their own strategies for satisfying the Bank customers

Course : Quantitative Analysis for Business Decisions –I

Course code :

Program **:** B.Com II Sem

- It familiarizes the students with various Statistical Techniques for their application in Business Decisions.
- Spearman's Rank Correlation Coefficient
- Components of Time Series
- Population, Parameter and Statistic
- Importance of Probability- Experiment, Event and types of events

III   Semester

Course outcome

Sl. No	Paper	Course	Course code	No of hours	Credits
1	3.1	Corporate Accounting		56	2
2	3.2	Financial Management		56	2
3	3.3	Business Ethics		56	2
4	3.4	Quantitative Analysis for Business Decisions –II		56	2
5	3.5	Public Relations and Corporate Communication		56	2

- **Course :** Financial Management

  At the end of the course student will be able to
- Present value of money.
- Working capital management
- Net present values, Accounting rate of returns and dividend policies

- **Course : Corporate Accounting**

  At the end of the course student will be able to
- Discriminate between Financial accounting and Cost Accounting.
- Compute the difference between marginal costing and absorption costing.
- Estimates the Economic Order quantity .
- Understand the methods of pricing materials issues – FIFO, LIFO.
- Compute labour remuneration.
- Evaluate the reconciliation of cost and financial accounts.

Course: Public Relations and Corporate Communication

At the end of the course student will be able to

• Summarize the meaning, objectives, functions and process of HRM; duties and responsibilities of HR manager and recent trends in HRM.
• Understand the meaning and importance of HRP; meaning and methods of Recruitment; meaning and steps in Selection process; problems involved in Placement.
• Describe the objective, purpose and need for Training and Induction and on-the-job and off-the-job methods of training.
• Explain the meaning and objectives of Performance Appraisal; traditional and modern methods with their uses and limitations; meaning and objectives of Compensation.
• Examine the purpose and basis of Promotion; reasons and types of Transfer; Right sizing of workforce and its importance.
• Realize the role of HRD; Knowledge management and its resources; impact of globalization on HRM and problems in relation to transnational and multinationals.

Course : Quantitative Analysis for Business Decisions –II

- It familiarizes the students with various Statistical Techniques for their application in Business Decisions.
- Spearman's Rank Correlation Coefficient
- Components of Time Series
- Population, Parameter and Statistic
- Importance of Probability- Experiment, Event and types of events

Course : Business Ethics
At the end of the course student will be able to

- Create business planning process .
- Understand the international entrepreneurship opportunities and challenges .
- Identify the risk involved and in a venture capital opportunities.
- Design the CSR activity for various corporate for environmental awareness.
- Determine the boundaries of social entrepreneurship.
- Demonstrate an ability to engage in critical thinking by analyzing situations and constructing and selecting viable solutions to solve problems.
- Understand legal forms and ethics as an entrepreneur and develop a business plan.

IV   Semester

Course outcome

Sl. No	Paper	Course	Course code	No of hours	Credits
1	4.1	Advanced Corporate Accounting	CC14N1	56	2
2	4.2	Cost Accounting	CC14N2	56	2
3	4.3	E-Business and Accounting	CC14N3	56	2
4	4.4	Stock and Commodity Markets	BSCC6S	56	2
5	4.5	principles of Event Management		56	2

COURSE OUTCOME FOR COST ACCOUNTING

Course   :   **Cost Accounting**

Course code   :   **CC14N2**

Program   : **B.Com IV Sem A & B**

At the end of the course, student will be able to:

1. **Discriminate** between Financial accounting and Cost Accounting.

2. **Compute** the cost sheet

3. **Estimates** the profit of tenders and quotations.

4. **Estimates** the Economic Order quantity

Course   :   **Advanced** Corporate Accounting
Course code   :   **CC14N2**

Program   : **B.Com IV Sem A & B**

1. **Understand** the methods of pricing materials issues – FIFO, LIFO , SAM , WAM.

2. **Compute** labour remuneration under Halsey , Taylor's Remuneration method.

3. **Evaluate** the reconciliation of cost and financial accounts under Direct and Indirect Method.

COURSE OUTCOME FOR EBA

Course   :   EBA
Course code   :
Program   : B.Com IV Sem A & B

At the end of the course, student will be able to:

1:    Understand meaning and history of e-commerce, advantages and
      disadvantages of e-commerce, e-commerce business models, e-
      commerce revenue models, emerging trends, web auctions, virtual
      communities, portals.

2:    Explain web server, internet, world wide web, hardware and
      software for web servers, website and internet utility programs, web
      hosting and choices of web hosting and shopping cart software

3:    Demonstrate features of tally software, advantages, hardware
      required, preparation for installation of tally software, installation,
      items on tally screen, creating a new company, company features
      and inventory features.

4:    Configure tally, voucher entry, groups, ledgers, trial balance,
      accounts books, journal register and balance sheet.

5:    Generate basic reports in tally- financial statements- accounting
      books and registers- and inventory books and registers.

COURSE OUTCOME

Course   : Stock and commodity markets

Program   : B.com

Subject code   : BSCC6S

Stock and Commodity Markets

- At the end of the course, student will be able to understand the stock and commodity markets positions.

- Calculate the Sensex and Nifty.

- Know the process of opening Demat A/C

- Analyze SEBI norms.

- Classify different kinds of derivatives and trade.

- Categorize different commodities and match the commodities with the commodity exchange.

V   Semester

Course outcome

Sl. No	Paper	Course	Course Code	No of hours	Credits
1	5.1	Entrepreneurship Development	**CC15N1**	56	2
2	5.2	International Financial Reporting Standards	**CCE5N2**	56	2
3	5.3	Income Tax – I		56	2
4	5.4	Costing Methods	**CC15N3**	56	3
		Electives : Accounts			
5		Advanced Accounting	EWEC5S	56	2
6		Goods and Services Tax	HRMC5S	56	2
		Electives : Finance			
7		International Financial Management	AFMC5S	56	2
8		Goods and Services Tax	FMSC5S	56	2

COURSE OUTCOME FOR COSTING METHODS

Course   :   **Costing Methods**

Course code   :   **CC15N4**

Program   : **B.Com V Sem**

At the end of the course, student will be able to:

1. **Comparison** between Jab and Batch Costing.

2.   **Problems** on Joint and By- Products

3.   **Procedure** of contract costing

4.   **Problems** on Contract Costing

5.   **Preparation** of job cost statement

6.   **Preparation** of activity base cost statement

COURSE OUTCOME FOR ADVANCED ACCOUNTING

Course : **Advanced Accounting**

Course code : **CCE5N1**

Program : **B.Com V Sem**

At the end of the course, student will be able to:

1. **Understand** the important provisions of banking regulation act of 1949.

2. **Performa** of bank final accounts.

3. **Interpret** life and general insurance

4. **Concepts** relating to insurance companies

5. **Models** of final accounts of insurance companies

6. **Generalize** the need and purpose of farm accounting.

7. **Problem** on investment accounting – Cum interest and Ex- interest.

Course : Entrepreneurial Development

At the end of the course student will be able to

Understand the concept ENTREPRENEURSHIP.

Understand and remember about small scale industries - tiny industries - ancillary industries - cottage industries.

Analyze Concept of Business opportunity, scanning the environment for opportunities, evaluation of alternatives and selection based on personal competencies.

Evaluate the Business Plan –Its Financial aspects - Marketing aspects - Human Resource aspects - Technical aspects - Social aspects .

Understand Implementation of the project.

Analyse and evaluste the sick industry - Causes of Industrial Sickness - Preventive and Remedial Measures for Sick Industries

Course : International Financial Reporting Standards

At the end of the course student will be able to

Understand relevance of IFRS to India; merits and limitations of IFRS

Understand List of International accounting standards issued by IASB.

Recognition criteria's for Investment properties, Government grants, Borrowing costs, Construction contracts, share based payments Understand Database management systems.

Statement of changes in equity (SOCE)

Course : INCOME TAX - I

At the end of the course student will be able to

Assessment, Assessment Year, Previous Year

Exempted Incomes U/S 10 - Restricted to Individual Assessee.

Provident Fund - Profits in Lieu of Salary – Gratuity -Commutation of Pension.

Deductions from Annual Value – Problems on Income from House Property

Course : COSTING METHODS

At the end of the course student will be able to

Understand the concept prerequisites, job costing procedures, Features, objectives, applications, advantages and disadvantages of Job costing

Features of Process Costing, applications, comparison between Job costing

Applications of contract costing

profit on incomplete contracts

ACCOUNTS ELECTIVE

Course : ADVANCED ACCOUNTING

At the end of the course student will be able to

After the completion of this course, the student will be able to

Understand the concept of Business of banking companies

books of accounts – special features of bank accounting, final accounts

endorsement and other obligations.

Understand the workings of Preparation of Final accounts of insurance companies.

current purchasing power method (CPP) and current cost accounting method.

ACCOUNTS ELECTIVE

Course : GOODS AND SERVICES TAX

At the end of the course student will be able to

Constitutional amendments - Structure of GST

Input service distributor, Job work, Manufacture, Input tax, Input tax credit, Person,
Compulsory registration, Deemed registration, Special provisions for Casual taxable

FINANCE ELECTIVE

Course : INTERNATIONAL FINANCIAL MANAGEMENT

At the end of the course student will be able to

The economic environment for business

Adjusting for risk and uncertainty in investment appraisal

Sources of, and raising business finance - Estimating the cost of capital,

Differences and Interest rate fluctuations

VI   Semester

Course outcome

Sl. No	Paper	Course	Course code	No of hours	Credits
1	6.1	Business Regulations	**CC16N1**	56	3
2	6.2	Principles and Practice of Auditing		56	3
3	6.3	Income Tax – II		56	3
4	6.4	Management Accounting	**CC16N4**	56	3
		Electives : Accounts			
5		Business Taxation	EWEC5S	56	2

6		Cost Management	HRMC5S	56	2
		Electives : Finance			
7		Performance Management	AFMC5S	56	2
8		International Auditing & Assurance	FMSC5S	56	2

COURSE OUTCOME FOR BUSINESS REGULATIONS

Course   :   **Business Regulations**

Course code   :   **CC16N1**

Program   : **B.Com VI Sem**

At the end of the course, student will be able to:

1. **Understand** the origin, purposes and scope and sources of business law.

2. **Define** Contact and essentials of valid contract.

3. **Demonstrate** the need of Indian Sale of Goods Act 1930.

4. **Illustrate** the importance of the consumer protection act 1956.

5. **Elaborately** explain the procedure to file a consumer complaint.

6. **Outline** the procedure to obtain a patent.

7. **Bring out** the important provisions of FEMA.

8. **Demonstrate** the powers of the Central Government in protecting the

    environment.

9. **List** out the types of pollutants.

COURSE OUTCOME FOR PPA

Course   :   PPA

Course code   :

Program   : B.Com VI Sem

At the end of the course, student will be able to:

CO2	before the commencement of new audit; drafting an audit program; significance of audit note book and audit working papers.	10 hours
CO2:	Understand the meaning, objectives and fundamental principles of internal check, internal control and internal audit; and devise a suitable internal check for: cash sales, avoiding payment of wages for dummy workers, and cash purchases	10 hours
CO3:	Summarize the meaning and importance of routine checking and vouching, classification and types of vouchers; vouching of receipts and payments side of cash book especially-cash sales-receipts from debtors-proceeds of the sale of investments -cash purchases-payment to creditors and deferred revenue expenditure.	12 hours
CO4:	Demonstrate the verification and valuation of assets such as land and building-plant and machinery-goodwill-investments and stock-in-trade; and liabilities like bills payable-sundry creditors and contingent liabilities.	12 hours
CO5:	Understand the appointment, qualification, powers, duties and liabilities, and professional ethics of an auditor; audit procedure of educational institutions-insurance companies and co-operative societies.	10 hours

COURSE OUTCOME FOR COST ACCOUNTING

Course : **Management Accounting**

Course code : **CC16N4**

Program : **B.Com VI Sem**

At the end of the course, student will be able to:

1. **Discriminate** between Financial accounting and Management Accounting.

2. **Interpret** the financial statements and Trend Percentage.

3. **Analyze** the Ratio of different companies and interpret.

4. **Evaluate** the Cash flow statement.

5. **Determine** the fund flow statement

6. **Understand** the needs and importance of management reporting.

Course : BUSINESS TAXATION
Course code : **CC16N1**

Program : **B.Com VI Sem**

At the end of the course, student will be able to:
1. **Understand** Sales tax / CST – Levy and Collection of duties not covered

2. **Define** Computation of Firm's Business Income – Treatment of Interest

3. Taxable Income of Companies – Minimum Alternative Tax (MAT)
4. **Demonstrate** 80G, 80GGB, 80IA, 80 IB and Problems on Computation of Tax Liability.

Course   **:**   COST MANAGEMENT

Course code   **:**   **CC16N2**

Program   **: B.Com VI Sem**

At the end of the course, student will be able to:

1. **Understand** product design, target costing, value analysis, value engineering, value chain analysis
2. **Define** Absorption Costing V/s Marginal Costing
3. marginal cost equation, Break even analysis
4. Material Variance, Labour Variance and Overheads Variance
5. **Demonstrate** Steps in the implementation of ABC

Course   **:**   INTERNATIONAL AUDITING & ASSURANCE

Course code   **:**   **CC16N2**

Program   **: B.Com VI Sem**

At the end of the course, student will be able to:

1. Concepts of Accountability, Stewardship and Agency, Elements of an Assurance Engagement
2. Mechanism to control auditors, Statutory Regulations
3. Directors responsibilities, Role and structure of Audit Committee
4. Internal audit, Limitations of internal audit, Outsourcing
5. **Demonstrate** Analytical procedures in planning, Compute and interpret key ratios
6. Contents of the overall Audit Strategy and Audit Plan