

PROGRAMME NAME: B.COM**PROGRAMME OUTCOMES 2021-2022**

PO 1	To gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication and computer.
PO 2	To acquire practical knowledge to take up the task of accounting professionals.
PO 3	To serve as a launch pad for professional programmes like CA, CMA and ACS.
PO 4	To demonstrate progressive learning of various financial issues related to individuals and businessmen to setting up their own business start-up.
PO 5	To do their higher education and can build their career as business professionals.

SL. NO.	COURSE NAME		COURSE OUTCOME
SEM I 1	FINANCIAL ACCOUNTING -I	CO 1	To understand book keeping and accounting concepts, conventions and accounting information.
		CO 2	To prepare financial statements in accordance with generally accepted accounting principles.
		CO 3	To understand about the preparation of Bank Reconciliation Statement.
		CO 4	To estimate the Bill of Exchange and its accounting treatment.
		CO 5	To demonstrate the understanding of the various methods of depreciation.
		CO 6	To ascertain the procedures of single entry and double entry system.

2	BUSINESS ORGANISATION AND MANAGEMENT	CO 1	To know the various forms of business organisation and its functions.
		CO 2	To acquire knowledge about manufacturing and service sector in India.
		CO 3	To understand the latest developments and technological innovations in the organisation of business.
		CO 4	To develop knowledge about evolution of management thoughts and to better understanding of planning and decision making.
		CO 5	To give an idea about organisation structure and different types of organisation.
		CO 6	To provide an idea about leadership, theories of motivation, importance of communication and principles of co-ordination.
3	PROFESSIONAL ENGLISH FOR COMMERCE & MANAGEMENT – I	CO 1	Recognise their own ability to improve their own competence in using the language.
		CO 2	Use language for speaking with confidence in an intelligible and acceptable manner.
		CO 3	Understand the importance of reading for life, Read independently unfamiliar texts with comprehension.
		CO 4	Understand the importance of writing in academic life
		CO 5	Write simple sentences without committing error of spelling or grammar.
		CO 1	To understand business economics and importance of business economics for managerial decision making.

4	BUSINESS ECONOMICS	CO 2	To determine the position of firms using demand and supply conditions.
		CO 3	To analyse cost effective production techniques.
		CO 4	To use the demand estimation to forecast demand trends and change.
		CO 5	To analyse market situations to establish market equilibrium.
		CO 6	To examine pricing theory to decide on strategies.
5	ENVIRONMENTAL STUDIES	CO 1	Understand the definition, scope and importance of natural resources and associated problems
		CO 2	Understand the concept of ecosystem and different types of ecosystem
		CO 3	Understand biodiversity and its conservation
		CO 4	Understand causes, effects and control measures of environmental pollution
		CO 5	Understand the social issues and the various law to protect environment

SEM II	FINANCIAL ACCOUNTING - II	CO 1	To know the similarities between consignment and joint venture.
		CO 2	To prepare various accounts namely accounts of non-trading concern and professionals, royalties.
		CO 3	To understand the facts related to consignment and joint venture with normal and abnormal losses.
		CO 4	To know about the preparation of balance sheet and income and expenditure account.
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		CO 5	To identify the nature of expenses as capital and revenue for correct presentation in the final accounts of any company.
		CO 6	To know about the differences between hire purchase and installment system.
		CO 7	To evaluate the process of royalties with minimum rent and short workings
6	PRINCIPLES OF INSURANCE	CO 1	To know the overall aspects of Life Insurance and General Insurance.
		CO 2	To understand the classification of Life Insurance.
		CO 3	To understand the concept of Fire Insurance
		CO 4	To understand the concept and progress of Marine Insurance in India.
		CO 5	To ascertain the principles of Personal Accident Insurance, Motor Insurance, Burglary Insurance, Agricultural Insurance and Health Insurance.
7	PROFESSIONAL ENGLISH FOR COMMERCE & MANAGEMENT – II	CO 1	Enhance their competence in the use of English with particular reference to the workplace situation.
		CO 2	Enhance creativity to enable innovative thinking ways to solve issues in the workplace.
		CO 3	Develop competence and competitiveness and thereby improve employability skills.
		CO 4	Help those with research bent of mind develop their skills in writing reports and research proposals.
		CO 5	Attend interviews with boldness and confidence.
		CO 1	To understand the nature, importance and classification of markets.
		CO 2	To understand the functions of marketing and marketing mix.

8	MARKETING	CO 3	To evaluate the life cycle of products.
		CO 4	To understand about the product line and product life cycle through modification.
		CO 5	To know the various channels of distribution.
		CO 6	To know the concept of International Marketing, Import and Export Marketing
9	VALUE BASED EDUCATION	CO 1	Understand concepts of social justice and contributions of social reformers
		CO 2	Understand the concept and principles of human rights and rights of marginalised people
		CO 3	Understand social issues and concept of communal harmony
		CO 4	Understand concept and need for media education and globalized world scenario
		CO 5	Understand the values and overall ethics
SEM III	ADVANCED FINANCIAL ACCOUNTING	CO 1	To understand the accounting system of branch and departmental accounts.
9		CO 2	To know the preliminaries before admitting a person as a partner
		CO 3	To understand the various kinds of goodwill treatment followed in partnership accounts
		CO 4	To understand the dissolution of partnership and partnership firms.
		CO 5	To understand the insolvency of a partner or all partners and the Garner Vs Murray rule.
		CO 6	To prepare the accounts for amalgamation of firms.

10	BANKING THEORY LAW AND PRACTICE	CO 1	To understand the basic concept used in banking.
		CO 2	To know the various kinds of banking and their functions.
		CO 3	To know the banking product or services.
		CO 4	To know the development of technology in banking company.
		CO 5	To know the Reserve Bank of India and their importance in banking industry.
11	COMPUTER APPLICATIONS IN BUSINESS	CO 1	To understand the basic concepts and terminologies used
		CO 2	To familiarize in MS Word
		CO 3	To familiarize in MS PowerPoint
		CO 4	To prepare a document in excel program
		CO 5	To know the internet protocols, to compose and view email etc.
12	CONSUMER PROTECTION	CO 1	To familiarize with the rights of consumer, the social framework of consumer rights.
		CO 2	To know the exploitations of consumers in different ways
		CO 3	To know the various rights of consumers in Consumer Protection Act
		CO 4	To know the practical issues in consumer related matters.
		CO 5	To know about the various forms of complaint.
13	BUSINESS COMMUNICATION	CO 1	To know the barriers of communication and essentials of a good business communication
		CO 2	To know the various kinds of business correspondence and to include the important points to be covered.
		CO 3	To know the banking, insurance and agency correspondence

		CO 4	To know different secretarial correspondence
		CO 5	To know how to prepare an effective resume and technical developments in the field of communication

SEM IV 14	QUANTITATIVE TECHNIQUES	CO 1	To analyse the practical applications of Analytical Geometry in business field.
		CO 2	To know about matrix algebra, scalar multiplication and also to find out the inverse of a matrix.
		CO 3	To know the measures of central tendency and to apply to measure averages.
		CO 4	To apply the tools on measures of dispersion that are useful for estimating variations.
		CO 5	To apply the various methods for calculating correlation coefficient.
		CO 6	To apply regression analysis for estimating values for future period.
		CO 7	To understand the concepts about indices and time series.
15	LOGISTIC MANAGEMENT	CO 1	To introduce basic concepts in logistics with special emphasis on maritime shipping.
		CO 2	To understand multimodal transport concept and inventory services.
		CO 3	To understand the concept of life cycle support and measurement system.
		CO 4	To know about electronic data interchange standards.
		CO 5	To familiarise with multimodal transport and warehouse resources and strategies.
16	APPLICATION OF	CO 1	To develop the computerised knowledge in accounting.
		CO 2	To impart the basic principles and concepts of computerized accounting.
		CO 3	To gain knowledge on the use and application of tally.

	TALLY IN ACCOUNTING	CO 4	To learn about the concept of vouchers.
		CO 5	To create company in tally.
		CO 6	To create knowledge of inventory accounting.

17	HUMAN RIGHTS	CO 1	To impart basic knowledge about human rights and its types.
		CO 2	To know about violation patterns and action against such violations by law.
		CO 3	To understand about the rights of disabled persons.
		CO 4	To know about the legal provisions of bonded labour.
		CO 5	To understand about the minority rights commission and its functions.

18	ENTREPRENEURSHIP DEVELOPMENT	CO 1	To understand the significance of entrepreneurial skills.
		CO 2	To know about the developing ideas and techniques of business.
		CO 3	To understand about the procedures of start up.
		CO 4	To identify the institutional support provided to entrepreneurs.
		CO 5	To analyse the application of various accounting statements

SEM V	CORPORATE ACCOUNTING I	CO 1	To understand about the issue of shares and debentures.
		CO 2	To understand about the redemption of preference shares.
		CO 3	To understand the calculation of profit prior to incorporation.
		CO 4	To practice the maintenance of final accounts as per revised accounting standards.
		CO 5	To understand the accounting for amalgamation and external reconstruction.

		CO 6	To analyse the various schemes for capital reduction.
		CO 7	To evaluate the preparation of liquidator's financial statement
20	COST ACCOUNTING	CO 1	To explain the elements of cost.
		CO 2	To adapt appropriate method for material control.
		CO 3	To understand the different types of overheads.
		CO 4	To apply the process costing.
		CO 5	To debate about the variances of various costing.
21	BUSINESS LAW	CO 1	To differentiate the Contracts and Agreements.
		CO 2	To validate offer, acceptance and consideration.
		CO 3	To identify the frauds misrepresentations unlawful agreements.
		CO 4	To know the procedures for entering into the various types of contracts.
		CO 5	To analyse the contract of sale.
22	RESEARCH METHODOLOGY	CO 1	To know the criteria for good research.
		CO 2	To recognise the various research designs.
		CO 3	To analyse the different types of sampling designs.
		CO 4	To know about the various elements of data collection.

		CO 5	To differentiate the questionnaire and schedule.
		CO 6	To identify the mechanics of research report writing
23	INCOME TAX LAW & PRACTICE I	CO 1	Understand the meaning of person, assessee, previous year, assessment year, total income
		CO 2	Identify the residential status and incidence of tax and solve problems
		CO 3	Compute taxable income from salary

		CO 4	Compute taxable income from house property
		CO 5	Understand the meaning of business and profession and compute taxable income
24	PERSONALITY DEVELOPMENT	CO 1	Understand the determination of personality traits, self-awareness, SWOT analysis and goal setting.
		CO 2	Gain knowledge on self-monitoring, Perception, attitude and assertiveness.
		CO 3	Understand the terms of Team Building, Leadership, Theories, Negotiation skills, and types of conflicts management
		CO 4	Describe communication skills, types of transactions, stress and consequences of stress.
		CO 5	Understand social grace at work dress code, group discussion, employer expectations in interview and planning.
SEM VI 25	CORPORATE ACCOUNTING II	CO 1	Prepare liquidators' final statement of account.
		CO 2	Prepare Financial Statements of Banking Companies
		CO 3	Prepare Accounts of Electricity companies and Calculate Reasonable Return
		CO 4	Prepare consolidated Balance Sheet
		CO 5	Understand the methods of Human Resource Accounting.

26	MANAGEMENT ACCOUNTING	CO 1	To understand the basic concepts of management accounting and types of ratios can be applied for evaluating the performance and financial position of a firm.
		CO 2	To evaluate the performance of a firm using fund flow and cash flow statement.
		CO 3	To prepare various budgets and understand the features and importance of budgets
		CO 4	To identify the significance of standard costing, use marginal costing techniques for optimizing cost and profit.

		CO 5	To Understand the Capital Budgeting Importance and various Appraisal methods forevaluating and performance of firm
27	INDUSTRIAL LAW	CO 1	To know the provisions of Factories Act
		CO 2	To know about the welfare, safety and health of workers.
		CO 3	To understand the disputes of strike, lock out, retrenchment, lay off and compensation
		CO 4	To understand the Trade Union Act
		CO 5	To know the rights and duties of Employee State Insurance
28	AUDITING AND CORPORATE GOVERNANCE	CO 1	To understand Basic Principles of Auditing, Internal Control, Vouching and verification
		CO 2	To understand the Positions and status of Statutory Auditors under the Companies Act 2013
		CO 3	To know about special Areas of Audit and Recent Trends in Auditing.
		CO 4	To understand the Conceptual framework of Corporate Governance models, codes and Standards.
		CO 5	To know the Concept of CSR and business Ethics under the Companies Act 2013
29	INCOME TAX LAW & PRACTICE II	CO 1	Identify long term and short-term capital gain and calculate taxable capital gain
		CO 2	Understand income under the head other sources and solve problems
		CO 3	Compute set-off and carry forward of losses and aggregation of income
		CO 4	Identify the deductions from Gross Total Income and understand returns, filing of return of income, due date, kinds of assessment and assessment procedure
		CO 5	Compute income tax liability of individuals

30	MAJOR PROJECT	CO 1	Develop understanding of research methodology and its applications
		CO 2	Understand the different methods of data collection and its interpretation
		CO 3	Develop analytical skills in generalization of things and concepts
		CO 4	To apply and understand Ethics in Production
		CO 5	To understand how to handle customer complaints and services-oriented industries

