

Course Outcome
B.Com (Accounting and Finance)

Financial Accounting – I (Core Paper)

CO1	Develop and understand the nature and purpose of financial statements in Relationship to decision making.
CO2	Analyse the ability to use the fundamental accounting equation to analyze the effect of business transactions on an organization's accounting records and financial statements.
CO3	Evaluate the ability to use a basic accounting system to create (record, classify, and summarize) the data needed to solve a variety of business problems.
CO4	Create the ability to use accounting concepts, principles, and frameworks to analyze and effectively communicate information to a variety of audiences.
CO5	Understand the ability to use accounting information to solve a variety of business problems.

Financial Accounting – I (Core Paper – Practical)

CO1	Analyse business transactions using accrual basis accounting according to Generally Accepted Accounting Principles (GAAP).
CO2	Apply the manually prepare journal entries and post to ledger accounts using double-entry Accounting procedures.
CO3	Aware of preparation of Final accounts.
CO4	Have knowledge in the accounting practice prevailing and knowledge in bill of Exchange.
CO5	Have knowledge to prepare Income and Expenditure statement.

Computer Application in Business

CO1	Understand basics of computer– input devices, output devices, hardware, software and operating system - based content
CO2	Perform word processing, data creation, editing and formatting documents in the Software
CO3	Get the knowledge to calculate, organize, edit and present the numerical data in spread sheet.
CO4	Utilize database for creating files, perform queries, and create forms and reports
CO5	Integrate Microsoft Access applications in business for creation of database

Computer Application in Business – Practical

CO 1	Recognize when to use each of the Microsoft Office programs to create professional and academic documents.
CO2	Use Microsoft Office programs to create personal, academic and business documents following current professional and/or industry standards.
CO 3	Apply skills and concepts for basic use of computer hardware, software, networks, and the Internet in the workplace and in future coursework as identified by the internationally accepted Internet and Computing Core (IC3) standards.
CO 4	Relate real-life MS Word applications for professional or personal use.
CO 5	Demonstrate fundamental knowledge of MS Word.

Managerial Economics

CO1	Apply economic reasoning to the analysis of selected contemporary economic Problems
CO2	Understand how households (demand) and businesses (supply) interact in various market structures to determine price and quantity of goods and services produced and consumed
CO3	Analyse the efficiency and equity implications of government interference in Markets
CO4	Evaluate the intent and outcomes of government stabilization policies designed to correct macroeconomic problems
CO5	Use economic problem-solving skills to discuss the opportunities and challenges of the increasing globalization of the world economy

Financial Accounting – II

CO1	Create funds for replacement of assets.
CO2	Evaluate the performance of the department with previous result.
CO3	Analyze the licenses for Royalties.
CO4	Evaluate the inventory, profit and loss account of the Business
CO5	know about partnership admission, retirement & death, insolvency

Financial Accounting – II - Practical

CO1	After successfully qualifying practical examination, students will be awarded certificate to work with well-known accounting software.
CO2	Student will do their own create company, enter accounting voucher entries including advance voucher entries, do reconcile bank statement, do accrual adjustments, and also print financial statement.
CO3	Students do possess required skill and can also be employed as Tally data entry operator.
CO4	This is a beginner course of tally. ERP covering the topics basics of accounting and inventory in tally.
CO5	It's designed to handle accounts in simple.

Financial Services

CO 1	The course provides a complete package of finance and financial services related subjects so that the students are well equipped with the functional aspects of the various types of financial products and services available in our country.
CO 2	The curriculum provides knowledge about banking, insurance, investments and portfolio management, international finance etc.
CO 3	The course offers vast employment potential in the banking sector, insurance sector, investment and merchant banking activities, capital markets, share Broking and derivatives market.
CO 4	The course provides the knowledge about Mutual fund
CO 5	The subject of finance, provides the knowledge about Credit Ratings

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Agriculture Economy of India

CO1	Understand the basic elements of economics aspects and Indian Rural Economy
CO2	Develop the Agricultural Labour and Mechanization of Agriculture
CO3	Understand the theories Agricultural Marketing, Pricing & measures to improve the marketing system
CO4	know the law of Agricultural Finance and Agricultural Refinance
CO5	Understand the Land Tenure system in India, tenancy Legislation and land ceiling

Corporate Accounting –I

CO1	Understand the accounting procedure for company
CO2	Understand the mobilization of funds through debenture
CO3	Acquire knowledge about various aspects of amalgamation and internal reconstruction
CO4	Identify the accounting system of holding company and subsidiary company
CO5	Understand the final account format of banking and insurance companies

Corporate Accounting –I – Practical

CO 1	know how the companies issue of shares forfeiture and reuses, convert their shares into Stocks
CO 2	Acquaint students with the legal formats and special items and adjustment pertaining to Underwriting of Shares and Debentures, Valuation of Shares etc.
CO 3	Understand the how profits or losses are distributed before and after incorporation of Companies.
CO 4	Examine the companies goodwill
CO 5	Evaluate the liquidation of companies

Financial Management

CO 1	Familiarize Participants with Fundamentals of Financial Management in an Organization.
CO 2	Explore & Develop the Financial Environment in which Firms & Managers must Operate.
CO 3	Evaluate the Concepts of Financial Management and Investment, Financing and Dividend Policy Decisions of a Business Concern.
CO 4	Analyze the Complexities Associated with Management of Cost of Funds in the Capital Structure.
CO 5	Apply and Leverage and EBIT, EPS Analysis Associate with Financial Data in the Corporate.

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Business Mathematics

CO1	Recall the fundamental concepts of profit and loss
CO2	Explain the suitability of interest in business situation
CO3	Understand the fundamental concepts of stock exchange and its related problems
CO4	Apply the concept of matrix in system of linear equation
CO5	Understand the concept of LPP & construct the solution by using the graphical method.
CO6	Motivate students follow ethics in business transaction

Business Correspondence

CO1	Understand Importance of Business communication
CO2	Learning about the Dimensions of communication, Barriers to communication
CO3	Learning Fundamental of Business writing, Format of Business
CO4	Students will be able to write the Inquiry letter, complaint letter Persuasive letter, Proposal, Report Writing
CO5	Students will be able to Spoken skills Conducting Presentation, Oral presentation, Debates, Speeches, Interview

Corporate Accounting – II

CO1	Understand the principles of Mergers and Amalgamation, Absorption
CO2	know the operations of Holding companies
CO3	know the Banking company accounts (New Format)
CO4	Understand the basic principles of Company Insurance
CO5	know the standards of IFRS

Corporate Accounting – II – Practical

CO1	Understand the regulatory environment in which the companies are formed and operate.
CO2	Develop the ability to use the fundamental accounting equation to analyze the effect of business transactions on an organization's accounting records and financial statements.

CO3	Create reporting requirements of the Companies Act and relevant Indian Accounting Standards
CO4	Summarize issue of bonus shares and treatment of prior period profits
CO5	Analysing the company's balance sheet and find out their financial positions

Business Law

CO1	Familiarizes about the contract act.
CO2	Provide practical exposure in evaluation of breach of contract.
CO3	Analyse the partnership act.
CO4	Introduce the students about the sales act in India.
CO5	Provide practical exposure on bailment, guarantees and warranties.

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Business Statistics

CO1	Familiarizes the concept of statistics
CO2	Provide practical exposure on calculation of measures of average
CO3	Provide practical exposure on calculation of measures of correlation and irrigation
CO4	Introduce the students about the concept of provability
CO5	Provide practical exposure on calculation of trend analysis

Customer Relationship Management

CO1	Understand the concepts of CRM and analyze the customer loyalty, optimizing the customer relationship management
CO2	Educate the students on the practical knowledge with customer services its application in marketing and apply basic marketing concepts to solving marketing challenges
CO3	Develop insights to students about technological revolution and corporate culture in CRM
CO4	Analyse the infrastructure, services and organizations involved in current and emerging CRM practices
CO5	Determine the customer relationship management is developed to other business and its importance to the success of the business entity

Cost and Management Accounting

CO1	Understand the role of management accounting information in assisting management in undertaking planning, performance measurement, controlling and decision-making
CO2	Apply traditional and contemporary approaches to product costing in job, process and activity-based costing environments
CO3	Use standard costs to prepare budgets for planning and control purposes
CO4	Identify the relevant information for decision making purposes in order to produce financial analyses for a range of decisions such as product-mix, pricing, outsourcing and special orders
CO5	Figure out the contractual issues in an agency

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Company Law

CO 1	Explains the basic concepts of company law and provide the knowledge of company, shares and kinds of the company.
CO 2	Understand the memorandum of association, describes the memorandum of association and article of association.
CO 3	Describes the use of prospectus in a company by understanding contents of prospectus along with statement in prospectus and its remedies
CO 4	Illustrates the relationship between company and debenture holders. Interprets the management of company it's borrowing and legal position.
CO 5	Identify the Companies Act, provides effective time bound winding up process. It also provides for aspects such as new grounds of winding up.

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Logistics and Supply Chain Management

CO1	Explain and illustrate the significance of logistics operations within a globalised context
CO2	Examine the key challenges and levels of risks involved in international logistics to ensure it operates appropriately within global context
CO3	Describe and explain logistics services and operations on an international scale
CO4	Demonstrate a critical understanding of the various transport modes available and their characteristics in international logistics
CO5	Apply international logistics knowledge and practices in international trade operations

Goods and Service Tax

CO1	This course aims to build upon the principles of income tax law as covered in an introductory undergraduate income tax law subject
CO2	Demonstrate knowledge of the fundamental principles of tax law, including income tax, GST and fringe benefit tax law as it applies to a wide variety of different business types in Australia such as companies, trusts, partnerships and sole proprietors.
CO3	Evaluate and synthesis information and existing knowledge from a number of sources.
CO4	Communicate ideas effectively in informal group discussions
CO5	Demonstrate knowledge of some of the more topical taxation issues affecting businesses in Australia in today's economy.

Corporate Finance

CO1	know the theoretical foundations and methods of corporate financial Management
CO2	Participate the actively and cooperatively in group tasks, and assume a leadership Role
CO3	Standards, methods and interpretations of financial reporting
CO4	Evaluate critically corporate financial management practices with the aim of proposing and implementing improvements
CO5	Apply best practice tools and methods in corporate finance and investment management to different setting

Treasury Management

CO 1	Identify and develop key strategies for treasury management
CO 2	Ascertain the application and valuation of financial instruments
CO 3	Apply the principles learnt in a half day case study
CO 4	Create familiarity with the practical requirements of the accounting standards relevant to treasury management.
CO 5	Evaluate Network with other finance and treasury professionals

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Taxation

CO 1	Know about various basic concepts used in Income tax Act.
CO 2	Impart knowledge on the provisions of Income tax law and practice and make students Compute the assessment practices under the various heads of income
CO 3	Enable students to develop experience in identifying tax issues and applying the income tax Law to arrive at reasoned solutions to problems.
CO 4	Described about the provisions of salary income, House property & business or profession and their computation
CO 5	Exemplify professional judgments and advice on issues relating to tax payable by Individuals, and companies and other business structures in order to calculate an amount of tax payable or advice on a dispute that may alter the amount of tax payable

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Brand Management

CO 1	Demonstrate to difference between Product and Brands
CO 2	Evaluate the pros and cons of brand extension
CO 3	know the brand equity and Positioning & Repositioning of brands
CO 4	Equip with the buyer behaviour concepts and to formulate and justify Buying Decision Behaviour
CO 5	Analyse the buyer problem, buyer decision making process and Post-purchase Behaviour

E Commerce

CO1	Identify and understand Business models and strategy of e-commerce
CO2	Acquire knowledge in Computers
CO3	Know more about Network service and payment system in e-commerce
CO4	Understand the E- On line banking and various delivery channels
CO5	Know about E-commerce technology and security issues

Services Marketing

CO1	Demonstrate an extended understanding of the similarities and differences in services and tangible Products
CO2	Demonstrate knowledge of segmentation and approach to target market.
CO3	Develop strategies and positioning product/services in the market.
CO4	Specify and analyse the consumers' expectation in services
CO5	Acquire the knowledge on emerging trends in service marketing.