

# **COURSE OUTCOMES FOR B.COM PROGRAM**

## **SEMESTER I**

<b>Sr. No</b>	<b>Course Component</b>	<b>Course code</b>	<b>Course</b>	<b>Course Credit</b>	<b>Course Outcomes</b>
1	Discipline Specific Elective (DSE) Course		Accountancy and Financial Management – I	03	<p><b>CO1</b> : Explain the basic concepts of accounting standards and compute inventory valuation.</p> <p><b>CO2</b> : Prepare final accounts of manufacturing firms.</p> <p><b>CO3</b> : Examine the transactions relating to departmental final accounts for effective managerial decisions.</p> <p><b>CO4</b> : Apply accounting methods to calculate hire purchase transactions of traders and relevant financial disclosures.</p>
2	Discipline Related Elective (DRE) Course		Commerce – I	03	<p><b>CO1</b> : Explain the concept and objectives of business in the light of new business trends.</p> <p><b>CO2</b> : Analyze the components of national and international business environment that affects overall governance of international trade.</p> <p><b>CO3</b> : Elucidate business planning, promotion of business unit and its statutory requirements.</p>

					<b>CO4</b> : Relate the concepts and skills of different entrepreneurs for sustainable business.
3	Discipline Related Elective (DRE) Course		Business Economics – I	03	<p><b>CO1</b> : Examine the tools and concept of business economics for effective business operations.</p> <p><b>CO2</b> : Analyze demand for computing and forecasting sales for effective business decision making.</p> <p><b>CO3</b> : Examine production laws to define optimality in production process.</p> <p><b>CO4</b> : Compute various cost concepts including break-even for effective business application.</p>
4	Ability Enhancement Compulsory Course (AECC)		Business Communication – I	03	<p><b>CO1</b> : Explain the different aspects of communication and the modern modes of communication.</p> <p><b>CO2</b> : Analyze the different obstacles in business communication, aspects of business ethics and human rights.</p> <p><b>CO3</b> : Design business and personnel correspondence for effective business communication skills.</p> <p><b>CO4</b> : Develop language and soft skills to enhance managerial effectiveness.</p>
5	Ability Enhancement Compulsory		Environmental Studies – I	03	<b>CO1</b> : Apply the knowledge of components of environment and ecosystem for its preservation

	Course (AECC)				<p><b>CO2</b> : Evaluate availability, utilization and conservation of environmental resources and problems associated with it to find sustainable solutions.</p> <p><b>CO3</b> : Elucidate the problems related to population explosion and emerging issues of safeguarding environment and human health.</p> <p><b>CO4</b> : Examine the concepts of urbanization and its challenges, smart and sustainable cities for improving quality of life.</p> <p><b>CO5</b> : Identify thematic cartographical significant features of the world – map reading and filling.</p>
6	Skill Enhancement Course (SEC)		Foundation Course - I	02	<p><b>CO1</b> : Explain multicultural , linguistic and regional diversity in the society to become responsible citizens.</p> <p><b>CO2</b> : Identify the concepts of stratification relating to gender and disabilities to develop mutual concern for members of society.</p> <p><b>CO3</b> : Examine the disparities and inequalities existing in the society to bring about ethical change.</p> <p><b>CO4</b> : Analyze the Indian Constitution system for sustainable practices.</p> <p><b>CO5</b> : Outline the significant aspects of political processes in urban and rural to be participative citizens.</p>

7	Core Course (CC)		Mathematical and Statistical Techniques – I	03	<p><b>CO1</b> : Compute non-conventional investment modes like shares and mutual funds for building individual investment portfolio.</p> <p><b>CO2</b> : Compute permutation and combination for possible solutions and linear programming to convert real life business problems in mathematical model for optimum outcome.</p> <p><b>CO3</b> : Appreciate measures of central tendency and measures of dispersion as an effective tool of evaluation in varied fields.</p> <p><b>CO4</b> : Calculate probabilities by applying probability laws and theoretical results for effective managerial decisions.</p> <p><b>CO5</b> : Make use of decision-making tools to business problems for better results from several alternatives.</p>
---	------------------	--	---	----	--

## SEMESTER II

Sr. No	Course Component	Course Code	Course	Course Credit	Course Outcomes
1	Discipline Specific Elective (DSE) Course		Accountancy and Financial Management – II	03	<p><b>CO1</b> : Analyze the financial performance and position of small businesses by preparing final accounts from incomplete records.</p>

					<p><b>CO2</b> : Apply accounting procedure for consignment transactions.</p> <p><b>CO3</b> : Explain the application of branch accounting with respect to its different methods.</p> <p><b>CO4</b> : Ascertain fire insurance claims.</p>
2	Discipline related Elective(DRE) Course		Commerce – II	03	<p><b>CO1</b> : Examine the concepts in service sector and its marketing strategies.</p> <p><b>CO2</b> : Appraise the evolution, growth and global context of retail industry.</p> <p><b>CO3</b> : Analyze the emerging trends in the ITES, Banking &amp; Logistics service sectors.</p> <p><b>CO4</b> : Compare and contrast the concepts of commerce &amp; E-commerce in current business Scenario.</p>
3	Discipline related Elective(DRE) Course		Business Economics – II	03	<p><b>CO1</b> : Examine pricing and profitability of perfect competition and monopoly market structures for better business understanding.</p> <p><b>CO2</b> : Evaluate pricing and output decisions in imperfect competitive markets for effective business management.</p> <p><b>CO3</b> : Analyze pricing practices for determining customer value</p>

					<p>in effective managerial decisions.</p> <p><b>CO4 :</b> Compute the value of investment by capital budgeting techniques for better managerial decisions.</p>
4	Ability Enhancement Compulsory Course(AECC)		Business Communication-II	03	<p><b>CO1:</b> Develop presentation skills for effective business communication.</p> <p><b>CO2:</b> Influence group communication by understanding the aspects of interviews, meetings and public relations for effective team building.</p> <p><b>CO3:</b> Build effective business writing skills with respect to preparing trade letters.</p> <p><b>CO4:</b> Improve language writing skills by detailing reports, business proposals and summary making for better managerial decisions.</p>
5	Ability Enhancement Compulsory Course(AECC)		Environmental Studies-II	03	<p><b>CO1:</b> Compare and contrast various issues related to waste management for sustainable society.</p> <p><b>CO2:</b> Analyze the environment crisis related to agriculture and industrial development for adopting sustainable practices.</p> <p><b>CO3:</b> Examine the impact of tourism on environment to explore its potential in India.</p> <p><b>CO4:</b> Explain the importance of environmental movements and management in India to save</p>

					<p>environment with the help of technological applications.</p> <p><b>CO5:</b> Identify thematic cartographical significant features of Mumbai and Kankan –map reading and filling.</p>
6	Skill Enhancement Course(SEC)		Foundation Course – II	02	<p><b>CO1:</b> Explain the changing business trends in the Indian society with global context.</p> <p><b>CO2:</b> Identify fundamental values for righteous human behaviour and lifelong learning.</p> <p><b>CO3:</b> Analyze the different environmental components to contribute towards sustainable development.</p> <p><b>CO4:</b> Relate the issues of stress and conflicts for developing ethical values in the society.</p> <p><b>CO5:</b> Apply managerial skills to build peace and harmony in the society.</p>
7	Core Course(CC)		Mathematical and Statistical Techniques -II	03	<p><b>CO1:</b> Apply the concepts of functions and derivatives in economics and business.</p> <p><b>CO2:</b> Compute interest and annuity in real life situations for taking effective financial decisions.</p> <p><b>CO3:</b> Investigate the degree of relationship between variables using correlation and their linear relationship through regression analysis.</p> <p><b>CO4:</b> Estimate the trend of time series and change in the level of price using index numbers for forecasting decisions.</p>

					<b>CO5:</b> Identify an appropriate probability distribution for the analysis of data in the research problem.
--	--	--	--	--	--

### SEMESTER III

Sr. No.	Course Component	Course Code	Course	Course Credit	Course Outcomes
1	Discipline Specific Elective(DSE ) Course		Accountancy and Financial Management - III	03	<p><b>CO1:</b> Demonstrate the aspects of partnership final accounts in case of admission, retirement and death of partner.</p> <p><b>CO2:</b> Construct piecemeal distribution statement for appropriate realization of assets and payment of liabilities.</p> <p><b>CO3:</b> Identify the accounting process and entries for amalgamation of firms.</p> <p><b>CO4:</b> Apply conversion method for partnership firm into a limited company.</p>
2	Discipline Specific Elective(DSE ) Course		Financial Accounting and Auditing – V Introduction to Management Accounting	03	<p><b>CO1:</b> Implement the concepts of management accounting in the decision-making process of an organization.</p> <p><b>CO2:</b> Compare and analyze financial data by using different ratios to make financial decisions as investors, lenders and creditors.</p> <p><b>CO3:</b> Evaluate working capital requirements and operating cycle for organizational sustainability.</p>



					<b>CO4:</b> Analyze investment decisions relating to capital budgeting for effective financial sustainability.
3	Discipline Related Elective(DRE) Course		Commerce - III	03	<p><b>CO1:</b> Explain various concepts of management and evolution of management thoughts: classical approach to modern approach.</p> <p><b>CO2:</b> Identify the different concepts of planning and decision making with special reference to impact of technology for better managerial decisions.</p> <p><b>CO3:</b> Appraise the concepts of organizing, organization structure and delegation of authority for effective team building.</p> <p><b>CO4:</b> Examine the concepts of motivation, leadership and controlling for effective management.</p>
4	Discipline Related Elective (DRE) Course		Business Economics - III	03	<p><b>CO1:</b> Analyze the role, importance and nature of key macroeconomic variables with trade cycles to achieve a healthy economy.</p> <p><b>CO2:</b> Evaluate the tenets of Keynesian economics through the aggregate demand and supply model for improving the liquidity in the financial markets.</p> <p><b>CO3:</b> Illustrate the IS-LM model and theory of employment to identify problems caused at macroeconomic level.</p> <p><b>CO4:</b> Elaborate the role of demand and supply of money,</p>

					inflation and its importance to achieve economic stability.
6	Skill Enhancement Course(SEC)		Foundation Course – III	02	<p><b>CO1:</b> Summarize issues relating to human rights violations and its redressal.</p> <p><b>CO2:</b> Illustrate the issues of environment and human rights, and the mechanisms to cope with it.</p> <p><b>CO3:</b> Develop scientific temper towards technology and its use in everyday life.</p> <p><b>CO4:</b> Acquire ability to use soft skills for effective interpersonal communication.</p>
7	Core Course(CC)		Business Law – I	03	<p><b>CO1:</b> Explain the concepts of contract with its essential elements.</p> <p><b>CO2:</b> Outline performance of contract and modes of discharge of contract along with remedies on breach of contract.</p> <p><b>CO3:</b> Describe the special contracts of indemnity, guarantee, bailment, pledge and agency.</p> <p><b>CO4:</b> Elaborate the provisions and relevance of The Sale of Goods Act, 1930.</p> <p><b>CO5:</b> Explain the legal provisions relating to The Negotiable Instruments Act, 2015.</p>

#### SEMESTER IV

Sr. No.	Course Component	Course Code	Course	Course Credit	Course Outcomes
---------	------------------	-------------	--------	---------------	-----------------

1	Discipline Specific Elective (DSE) Course		Accountancy and Financial Management - IV	03	<p><b>CO1:</b> Explain different aspects of company accounts, and issue of shares and debentures.</p> <p><b>CO2:</b> Discuss the legal provisions regarding redemption of shares.</p> <p><b>CO3:</b> Elaborate on the legal provisions regarding redemption of debentures.</p> <p><b>CO4:</b> Prepare profit and loss statement for ascertainment of profit prior to and post incorporation.</p>
2	Discipline Specific Elective (DSE) Course		Financial Accounting and Auditing – VI Auditing	03	<p><b>CO1:</b> Gain knowledge about auditing concepts, errors, frauds and true and fair view.</p> <p><b>CO2:</b> Outline the planning, procedures, and documentation for analytical review reports.</p> <p><b>CO3:</b> Evaluate audit techniques like internal control, internal check and internal audit to prepare ethical financial statements.</p> <p><b>CO4:</b> Apply vouching and verification techniques to scrutinize elements of audits.</p>
3	Discipline Related Elective(DRE ) Course		Commerce - IV	03	<p><b>CO1:</b> Explain the production and inventory management concepts to improve the overall performance of the firm.</p> <p><b>CO2:</b> Make use of quality management systems and tools to improve the quality of production processes and service management.</p> <p><b>CO3:</b> Examine the regulatory and financial structure of the Indian financial system.</p>

					<b>CO4:</b> Evaluate the recent trends in finance in the prevailing business environment.
4	Discipline Related Elective (DRE) Course		Business Economics - IV	03	<p><b>CO1:</b> Examine the role of government in building an economy with special reference to the principle of Maximum Social Advantage.</p> <p><b>CO2:</b> Evaluate the aspects of public revenue, tax structures and economic effects of taxation on savings and investments.</p> <p><b>CO3:</b> Assess public expenditure and public dept for economic sustainability of the country.</p> <p><b>CO4:</b> Outline fiscal and deficit management through the FRBM Act.</p>
5	Skill Enhancement course (SEC)		Foundation Course -IV	02	<p><b>CO1:</b> Identify the significance of contemporary right &amp; procedure to file grievance to promote harmony &amp; equality in the country</p> <p><b>CO2:</b> Examine approaches to understand ecology and environment principles for sustainable development.</p> <p><b>CO3:</b> Evaluate significant modern technologies &amp; its applications in all over scientific development of society</p> <p><b>CO4:</b> Make use of the basic of competitive exams and soft skills for better career option</p>
6	Course Course (CC)		Business Law-II	03	<b>CO1:</b> Explain the provisions of the Indian companies Act 2013 relating to formation, features and types, and relevance of

					<p>memorandum and article of association of a company</p> <p><b>CO2:</b> Evaluate Indian Companies act 2013 in relation to membership of companies, role of the director and legal provisions of different type of meetings.</p> <p><b>CO3:</b> Examine the relevance of the Indian Partnership Act 1932 and Limited liability Partnership,2008.</p> <p><b>CO4:</b> Determine consumer rights and its redressal, and the legal provision of the Companies Act,2002</p> <p><b>CO5:</b> Assess impact of different type of IPR on business.</p>
--	--	--	--	--	---

### SEMISTER V

Sr. No	Course Component	Course Code	Course	Course Credit	Course Outcomes
1	Discipline Specific Elective(DSE) Course		Financial Accounting and Auditing –VII Financial Accounting	04	<p><b>CO1:</b> Prepare final accounts with respect to Accounting Standard I and Schedule III of companies Act.</p> <p><b>CO2:</b> Outline the accounting procedures for internal reconstruction and revival of financially sick companies.</p> <p><b>CO3:</b> Apply legal provision and compliance of conditions for payback of shares.</p> <p><b>CO4:</b> Demonstrate accounting treatment as per Accounting standards 13 for valuation of investment portfolio</p>

					<b>C05:</b> Demonstrate ethical behavior and its implications for professional accountants
2	Discipline Specific Elective(DSE) Course		Financial Accounting and Auditing –VIII Cost Accounting	04	<p><b>C01:</b> Outline the conceptual terminologies of cost accounting.</p> <p><b>C02:</b> Examine material and inventory control for managerial effectiveness in inventory decision</p> <p><b>C03:</b> Compute statement of labour cost and earning with consideration of bonus, incentives system using expert theories.</p> <p><b>C04:</b> Illustrate the concept of over/ under absorption of overheads and overheads rate</p> <p><b>C05:</b> Construct cost sheet to measure estimated cost per unit of production</p> <p><b>C06:</b> Formulate reconciliation statement for expenses and incomes recorded in cost accounts and financial accounts</p>
3	Discipline Related Elective (DRE) Course		Commerce-V	03	<p><b>C01:</b> Analyse marketing concept and techniques, research and consumer behavior for business sustainability.</p> <p><b>C02:</b> Explain marketing mix, product mix, and pricing techniques for better market decision</p> <p><b>C03:</b> Evaluate marketing decision to distribute and promote the products to gain competitive advantage in the market.</p> <p><b>C04:</b> Discuss the key marketing decision relating to marketing</p>

					ethics, careers, successful brand and recent trends in marketing.
4	Discipline Related Elective (DRE) Course		Business Economics-V	03	<p><b>CO1:</b> Outline the new economic policy 1991 and foreign investment policy measures, including SDGs for improving social and economic indicators.</p> <p><b>CO2:</b> Evaluate agricultural policy, finance, and marketing development during post reform period for sustainability of the Indian economy</p> <p><b>CO4:</b> Analyze the recent trend in banking and role of financial market for the economic growth of the country</p>
5	Ability Enhancement Course (AEC)		Direct and Indirect Taxation paper-I	03	<p><b>CO1:</b> Outline the basic Concept and terms involved in direct taxation.</p> <p><b>CO2:</b> Calculate total income of assessee by determining the residential status</p> <p><b>CO3:</b> Computer source of income under different head as per section 14.</p> <p><b>CO4:</b> Illustrate different deductions available for an individual as per section 80</p> <p>CO5: Assess total income of individual in order to determine tax liability.</p>
6	Ability Enhancement Course (AEC)		Computer system & Application Paper-I	03	<p><b>CO1:</b> Elucidate the aspect of data communication, networking and internet for bringing awareness about cyber security.</p> <p><b>CO2:</b> Gain knowledge about the concept of database and MySQL</p>

					<p><b>CO3:</b> Compute the different queries relating to database- my SQL.</p> <p><b>CO4:</b> Create worksheet for data analysis in MS-excel</p>
--	--	--	--	--	--

## SEMESTER VI

Sr. No	Course Component	Course Code	Course	Course Credit	Course Outcomes
1	Discipline specific Elective (DSE)course		Financial Accounting and Auditing-IX Financial Accounting	04	<p><b>CO1:</b> Illustrate purchase consideration and methods amalgamation of companies.</p> <p><b>CO2:</b> Applying accounting standard 11 for treatment of sale and credit transactions of foreign currency</p> <p><b>CO3:</b> Prepare liquidators final statement in case of winding up of companies</p> <p><b>CO4:</b> Outline underwriting of share and debenture and accounting treatment based on type of underwriting.</p> <p><b>CO5:</b> Construct the final account of limited liability partnership (LLP) by conversion method.</p>
2	Discipline specific Elective (DSE)course		Financial Accounting and Auditing-X Cost Accounting	04	<p><b>CO1:</b> Prepare various ledger accounts under the cost control system to cost and financial records.</p> <p><b>CO2:</b> Construct contract account to identify profit or loss on the basis of its level of completion</p> <p><b>CO3:</b> Examine the concept of process costing to understand the optimum utilization of resources in production cycle.</p>



					<p><b>CO4:</b> Solve the practical problem based on marginal costing at different production and profitable levels for better managerial decisions.</p> <p><b>CO5:</b> Measure the efficient in production and effectiveness of cost managers to identify the causes of variances.</p> <p><b>CO6:</b> Outline emerging concept of cost accounting for effective managerial decision and sustainable businesses.</p>
3	Discipline Related Elective (DRE)course		Commerce-VI	03	<p><b>CO1:</b> Relate Human resource management (HRM),with human resources planning(HRP), recruitment &amp; selection process for optimum use of human resources</p> <p><b>CO2:</b> Examine the function of HR manager with regards to human resources development (HRD), performance appraisal and career planning of employees.</p> <p><b>CO3:</b> Evaluate the vario7us HR competencies to enable better human relations in an organization</p> <p><b>CO4:</b> Identify the trends and challenges in HRM in changing business environment</p>
4	Discipline Related Elective (DRE)course		Business Economics-VI	03	<p><b>CO1:</b> Outline theories and gain of international trade to help boost the economy</p> <p><b>CO2:</b> Discuss commercial policy including trade barriers and international economy integration for promotion of foreign trade.</p>

					<p><b>CO3:</b> Explain the importance of balance of payment and WTO</p> <p><b>CO4:</b> Analyze the forex market and the role of RBI in inducing foreign investments.</p>
5	Ability Enhancement Course (AEC)		Direct and Indirect taxation Paper - II	03	<p><b>CO1:</b> Explain concept of GST and its terminology</p> <p><b>CO2:</b> Illustrate various transaction for supply and identify levy of a particular tax</p> <p><b>CO3:</b> Analyze the concept of supply, time, place, and value for charging GST</p> <p><b>CO4:</b> Compute input tax credit for payment of GST</p> <p><b>CO5:</b> Illustrate provision related to registration under GST Act</p>
6	Ability Enhancement Course(AEC)		Computer system & Application Paper -II	03	<p><b>CO1:</b> Explain the major component of e-commerce infrastructure.</p> <p><b>CO2 :</b> Create spreadsheet by using functions and templates in advances MS-Excel</p> <p><b>CO3:</b> Make use of advanced MS-Excel tools for statistical data analysis to aid effective decision making.</p> <p><b>CO4:</b> Design frontend applications using visual basic.</p>