

**B.Com Computer Applications  
Course Outcomes**

## **FIRST YEAR / SEMESTER 1**

### **1. Fundamentals of Accounting - I**

**CO1.** The learner should be able to understand the accounting concepts and conversions and know the procedure to classify the accounts, journalizing the ledger posting.

**CO2.** The learner should be able to classify the subsidiary books and prepare the different types of subsidiary books.

**CO3.** The learner should be able to acquaint the procedure for preparation of errors and its rectifications.

**CO4.** The learner can describe the reasons for difference between cash book and pass book balance and re-council both the balance.

**CO5.** The learner can understand the procedure for preparation of final accounts and its implications.

### **2. Business Organization**

**CO1.** Understanding the concepts like commerce business trade and industry and how these related and distinguished from each other.

**CO2.** Learner can acquire the knowledge related to management of finance, Human resources, production, Marketing and office.

**CO3.** Learner can distinguish the corporate and Non- Corporate firms and its merits and demerits.

**CO4.** Learner can acquire the knowledge of entrepreneurial skills required to establish an enterprise.

**CO5.** Learner can understand the process of incorporate a new company and documents required to establish a new company.

### **3. Office Automation Tools**

**CO1.** To understand the students MS Word and its components

**CO2.** To know the students about MS-PowerPoint and custom animation

**CO3.** To attain the enter and edit Formula in MS-Excel

**CO4.** To make the students in Chart creation using and MS Access: Creating a Simple Database and Tables

## **FIRST YEAR / SEMESTER II**

### **4. Fundamentals of Accounting - II**

**CO1.** Fundamentals of Accounting lays particular emphasis on the basics of accounting process of identifying recording, classifying and summarizing the financial statement.

**CO2.** The learner get the knowledge about the different types of depreciation and its calculation methods.

**CO3.** Every financial firms need to maintain reserves and provisions. The learner can able to understand the reserves types and provisions and its maintenance.

**CO4.** Bills of exchange is a unit to provide the knowledge about how the firm maintain and dispose the learner can able to understand the entries in books of Drawer and Drawee Accounts.

**CO5.** The Student get the knowledge about the consignment and is different invoice performs through this unit.

### **5. Business Economics – II**

**CO1.** Identifying the relationship between production and costs and Economics of scale.

**CO2.** Understanding the features of perfect competition and price determination, price determination in monopoly.

**CO3.** Explain the characteristics of monopolistic competition and price determination.

**CO4.** Describe the concepts of National Income and methods of measuring National Income.

**CO5.** Identifying the structural reforms i.e., LPG and its impact on Indian Economy.

### **6. Enterprise Resource Planning**

**CO1.** Make basic use of Enterprise software, and its role in integrating business functions.

**CO2.** Analyze the strategic options for ERP identification and adoption.

**CO3.** Design the ERP implementation strategies.

**CO4.** Create reengineered business processes for successful ERP implementation.

## **SECOND YEAR / SEMESTER III**

### **7. Corporate Accounting**

**CO1.** A joint stock company is a very important form of business organization. In this unit students will understand the characteristics of the joint stock company and issue procedures of the company, re-issue and forfeiture of shares.

**CO2.** The most form of borrowing by a company is by issue of debentures. Debentures refer to the borrowed capital from the public and are popularly known as loan capital. In these chapters students will learn the procedure of issue of debentures, redemptions of debenture. Sinking fund, sinking fund investments accounts etc.

**CO3.** Goodwill is an intangible asset, which is very easy to describe but very difficult to be clearly defined. It is not a fictitious asset, it is a real asset which is built up by the records of successful operation and favorable acceptance of customer. The learner is able to understand the valuation of goodwill in normal profit method, super profit method, capitalization method and annuity method.

**CO4.** Asset may be valued on the basis of book value net replacement value etc. when company issues shares, the value of shares may mean market value, intrinsic value, face value and yield value. The learners will understand the valuation method etc.

**CO5.** In the case of sale of proprietorship or partnership firm, there is no statutory obligation to prepare final accounts, but companies have a statutory obligation to prepare final accounts as per the company act 2013. The learner will understand the company act procedures in preparing the final accounts.

### **8. Business Statistics**

**CO1.** Statistics can help in providing a better understanding and exact description of a phenomenon of market nature.

**CO2.** In statistics the three most common measures of central tendency are the mean, median and mode. After studying these three measures the students can be able to understand the average of variables.

**CO3.** The action or process of distribution they are discussed in variance of dispersion. It can be useful to the student to find the average distance of the item from an average and it is also useful to understand range of variable, quartile deviation and standard deviation etc.,

**CO4.** A correlation coefficient is a numerical measure of some type of relationship. It can help the student to measure the strength of linear relationship between two or more variables and to know how strongly two variables are related and one believes that the relationship.

**CO5.** Finally the purpose of to study the index numbers is to know the time to time changes in money value, market, prices, quantity etc., through this chapter students can able to identify the changes of money value and it is also useful to the student in their real life.

## **9. Computer Fundamentals & Photoshop**

**CO1.** Bridge the fundamental concepts of computers with the present level of knowledge of the students.

**CO2.** Familiarize operating systems, programming languages, peripheral devices, networking, multimedia and internet

**CO3.** Understand binary, hexadecimal and octal number systems and their arithmetic.

**CO4.** To explore basic knowledge on computers and Photoshop's beauty from the practical to the painterly artistic and to understand how Photoshop will help you create your own successful images.

## **SECOND YEAR / SEMESTER IV**

### **10. Business Laws**

**CO1.** To understand the relevance of business law to individuals and businesses and the role of law in an economic, political and social context.

**CO2.** To identify the fundamental legal principles behind contractual agreements.

**CO3.** To examine how businesses can be held liable in tort for the actions of their employees.

**CO4.** To understand the legal and fiscal structure of different forms of business organizations and their responsibilities as an employer.

**CO5.** Acquire problem solving techniques and to be able to present coherent, concise legal argument.

### **11. Banking Theory & Practice**

**CO1.** Understanding various concepts relating to banking business by acquiring practical knowledge in real life.

**CO2.** To provide to the students an understanding of the fundamentals of banking and impart basic knowledge of modern banking practice.

## **12. Business Analytics**

**CO1.** Apply statistical analysis and machine learning techniques to identify patterns in the data and build predictive models.

**CO2.** Effectively communicate the findings of the data analysis using visualization techniques.

**CO3.** Develop creative ways of combining and using large and diverse datasets with predictive analytics to make business decisions.

## **THIRD YEAR / SEMESTER V**

### **13. Cost Accounting**

**CO1.** Express the place and role of cost accounting in the modern economic environment

**CO2.** Describe how cost accounting is used for decision making and performance evaluation.

**CO3.** Explains Cost Accounting Systems • Explains the purposes of cost accounting • Defines the concepts of cost, expense, loss and revenue • Explains the relationships between cost and financial accounting • Prepare production cost statement and cost of goods sold statement

**CO4.** Differentiate methods of schedule Costs per Unit of production and analyze the basic cost flow model and be able to assign costs in a job cost system.

**CO5.** Demonstrate how Materials and Labor Costs are added to a product at each stage of the production cycle. • Explains main manufacturing cost elements • Calculates inventory costs according to the inventory valuation techniques and Pricing Issuing methods • Calculates labor costs and different schemes and records them

**CO6.** Understand the meaning of a contract and other terms used in Contract Costing. •Compute profit of an incomplete contract, cost of contract and cost of work certified. •Understand the meaning of escalation clause in contract and its impact on contract price.

**CO7.** Asses how Cost-Volume-Profit is related and use of CVP and BEP analysis as a planning and decision making aid.

### **14. Commercial Geography**

Upon completion of this course, the student will be able to:

**CO1.** To understand the Geography and the structure of the earth interior system.

**CO2.** To know the Agriculture crops and distribution.

**CO3.** To understand Rivers Drainage system and Interlinking rivers.

**CO4.** To understand the Mining and Minerals resources and how these resources are utilizing in Industrial sector in India.

**CO5.** To understand the role of Forests and its importance and the role of the forests in the development of Industries.

## **15. Taxation**

**CO1.** Importance of IT, given in detail in first chapter through this chapter the student can able to identify the resident, non-resident incomes.

**CO2.** Income from salary is the income received by an individual for service he is rendering the service to the employee. Through this chapter student can able to understand salary income and its exceptions.

**CO3.** Describe about income from house property and professional income in third chapter through this the student shall able to identify the different professional incomes and its tax provisions.

**CO4.** Student shall able to identify and understand the total income of assessee and tax liable of assessee.

**CO5.** Learner is able to understand the procedure how to compute income tax schedule and other tax calculation.

## **16. Programming in C**

**CO1.** Employ fundamental computer theory to basic programming techniques & describe the importance of algorithms and characteristics of different types of programming languages.

**CO2.** Explain about the features of C language and different types of statements used in C.

**CO3.** Identifies the advantages and implementation of modular programming.

**CO4.** Write simple c program for handling files used to store data.

## **17. Database Management System**

**CO1.** Explain the features of database management systems and relational database.

**CO2.** Design conceptual models of a database using ER modeling for real life applications.

**CO3.** Create and populate a RDBMS for a real life application, with constraints and keys using SQL.

**CO4.** Retrieve any type of information from a database by formulating complex queries in SQL.

## **THIRD YEAR / SEMESTER VI**

### **18. Marketing**

- CO1. Develop an idea about the marketing and marketing environment
- CO2. Understand the consumer behaviour and market environment
- CO3. Comprehend the product life cycle and product time decisions
- CO4. Know the process of packaging and labeling to attract the customer
- CO5. Formulate new marketing strategies for a specific new product
- CO6. Develop new product line and sales promotion techniques for a given product
- CO7. Design and develop new advertisements to given products

### **19. Auditing**

- CO1. To articulate knowledge of fundamental audit concepts.
- CO2. To apply critical thinking skills and solve auditing problems through the use of case studies.
- CO3. To demonstrate the use of the Auditing, Assurance and Ethics Handbook.
- CO4. To explain the legal framework under which Australian company audits are conducted and apply the professions code of conduct.
- CO5. To demonstrate the ability to undertake research on significant auditing issues and to keep up-to-date with developments in auditing theory and practice.
- CO6. To know the Outline the role of auditing in society.

### **20. Management Accounting**

- CO1. Distinguish Financial Accounting, Cost Accounting and Management Accounting and describe the scope, limitations, functions and importance of Management Accounting.
- CO2. Analyse and interpretation comparative, common size and trend analysis statements.
- CO3. Analysis and interpretation of accounting ratios.
- CO4. Understanding fund announcement and learner can prepare the funds flow statement.
- CO5. Understanding the movement of cash and preparation of cash flow statement.



## **21. Web Technology**

**CO1.** Understand different types of networks and web terminologies.

**CO2.** Understand and use HTML tags to design web pages.

**CO3.** Identify and use components required to design dynamic web pages.

## **22. E-Commerce**

**CO1.** Define and differentiate various types of ECommerce.

**CO2.** Describes the technologies for E-Commerce.

**CO3.** Explains about threats and measures for security.