

**B.Com GENERAL  
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. Business Economics - 1**

**CO1.** Understand the concept, nature, scope of Business Economics and differentiate Micro and Macro Economics.

**CO2.** Analysis of Demand Functions, law of demand and its business applications.

**CO3.** Describe the elasticity of demand and how to measure the elasticity applications.

**CO4.** Identify the cost and the revenue relationships in the short run and long run.

**CO5.** Explain the break even analysis and its uses and limitations in business.

## **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. Business Environment**

**CO1.** To know the types of environments in Business

**CO2.** To understand the impact of Micro and Macro Environment factors in Business

**CO3.** Discuss the supply and demand theory and its impact on insurance.

**CO4.** Explain the effects of government policy on the economic environment and insurance industry.

**CO5.** Outline how an entity operates in a business environment.

**CO6.** Describe how financial information is utilized in business.

## **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 characteristic 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 chapter 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 define. It is not a fictitious assets, it is a real assets which built up by the records of successful operation and favorable acceptance of customer. The learner able to be 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 re-placement value etc. when company to the 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 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 helps 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 measure the students can able to understand the average of variables.

**CO3.** The action or process of distribution they are discussed in variance of dispersion. It can 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 correction coefficient is a numerical measure of some type of correction. 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 studying index numbers is to know the time-to-time changes in money value, market, prices, quantity etc., through this chapter students can be able to identify the changes of money value and it is also useful to the student in their real life.

## **9. Banking theory and practice**

**CO1.** Describe the basic concepts of bank and explain the functions of commercial banks.

**CO2.** Understand the traditional and modern banking systems.

**CO3.** Understand the development that takes place in banking.

**CO4.** Explain general and special relations between banker and customer.

**CO5.** Elucidate duties and responsibilities of collecting banker and paying banker

## **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. Income Tax**

**CO1.** Importance of IT, given in detail in first chapter through this chapter the student can be 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 be 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.

## **12. Accounting for Service Organization**

the student will be able to:

**CO1** Knowledge of Service organizations, banking & insurance companies accounting procedure helps the student in their job

**CO2.** To gain the students to Practice the Accounting procedure in Different Service Organizations.

**CO3.** To know the types of Insurance Companies and the accounting procedures in Insurance Companies.

## **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. Goods & Service Tax (GST)**

**CO1.** To understand various concepts of Goods & Service Tax

**CO2.** To understand the impact of new regulation on distribution of pesticides and kind of changes needed to be done

**CO3.** To Gain an insight on the recording and analyzing the transactions for compliance under GST especially in supply chain & distribution

**CO4.** To know the IGST procedures and filling

**CO5.** Getting familiar with the technology and the flow of return filing under GST students will knowing “place of supply rules” and applicability of the same under GST

## **16. Central banking**

**CO1.** Describe the evaluation and the function of central bank and charges in central bank functions.

**CO2.** Understand the constitution, governance, and recent developments in RBI Act.

**CO3.** Explain monitory control techniques and credit control measures RBI.

**CO4.** Analyze inflation and price control measures initiated by RBI.

**CO5.** Elucidate supervision and regulation of banking system by RBI.

## **17. Rural and Form Credit**

**CO1.** To understand the objectives significance of rural credit and classification of rural credit.

**CO2.** To identifying rural credit agencies for financing agriculture and rural development.

**CO3.** To describe the farm credit.

**CO4.** To explain sources of farm credit i.e., co-operative credit and lead bank schemes.

**CO5.** To analyses the farm credit i.e., analysis of 3 R's and 3 C's.

## **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 fr 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. Financial Services**

**CO1.** Differentiate activities of Banking and Non-Banking companies.

**CO2.** Understanding the scope and importance of Merchant Banks and services rendered by Merchant Banks.

**CO3.** Describe the procedure of leasing and Hire purchasing.

**CO4.** Identify the credit rating agencies and its purpose.

**CO5.** Understanding factories and forfeiting services rendered by financial institutions.

## **22. Marketing of Financial Services**

**CO1.** Make an informed judgement about whether or to what extent a financial market statistics the condition of financial markets, and service elements.

**CO2.** How the people managing service and its quality and quantity consumer loyalty.

**CO3.** The learner can able to explain pricing and promotional strategies and how the firm can price their products in view of customer and new marketing techniques like B2B

**CO4.** It can able to understand distribution services cost and revenue management and its approaches, channels, designing and managing service process.

**CO5.** Learner can understand how the process banking retail process, investment process, insurance services and its marketing practices