

DEPARTMENT OF COMMERCE

B.Com.

Course Outcomes

On the successful completion of the course, the students will be able to,

COURSE CODE	COURSE NAME	COURSE OUTCOMES
20UCOC1	FINANCIAL ACCOUNTING	CO1: Understand the fundamental accounting concepts, principles, conventions and final accounts.
		CO2: Acquire the knowledge about rectification of errors.
		CO3: Gain knowledge regarding methods of providing depreciation.
		CO4: Impart knowledge with relevance to preparation of accounts for non-trading concerns.
		CO5: Gain Knowledge about preparation of accounting for Hire Purchase and Instalment system.
20UCOC2	OFFICE MANAGEMENT	CO1: Understand basic concepts of the office management, functions and responsibilities of Office Manager.
		CO2: Acquire basic knowledge with respect to organization chart, office manual, and layout and office environment.
		CO3: Acquaint with types of office forms and stationery.
		CO4: Know about the principles in the selection of office furniture and machines and types of office furniture and machines.
		CO5: Develop an idea regarding methods of training the office staff and responsibilities of an office supervisor.
20UCO AC1	FUNDAMENTALS OF INSURANCE	CO1: To acquire knowledge of fundamentals of insurance and functions of IRDA.
		CO2: Understand about different types of life policies and procedure for settlement of death and maturity claims.
		CO3: Understand fire insurance and settlement of claims.
		CO4: Acquire knowledge about marine insurance and settlement of claims.
		CO5: Update knowledge of job related requirements.
20UCOSC1		CO1: Gain knowledge regarding routine of a personal secretary.

	SKILL BASED I: PERSONAL SECRETARIAL PRACTICE - I	CO2: Understand how to handle telephone and callers.
		CO3: Get an idea about meetings, conferences and conventions.
		CO4: Able to prepare a good business reports.
		CO5:
20UCOC3	ADVANCED FINANCIAL ACCOUNTING	CO1: Familiarize the concept of branch accounts.
		CO2: Understand the concept of departmental accounting.
		CO3: Know the accounting procedure in case of admission of a partner.
		CO4: Understand the concept of retirement and death of a partner.
		CO5: Prepare accounts in case of amalgamation and dissolution of partnership firm and insolvency of a partner and all partners.
20UCOC4	BUSINESS ORGANISATON	CO1: Acquire basic knowledge about business and business organization
		CO2: Gain knowledge regarding the various forms of business organization
		CO3: Get an idea about joint stock companies, features and its formation
		CO4: Develop knowledge in respect of business combination and its forms
		CO5: Get an exposure with regard to business finance and sources of raising finance.
20UCOAC2	ALLIED -II : FUNDAMENTALS OF ENTREPRENEURSHIP	CO1: Develop conceptual background of entrepreneurship competencies.
		CO2: Understand the social responsibilities of entrepreneurs and problems and prospects of women entrepreneurs.
		CO3: Gain knowledge about the procedure to set up small scale industry.
		CO4: Obtain awareness with regard to Entrepreneurship Development programmes (EDP).
		CO5: Gets an exposure of the financial institutions supporting entrepreneurs.
20UCOSC2	SKILL BASED II: PERSONAL SECRETERIAL PRACTICE - II	CO1: Understand the principles of record management and different types of records in business organisation.
		CO2: Get an idea regarding proper filing methods in an organization
		CO3: Understand the various types of indexing system to enhance easy access of documents.

		CO4: Acquire the skills of internal communication and knowledge about mechanical devices for transmission of documents
		CO5: Use internet as a means of communication.
19UCOC5	COMMERCIAL LAW	CO1: Demonstrate an understanding of law of contracts.
		CO2: Know about the capacity to contract, contingent contracts and wagering agreements.
		CO3: Gain knowledge about performance of contract and the remedies for the breach of contract.
		CO4: Understand about the contract of agency and its termination.
		CO5: Apply knowledge Bailment & Pledge.
19UCOC6	CORPORATE ACCOUNTING	CO1: Know the accounting treatment for shares issued at par, premium and discount and the forfeiture and reissue of shares.
		CO2: Gain knowledge regarding redemption of shares and debentures.
		CO3: Get deep insight into profit prior to incorporation and the preparation of final accounts of companies.
		CO4: Gain knowledge about the valuation of Goodwill and Shares of companies.
		CO5: Acquire knowledge about winding up of companies and preparation of liquidator's statement of affairs and final statement of account.
19UCOC7	MARKETING	CO1: Identify core concepts of marketing and marketing research process.
		CO2: Gain knowledge about marketing functions.
		CO3: Formulate new product strategy and brand strategies.
		CO4: Understand pricing practices and channels of distribution.
		CO5: Understand the concept of consumer behaviour and market segmentation.
19UCOC8	BUSINESS CORRESPONDENCE	CO1: Demonstrate effective communication skills by drafting application letters.
		CO2: To know how to write trade letters and replies.
		CO3: Know about collection letter, circular letter and sales letter.

		CO4: Know how to prepare banking, insurance and import and export correspondence.
		CO5: Understand correspondence with government departments and company secretary.
19UCOSC3	SKILL BASED III: INVESTMENT MANAGEMENT	CO1: Get an idea about investment alternatives in the capital market.
		CO2: Gain knowledge regarding proceedings of stock exchange.
		CO3: Analyse the various investment options available in terms of risk and return and depository system.
		CO4: Develop an understanding SEBI guidelines to protect the investors
19UCONEC1	NME- I ACCOUNTANCY	CO1: Gain information about book-keeping and the methods of maintaining accounts.
		CO2: Familiarize with the concept of journal and ledger.
		CO3: Gain knowledge about various subsidiary books.
		CO4: Prepare and final accounts with simple adjustments.
19UCOC9	COMPANY LAW	CO1: Acquire knowledge about joint stock companies.
		CO2: Gain knowledge relating to promotion and incorporation of a joint stock company.
		CO3: Get an idea about rising of capital through issue of shares and debentures.
		CO4: Get an understanding with respect to management of companies.
		CO5: Get an insight into the winding up procedure for a company.
19UCOC10	ADVANCED CORPORATE ACCOUNTING	CO1: Familiarise with the preparation of Consolidated Balance sheet of Holding company accounts.
		CO2: Gain knowledge about alteration of share capital and internal reconstruction of companies.
		CO3: Get an idea about amalgamation, absorption and external reconstruction of companies.
		CO4: Get deep insight into the preparation of final accounts for banking and insurance companies.
19UCOC11	ADVERTISING AND SALESMANSHIP	CO1: Understand the importance of advertisement and their legal, ethical and social aspects.
		CO2: Gain knowledge regarding advertising process and factors influencing media selection.

		CO3: Acquire knowledge with respect to advertising research and effectiveness of advertising.
		CO4: Understand the features of salesmanship and personal selling.
		CO5: Apply procedure for management of sales force.
19UCOEC1	PERSONNEL MANAGEMENT	CO1: Gain knowledge about Personnel Management, its objectives and functions.
		CO2: Gain knowledge on job descriptions, specifications and the recruitment procedure for a job.
		CO3: Be familiar with the aspects of promotions and transfers related to a job and the causes and the measures to control labour turnover.
		CO4: Get accustomed with the aspects of training and methods of performance appraisal
		CO5: Know about the importance of Human Relations, causes of grievances and the methods to handle them.
19UCOESC1	MANAGERIAL ECONOMICS	CO1: Gain knowledge about the nature and scope of managerial economics.
		CO2: Be familiar with the law of demand, production analysis and economies of scale.
		CO3: Get accustomed with the aspects of cost analysis and different market conditions.
		CO4: Understand pricing techniques, methods and policies.
		CO5: Know the concept of national income, methods of measuring it, International Trade and the balance of payment.
19UCOAC4	MARKETING RESEARCH	CO1: Get an idea about scope of marketing research
		CO2: Know different types of sampling and its significance
		CO3: Get an idea about the analysis of Univariate data and computing basic statistical parameters
		CO4: Gain knowledge about the analysis of Bivariate data
19UCOSC4	SKILL BASED IV: CUSTOMER RELATIONSHIP MANAGEMENT	CO1: Understand how customer relationship is important to the success of the business entity.
		CO2: Recognize the importance of customer relation strategies.

		CO3: Understand the aspects of CRM like Database, the tools and techniques to manage it.
		CO4: Enhance good marketing practices and techniques for different sectors.
		CO5: Understand the concepts of e-CRM and its implementation
19UCONEC2	NON MAJOR ELECTIVE – II MANAGEMENT ACCOUNTING	CO1: Gain basic knowledge of management accounting and interpretation of financial statements through ratio analysis.
		CO2: Understand the concepts of standard costing and variance analysis.
		CO3: Gain knowledge about the significance of marginal costing and its computation.
		CO4: Acquire knowledge on budgetary control and how to prepare budgets.
18UCOC12	BANKING LAW AND PRACTICE	CO1: Familiarize banking system in India and understand better the customer relationship.
		CO2: Exposed to opening and operation of an account with the bank.
		CO3: Gain an understanding of usage of negotiable instruments.
		CO4: Acquire knowledge about legal position of the banker.
		CO5: Know the lending procedures adopted by the banks.
18UCOC13	INCOME TAX - I	CO1: Know about the basic concepts of income tax.
		CO2: Identify the provisions for solving problems in computation of salaries.
		CO3: Acquire knowledge about computation of income from house property.
		CO4: Gain an understanding about income from business and profession.
18UCOC14	BUSINESS MANAGEMENT	CO1: Understand the concepts, functions and principles of scientific management
		CO2: Apply the concept of planning, organizing, co-ordinating and decision making to solve business problems.
		CO3: Gain knowledge relating to organization structure
		CO4: Gain knowledge about motivation and its theories and review the leadership qualities and styles to maximize employee productivity
		CO5: Employ effective methods of control to measure the performance and take corrective action.

18UCOC15	AUDITING	CO1: Acquire basic knowledge about audit and appointment of auditors.
		CO2: Get an idea on vouching of receipts and payments.
		CO3: Know about valuation, verification of assets and audit programme for service institutions.
		CO4: Understand the rights, duties and liabilities of an auditor
		CO5: Get an exposure on audit of companies
18UCOEC2	COST ACCOUNTING	CO1: Acquire knowledge about the elements and advantages of cost accounting
		CO2: Acquire knowledge with regard to the control of material, labour and overheads
		CO3: Prepare accounts with regard to Process of products, joint products and its by products.
18UCOESC2	E-BUSINESS	CO1: Gain knowledge about e commerce and internet.
		CO2: Acquire knowledge about e marketing and supply chain management.
		CO3: Acquire knowledge with regard to the e payment systems and its classification.
		CO4: Apply various principles with regard to e trading and the trading mechanics in stock exchange.
		CO5: Develop knowledge regarding ebanking and advancements of ebanking.
18UCONSC1	NON- MAJOR SKILL BASED I : PRINCIPLES OF LIFE INSURANCE	CO1: Understand the basic concepts and principles of insurance.
		CO2: Gain knowledge about the importance and types of life insurance policies.
		CO3: Acquire knowledge with regard to the procedure for becoming an insurance agent.
		CO4: Develop knowledge regarding surrender value and settlement of claims.
18UCOC16	MODERN BANKING	CO1: Understand banking and financial system in India.
		CO2: Develop knowledge about credit creation by commercial banks and Banking Regulation Act 1949.
		CO3: Recognize the role of RBI in the system of currency management.

		CO4: Create awareness with respect to recent innovations in E-Banking services.
		CO5: Familiarise with the concepts of foreign exchange transactions and the role of RBI in foreign exchange.
18UCOC17	INCOME TAX II	CO1: Acquire knowledge about capital gains and taxable capital gains and income from other sources.
		CO2: Gain knowledge relating to the deductions to be made from gross total income u/s 80.
		CO3: Develop an idea about set off and carry forward of losses.
		CO4: Compute total income and tax liability of an individual assessee.
		CO5: Gain knowledge about the role of income tax authorities, types of assessment, PAN and filing of income tax returns.
18UCOC18	LABOUR LAWS	CO1: Acquire basic knowledge about laws relating to factories.
		CO2: Get knowledge about the authorities and machineries available for Industrial disputes
		CO3: Understand the provisions relating to compensation for employees.
		CO4: Gain knowledge about provisions of EPF and bonus for employees.
		CO5: Gain knowledge about minimum wages and wages to be paid to the employees
18UCOC19	MANAGEMENT ACCOUNTING	CO1: Get proper idea about financial statement analysis.
		CO2: Understand and apply ratio analysis to know the company's financial position.
		CO3: Develop the concept of fund flow and cash flow statement.
		CO4: Gain knowledge about budget preparation.
		CO5: Apply the techniques of standard costing and variance analysis for effective managerial decision making.
18UCOEC3	FINANCIAL MANAGEMENT	CO1: Acquire knowledge about the nature and objectives of financial management.
		CO2: Know about cost of capital and its computations.
		CO3: Decide optimal capital structure for a firm by identifying its long term requirements.

		CO4: Gain information about dividend policy and payout ratios.
		CO5: Estimate working capital requirements.
18UCOESC3	FINANCIAL SERVICES	CO1: Acquire knowledge about the nature and objectives of financial services.
		CO2: Know about Lease financing and its documentation aspects.
		CO3: Gain information about securitization procedure and demating of shares.
		CO4: Gain information about procedural and financial aspects in factoring and forfeiting
		CO5: Get familiarity with Globalisation meaning and its importance and WTO.
18UCONSC2	NON MAJOR SKILL BASED II - HUMAN RESOURCE MANAGEMENT	CO1: Familiarize the basic concept of human resource management and human resource planning.
		CO2: Understand the procedure for recruitment, selection and training of employees.
		CO3: Gain knowledge about performance appraisal and quality of work life.
		CO4: Understand the motivational techniques and leadership qualities.