BACHELOR OF COMMERCE (VOCATIONAL)

COURSE OUTCOMES

SEMESTER I

1.01   Financial Accounting -I

CO1: To get in-depth knowledge of basic accounting, concepts & conventions, preparation of accounting records & depreciation accounts.

CO2: To understand the basic difference between capital and revenue expenditures.

CO3: To understand the preparation of final accounts and rectification.

CO4: To equip with the knowledge of accounting for non-profit organisations and consignment accounts.

1.02   Business Mathematics-I

CO1: To know the indices and logarithms.

CO2: To get knowledge of permutations and combinations.

CO3: To understand about sequence and series, A.P, G.P.

CO4: To be familiar with data interpretation.

1.03   Business Economics-I

CO1: To know the basic concept of demand and supply and types of elasticity of   demand: price, income and cross.

CO2: To have the perfect knowledge of notion of indifference curve analysis of consumer behaviour and theory of revealed preference.

CO3: To have in-depth knowledge of the consumer surplus and use the Indifference curves as an analytical tool.

CO4: To get the insights of various factors of productions, production function ,law of productions and various markets.

1.04   Business Management-I

CO1: To understand the concept and spectrum of business and objectives.

CO2: To get knowledge about various thoughts of management.

CO3: To understand the details about planning, decision making & MBO.

CO4: To learn the concept of organising & departmentation.

1.05   Computer Fundamentals -I

CO1: To demonstrate an understanding of the concept of computer basis.

CO2: To provide a basic knowledge of input and output devices.

CO3: To provide the knowledge regarding concepts of memory and mass storage devices.

CO4: To provide the knowledge of concept of data, information and data processing and fundamentals of MS-word.

1.06   Operating Systems and Business Data Processing – I

CO1: To demonstrate an understanding of the concept of operating system.

CO2: To provide a basic knowledge of memory management functions.

CO3: Overview of UNIX operating system.

CO4: To provide the knowledge of operating system and device management functions.

SEMESTER II

2.01   Financial Accounting-II

CO1: To differentiate among the hire purchase system, instalment payment system.

CO2: To understand how to prepare accounts in dependent branches and Independent branches.

CO3: To get knowledge about amalgamation of partnership firm

CO4: To gain knowledge about dissolution of partnership firm, insolvency of partners (including Garner v/s Murray Rule).

CO5: To learn about how to prepare departmental accounts, royalty accounts and joint venture account.

2.02   Business Mathematics-II

CO1: To know about matrices and determinants.

CO2: To understand the differences of compound interest, annuities.

CO3: To learn about the differentiation and application of differentiation.

CO4: To be familiar with ratio, proportion and percentage and calculation of profit and loss.

2.03   Business Economics-II

CO1: To get knowledge of equilibrium and price determination under perfect competition and monopoly.

CO2: To have the insights of market's structures and the equilibrium conditions of a firm and industry in short and long run under monopolistic competition and oligopoly, duopoly model.

CO3: To understand the concept of marginal productivity theory and demand for factors, theories of rent & quasi rent.

CO4: To learn about theories of interest and break-even point analysis.

2.04   Business Management-II

CO1: To describe about different concepts of staffing: recruitment; selection and training of employees.

CO2: To acquire knowledge on motivation and leadership.

CO3: To understand about communication & controlling.

CO4: To get the knowledge of management of change.

2.05   Computer Fundamentals – II

CO1: To demonstrate an understanding of fundamental of computers.

CO2: To provide a basic knowledge of software concepts: Types of software and their roles, system utilities.

CO3: Overview and introduction to windows and their types & data communication.

CO4: Provide the knowledge of computer networks and MS-Excel.

2.06   Operating System and Business Data Processing – II

CO1: To Demonstrate an understanding of Data Processing System.

CO2: To Provide a basic knowledge of Database Management System, Introduction of Data Processing System.

CO3: Overview and introduction of Database Models and Designing.

CO4: Provide the knowledge of Spreadsheet and its Business applications and MS Access.

<u>SEMESTER III</u>

3.01   Corporate Accounting-I

CO1: To get in-depth knowledge of share capital, forfeiture, reissue of share and redemption of preference share.

CO2: To acquire the knowledge of issue and redemption of debentures

CO3: To understand the preparation of valuation of goodwill and shares.

CO4: To equip with the knowledge of final accounts of companies.

3.02   Business Statistics –I

CO1: To get knowledge of statistics concepts and presentation of data.

CO2: To get in-depth knowledge of central tendency and dispersion.

CO3: To understand about moments, skewness and kurtosis.

CO4: To be familiar with correlation and regression analysis.

3.03   Business Regulatory Framework-I

CO1: To know the basic concept of Indian Contract Act.

CO2:   To have the perfect knowledge of Contract of indemnity and guarantee, contingent and quasi contracts, discharge of contracts.

CO3: To have in-depth knowledge of the Contract of Bailment and Pledge.

CO4:   To be familiar with Consumer Protection Act 1986.

3.04   Corporate Law- I

CO1: To understand the concept of company and type of companies.

CO2: To get knowledge about formation of company, incorporation and commencement of business, prospectus.

CO3: To get in-depth knowledge of memorandum of association and articles of association.

CO4: To learn the concept of borrowing powers, debentures and charges.

3.05   Database Management Systems-I

CO1: To demonstrate an understanding regarding introduction of database system.

CO2:   To provide a basic knowledge of database system architecture.

CO3: Overview and introduction of database design.

CO4:   Provide the knowledge about query processing and query optimisation, introduction to SQL and commands.

3.06   Structural Programming & Computer Graphics –I

CO1: To demonstrate an understanding about planning the computer programming

CO2: To provide a basic knowledge about introduction to 'C' language and concept of structural programming.

CO3: To overview and introduction of computer graphics, role of graphics in various fields.

CO4: To provide the knowledge about arrays, string functions.

SEMESTER IV

4.01   Corporate Accounting-II

CO1: To get knowledge about Internal Reconstruction and External Reconstruction.

CO2: To learn Financial reporting for financial institutions, liquidation of company.

CO3: To get knowledge about Final Accounts of Banking Companies.

CO4: To be familiar with Accounts of Holding Companies.

4.02   Business Statistics- II

CO1:   To know about Index Numbers.

CO2:   To understand the Analysis of Time Series.

CO3:   To learn about the Theory of Probability.

CO4:   To be familiar probability distribution as a concept.

4.03   Business Regulatory Framework – II

CO1:   To get knowledge of Indian Partnership Act and Dissolution of firm.

CO2:   To acquire knowledge of Negotiable Instruments Act.

CO3:   To understand the concept of Sales of Goods Act and conditions and warranties, performance of contract, unpaid seller.

CO4:   To learn about RTI Act.

4.04   Corporate Law- II

CO1:   To describe about Depository System, shares, transfer and transmission of shares and paperless Trading.

CO2:   To acquire knowledge on Share capital and Shareholders and members.

CO3:   To understand about Meeting of Company and Directors.

CO4:   To get the knowledge of Winding Up and its consequences.

4.05   Data Base Management Systems-II

CO1:   To Demonstrate an Understanding of Database Technologies, Physical Data Organisation.

CO2:   To Provide a Basic Knowledge of Decision Support Systems (DSS): Data Warehousing and Data Mining.

CO3:   Overview and introduction Advanced Database Models.

CO4:   Provide the Knowledge Database Operation in Microsoft Access, Microsoft PowerPoint

4.06   Structural Programming & Computer Graphics- II

CO1:   To Demonstrate an understanding of introduction to 'C' Language.

CO2:   To Provide a basic knowledge of Pointer.

CO3:   Overview and introduction to Data handling formatted and unformatted console functions.

CO4:   Provide the knowledge of computer graphics.

SEMESTER V

5.01   Taxation Law -I

CO1:   Students will learn the keywords of Income Tax Act and Exempted Incomes.

CO2:   Students will gain with the provisions regarding determination of salary income and house property income.

CO3:   Students will become familiar with the provisions of Income Tax regarding assessment of business income and capital gains.

CO4:   Students will know about the circumstances under which income of others will be clubbed in the income of assessed.

5.02   Cost Accounting-I

CO1:   Demonstrate domain knowledge in installation of costing system.

CO2:   Better knowledge about the how to get over from the labour turnover, overtime and idle time.

CO3:   Understanding the distribution scheme of production overhead and factor overhead.

CO4:   Understand to create cost sheets and know about total cost, per unit cost etc.

5.03   Accounting for Management

CO1:   Demonstrate knowledge about various financial decisions based on management accounting.

CO2:   Provide knowledge about different type of ratio for organisation like liquidity ratio, solvency ratio, activity ratio and income ratio.

CO3: Better understanding of Capital Budgeting Decision.

CO4: Provide the knowledge of the concept of accounting to understand the financial statements and financial planning.

5.04   Financial Market Operations

CO1: This subject prepares the Students in understanding financial system and its History, operating procedure, and its relevance in Import & Export.

CO2: To gain knowledge on Financial Markets - Money and capital markets,Money market instruments and recent trends in Indian money markets & capital market.

CO3: To learn about the Process of issuing securities in primary and secondary Market.

CO4: To gain Knowledge about merchant banking, SEBI, and working of various development banks.

5.05   Computer Aided Drafting & Advanced Topics in computer-I

CO1: Demonstrate an Understanding CAD/ CAM Defined

CO2: To provide a basic knowledge of Computer- Aided Design

CO3: Overview and Introduction of Computer Graphics Software and Data Base.

CO4: Provide the knowledge of Data Warehousing And DBMS Schemas.

5.06   Essentials of E-Commerce

CO1: Demonstrate an understanding of E-Commerce.

CO2: To Provide a basic knowledge of Business to Business Electronic Commerce.

CO3: Overview and Introduction of Business to Commerce in E-Commerce, Electronic Payment Systems.

CO4: Provide the knowledge of Online Banking

SEMESTER VI

6.01   Taxation Law-II

CO1: Students will learn about the procedure regarding furnishing of Income Tax returns.

CO2: Students will gain about the provisions for assessment of firm, HUF and Association of Person.

CO3: Students will become familiar with the powers and duties of Income Tax Authorities and Assessment Procedure.

CO4: Students will know about the TDS and Advance Payment of Tax Provisions.

CO5: Students will aware about the various issues regarding Income TaxAdministration.

6.02   Cost Accounting-II

CO1: Getting the deep knowledge about the inter-process profit.

CO2: Getting knowledge about various types of budgets.

CO3: Students will know how to calculate standard cost and variances.

CO4: Students will be aware about marginal costing analysis and break-even point etc.

6.03   Financial Management

CO1: Understand about nature of financial management

CO2: Calculate costs of various types of capitals.

CO3: Students will know about the relevance of capital structure decision in running Business.

CO4: Understand about dividend theories.

CO5: Estimate cash flows from a project, including operating, net working capital,and capital spending.

6.04   Auditing

CO1: This paper gives the knowledge of examines the principles and practices of internal and external auditing.

CO2: The Students will be capable to understand the auditing as a component of recurrent and strategic activities.

CO3: The Students also capable to understand risk assessment, internal control, Systems evaluation, forensic accountability, and contemporary audit issues and challenges.

CO4: The Students can learn about the Audit Report, Tax audit and Management audit and Cost audit.

6.05 Computer Aided Drafting & Advanced Topics in Computer-II

CO1: Demonstrate an understanding of Computer Aided Design.

CO2: To provide a basic knowledge of Hardware & Software requirements of Auto CAD, Robot history

CO3: Overview and introduction multimedia.

CO4: Provide the Knowledge Computer Graphics.

6.06 Information Technology in Business

CO1: To demonstrate an understanding Information Technology Basis, Emerging trends in IT.

CO2: To provide knowledge of types of Modern Database management.

CO3: Overview and Introduction of new technologies in Information Technology.

CO4: Provide the Knowledge Computer in Business and Industry, Mobile Computing and Business on the Internet.

PROGRAMME OUTCOMES

PO1: Computers Knowledge: To make the students familiar with computer environment.

PO2: Students Exposure: To make the students familiar with internet and application of internet in commerce.

PO3: Individual And Team Work: Through computer knowledge Students always work effectively as an individuals. Student is also aware how to do better work in diverse teams being a team leader.

PO4: Ethics: Apply ethical principal commit to professional ethics and complete the responsibilities toward the society.

PO5: After completing B.Com CA students would gain a thorough grounding in the fundamentals of Commerce, Finance, Statistics, Taxation, Economy and International Business etc.

PO6: Through management function students always work effectively as an individual and also aware how to do better work in diverse teams being a team leader.

PO7: Apply ethical principles and commit to professional ethics and complete the responsibility towards society.

PO8: To develop entrepreneurial spirit and to empower students with sufficient knowledge to start up their venture with confidence.

PO9: To impart quality and need based education.

PROGRAMME SPECIFIC OUTCOMES

PSO1: This course offers a stimulating, challenging as well as a computer learning environment for our students to encourage autonomous learning and independent thinking making it relevant fit for market and economy.

PSO2: It prepares students for latest economic challenges, trends and market. It also helps in understanding the E-commerce, trade & business.

PSO3: This program focuses on preparing the individual for the modern financial and accounting field with computer technology. Some of the career options include accounting, business management, business development, international business and various computer applications.

PSO4: It helps in understanding the commerce, trade, business and provides foundation for a fully functional individual fit for a corporate or academia with computer technology.

PSO5: Through this programme students are able to recall drawing and modification function, and identify and interpret information provided in technical drawing.

PSO6: To develop the skill of applying concepts and techniques used in commerce.

PSO7: To develop an attitude for working efficiently in business environment.

PSO8: To integrate knowledge, skill and attitude that will sustain an environment of learning and creativity of students.