

## **Programme : Commerce**

### **Course Outcomes of “Financial Accounting”**

- CO1. Get knowledge of accounting standards.
- CO2. Knowledge of calculation of depreciation and accounts for depreciation.
- CO3. Get an idea of preparing final accounts of sole traders and non trading concerns.
- CO4. Knowledge of errors in the books of accounts and their rectification.
- CO5. Knowledge of different systems of sale like hire purchase, instalment etc.

### **Course Outcomes of “Principles of Management”**

- CO1. Equip with basic knowledge of management.
- CO2. Know the areas of diverse fields of management.
- CO3. Get equipped in the application of managerial skills.
- CO4. Develop proper communication skills.
- CO5. Become future leaders.

### **Course Outcomes of “Modern Banking”**

- CO1. Gain basic knowledge of banking.
- CO2. Acquire practical knowledge of banking.
- CO3. Get equipped with knowledge, skills and to become more suitable for the present and emerging employment market.
- CO4. Train with practical approach.
- CO5. Adopt proper investment plans in future.

### **Course Outcomes of “Business Statistics and Mathematics”**

- CO1. Do all type of statistical calculations
- CO2. Write IBPS exams (quantitative questions).
- CO3. Get the information relating to Matrix, mean, mode etc.
- CO4. Study of living index number calculation.
- CO5. Conduct budget enquiry.
- CO6. Get the knowledge of all statistical tools and how it is implemented in the business firms.

### **Course Outcomes of “Financial Accounting”**

- CO1. Explore avenues in the field of Chartered Accountancy
- CO2. Use the accounting information in day to day life
- CO3. Understand the importance of life policies taken in the names of partners under partnership firm
- CO4. Gain the knowledge about the value of Goodwill or reputation
- CO5. Know the effect on partners, if a partnership firm comes to an end.

### **Course Outcomes of “Money & Public Finance”**

- CO1. Know the procedures followed in the royalty payment on the property used
- CO2. Gain the knowledge about the relationship between the head office and the branch.
- CO3. Know how the departments work in an organisation and their effect on the profitability of whole organisation
- CO4. Understand the importance of underwriting of shares by the underwriters
- CO5. Obtain the knowledge about how to prepare the profit & loss a/c & balance sheet under departmental accounts.

### **Course Outcomes of “Cost and Management Accounting”**

- CO1. Explore avenues in the field of Cost and Management Accounting
- CO2. Prepare budget
- CO3. Analyse cost of each stage
- CO4. Prepare error less accounts

### **Course Outcomes of “Business Taxation”**

- CO1. Gain the knowledge of residential status.
- CO2. Calculate salary, house rent, pensions and how it is taxable in tax.
- CO3. Get knowledge of computation of capital gain.
- CO4. Calculate deduction from GTI.
- CO5. Know how agricultural income is calculated and get agricultural income.
- CO6. Understand how Indian and foreign amounts are taxable.

### **Course Outcomes of “Business Taxation”**

- CO1. Get an overview of the direct taxation system of India.
- CO2. Gain knowledge of computation of Income tax.
- CO3. Explore various avenues for tax planning.
- CO4. Get idea on various avenues of tax management.
- CO5. Take occupation as tax consultants.

### **Course Outcomes of “Business Law and Indian Corporate Law”**

- CO1. Develop self confidence.
- CO2. Get strong foundation for further / combined academic studies.
- CO3. Solve the complex legal issues.
- CO4. Uphold justice and deserve respect.
- CO5. Understand the reasons behind the regulations.
- CO6. Gain better communication skills and high adaptability towards various career transition.

### **Course Outcomes of “Financial Accounting-V”**

- CO1. Understand the corporate accounting process.
- CO2. Know about redemption of preference shares and debentures.
- CO3. Gain knowledge about valuation of goodwill and shares.
- CO4. Learn about preparation of final accounts of companies.
- CO5. Learn about the concept of holding companies and subsidiary companies and the process of preparation consolidated balance sheet.

### **Course Outcomes of “Financial Accounting-VI”**

- CO1. Gain knowledge about different methods of amalgamation.
- CO2. Get knowledge about internal and external reconstructions.
- CO3. Learn about the exceptions.
- CO4. Understand preparation of final accounts
- CO5. Create awareness about various aspects of corporate accounting.

### **Course Outcomes of “Cost and Management Accounting-III”**

- CO1. Gain theoretical knowledge and practical applications of various types of costings.
- CO2. Learn about Job and Batch costing.

- CO3. Gain knowledge about contract costing and calculation of profit under different circumstances.
- CO4. Learn about accounting for joint products and by products.
- CO5. Know Process costing and theoretical aspects of inter process profit.
- CO6. Get thorough knowledge about operating costing I, especially about Transport costing.

#### **Course Outcomes of “Cost and Management Accounting-IV”**

- CO1. Gain knowledge about Funds flow and Cash flow and preparation of Funds flow and Cash flow statements.
- CO2. Learn various types of budget and preparation of different budgets like production budget, sales budget, production cost budget etc.
- CO3. Gain theoretical knowledge about standard costing.
- CO4. Analyze Marginal costing techniques.
- CO5. Learn variance analysis and to know various types of variances under labour and material.

#### **Course Outcomes of “Modern Marketing”**

- CO1. Understand the basic concepts of modern marketing and it provides a very comprehensive coverage of various conceptual aspects and its application concerned with modern marketing.
- CO2. Select suitable sales promotional techniques and select proper media for advertising.
- CO3. Map out the full profile of their ideal customer knowledge of their customer will help them to determine the market size.
- CO4. Assess the market to identify both key players and those on the rise.
- CO5. Identify and analyze the market needs, their customer and their competitors.

#### **Course Outcomes of “Auditing”**

- CO1. Recognize what audit questions call for an impact audit with the objective of determining the outcome results attributable to an initiative
- CO2. Explain how impact audits with a focus on outcome results are similar to and different from traditional performance audits
- CO3. Describe the basic methodology for conducting impact audits
- CO4. Define and apply the finding elements for impact audits
- CO5. Choose and apply the design that is most applicable in conducting a given impact audit considering data availability and rival causes
- CO6. Explain the use of Cost and Benefit Analysis and how the results of impact audits are used in such analysis
- CO7. Prepare a Cost and Benefit Analysis of an implemented program or initiative