



**Department of Commerce**  
**Course out comes for the year 2022-23**  
**I Semester**

**Course Code: B.Com. 1.1**

**Name of the Course: FINANCIAL ACCOUNTING**

**Course Outcomes: On successful completion of the course, the students will be able to**

- CO1:** Understand the theoretical framework of accounting as well accounting standards.
- CO2:** Demonstrate the preparation of financial statement of manufacturing and non-manufacturing entities of sole proprietors.
- CO3:** Exercise the accounting treatments for consignment transactions & events in the books of consignor and consignee.
- CO4:** Understand the accounting treatment for royalty transactions & articulate the Royalty agreements.

**Course Code: B.Com. 1.2**

**Name of the Course: MANAGEMENT PRINCIPLES AND APPLICATIONS**

**Course Outcomes: On successful completion of the course, the students will be able to**

- CO1:** Understand and identify the different theories of organizations, which are relevant in the present context.
- CO2:** Design and demonstrate the strategic plan for the attainment of organizational goals.
- CO3:** Differentiate the different types of authority and chose the best one in the Present context.
- CO4:** Compare and chose the different types of motivation factors and leadership styles.
- CO5:** Choose the best controlling techniques for better productivity of an organization.

**Course Code: B.Com. 1.3**

**Name of the Course: PRINCIPLES OF MARKETING**

**Course Outcomes: On successful completion of the course, the students will be able to**

- CO1:** Understand the basic concepts of marketing and asses the marketing environment.
- CO2:** Analyse the consumer behaviour in the present scenario and marketing segmentation.
- CO3:** Discover the new product development & identify the factors affecting the price of a product in the present context.
- CO4:** Judge the impact of promotional techniques on the customers & importance of channels of distribution.
- CO5:** Outline the recent developments in the field of marketing.

**Course out comes for the year 2022-23**

**II Semester**

**Course Code: B.Com. 2.1**

**Name of the Course: ADVANCED FINANCIAL ACCOUNTING**

**Course Outcomes: On successful completion of the course, the students will be able to**

- CO1:** Learn various methods of accounting for hire purchase transactions
- CO2:** Deal with the inter-departmental transfers and their accounting treatment
- CO3:** Demonstrate various accounting treatments for dependent & independent branches.
- CO4:** Prepare financial statements from incomplete records

**Course Code: B.Com. 2.2**

**Name of the Course: CORPORATE ADMINISTRATION**

**Course Outcomes: On successful completion of the course, the students will be able to**

- CO1:** Understand the framework of Companies Act of 2013 and different kind of companies.
- CO2:** Identify the stages and documents involved in the formation of companies in India.
- CO3:** Analyse the role, responsibilities and functions of Key management Personnel in Corporate Administration.
- CO4:** Examine the procedure involved in the corporate meeting and the role of company secretary in the meeting.
- CO5:** Evaluate the role of liquidator in the process of winding up of the company.

**Course Code: B.Com. 2.3**

**Name of the Course: LAW AND PRACTICE OF BANKING**

**Course Outcomes: On successful completion of the course, the students will be able to**

- CO1:** Summarize the relationship between Banker & customer and different types of functions of banker.
- CO2:** Analyse the role, functions and duties of paying and collecting banker.
- CO3:** Make use of the procedure involved in opening and operating different accounts.
- CO4:** Examine the different types of negotiable instrument & their relevance in the present context.
- CO5:** Estimate possible developments in the banking sector in the upcoming days.



## **Course out comes for the year 2022-23**

### **III Semester**

**Course Code: B.Com.3.1**

**Name of the Course: Corporate Accounting**

**Course Outcomes: On successful completion of the course, the students will be able to**

**CO1: Understand the treatment of underwriting of shares.**

**CO2: Comprehend the computation of profit prior to incorporation.**

**CO3: Know the valuation of intangible assets.**

**CO4: Know the valuation of shares.**

**CO5: Prepare the financial statements of companies as per companies act, 2013.**

**Course Code: B.Com. 3.2**

**Name of the Course: Business Statistics**

**Course Outcomes: On successful completion of the course, the students will be able to**

**CO1: Familiarizes statistical data and descriptive statistics for business decision- making**

**CO2: Comprehend the measures of variation and measures of skewness.**

**CO3: Demonstrate the use of probability and probability distributions in business**

**CO4: Validate the application of correlation and regression in business decisions**

**CO5: Show the use of index numbers in business**

**Course Code: B.Com. 3.3**

**Name of the Course: Cost Accounting**

**Course Outcomes: On successful completion of the course, the students will be able to**

**CO1: Outline the Procedure and documentations involved in procurement of materials & compute the valuation of Inventory.**

**CO2: Make use of payroll procedures & compute idle and over time.**

**CO3: Discuss the methods of allocation, apportionment & absorption of overheads.**

**CO4: Validate the application of correlation and regression in business decisions.**

**CO5: Prepare cost sheet & discuss cost allocation under ABC.**

**Course out comes for the year 2022-23**  
**IV Semester**

**Course Code: B.Com. 4.1**

**Name of the Course: Advanced Corporate Accounting**

**Course Outcomes: On successful completion of the course, the students will be able to**

**CO1:** Know the procedure of redemption of preference shares.

**CO2:** Comprehend the different methods of Mergers and Acquisition of Companies

**CO3:** Understand the process of internal reconstruction

**CO4:** Prepare the liquidators final statement of accounts.

**CO5:** Understand the recent developments in accounting and accounting standards.

**Course Code: B.Com. 4.2**

**Name of the Course: Costing Methods and Techniques**

**Course Outcomes: On successful completion of the course, the students will be able to**

**CO1:** The method of costing applicable in different industries.

**CO2:** Determination of cost by applying different methods of costing.

**CO3:** Prepare flexible and cash budget with imaginary figures

**CO4:** Analyse the processes involved in standard costing.

**CO5:** Familiarize with the Activity Based Costing and its applications

**Course Code: B.Com. 4.3**

**Name of the Course: Business Regulatory Framework**

**Course Outcomes: On successful completion of the course, the students' will be able to**

**CO1:** Recognize the laws relating to Contracts and its application in business activities.

**CO2:** Acquire knowledge on bailment and indemnification of goods

**CO3:** in a contractual relationship and role of agents.

**CO4:** Comprehend the rules for Sale of Goods and rights and duties of a buyer and a seller.

**CO5:** Distinguish the partnership laws, its applicability and relevance.



**Course out comes for the year 2022-23**

**V Semester**

**Course Code: DSC 5.1**

**Name of the Course: Management accounting**

**Course Outcomes: On successful completion of the course, the students will be able to**

**CO1:** Demonstrate the significance of management accounting in decision making.

**CO2:** Analyse and interpret the corporate financial statement by using various techniques.

**CO3:** Compare the financial performance of corporate through financial analysis.

**CO4:** Understand the latest provisions in preparing cash flow statement.

**CO5:** comprehend the significance of management audit and examine corporate reports

**Course Code: DSC 5.2**

**Name of the Course: Income Tax-I**

**Course Outcomes: On successful completion of the course, the students will be able to**

**CO1:** Comprehend the procedure for computation of Total Income and tax liability of an individual.

**CO2:** Understand the provisions for determining the residential status of an Individual.

**CO3:** Comprehend the meaning of Salary, Perquisites, and Profit in lieu of salary, allowances and various retirement benefits.

**CO4:** Compute the income house property for different categories of house property.

**CO5:** Comprehend TDS & advances tax Ruling and identify the various deductions under section 80.

**Course Code: DSC 5.3**

**Name of the Course: Cost accounting**

**Course Outcomes: On successful completion of the course, the students 'will be able to**

**CO1:** Understand the concepts of cost accounting.

**CO2:** Outline the procedures and documents involved in procurement of materials and compute idle and overtime.

**CO3:** Make use of payroll procedures and compute idle and over time.

**CO4:** Prepare cost sheet and discuss cost allocation under ABC.

**Course Code: DSC 5.4**

**Name of the Course: Indian accounting standards**

**Course Outcomes: On successful completion of the course, the students 'will be able to**

**CO1:** Understand the preparation of consolidated financial statements as per Ind AS

**CO2:** Learn the disclosures in the financial statements

**CO3:** Understand the latest provisions of measurement-based accounting policies

**CO4:** Comprehend the Accounting and Reporting of Financial Instruments

**CO5:** Understand the need and benefits of accounting standards

**CO6:** Prepare the financial statements as Indian Accounting standards.

**CO7:** Comprehend the requirements of Indian Accounting Standards

**CO8:** for recognition, measurement and disclosures of certain items appear in financial statements.

**Course Code: DSC 5.5**

**Name of the Course: Accounting for Managerial decisions**

**Course Outcomes: On successful completion of the course, the students 'will be able to**

**CO1:** Understand the concept of Managerial decision making

**CO2:** Analyze the Marginal cost statement and Absorption cost statement

**CO3:** Understand the concept of Standard costing and Marginal costing

**CO4:** Know the different concept used in budgetary control

**Course Code: DSC 5.6**

**Name of the Course: Goods and services tax**

**Course Outcomes: On successful completion of the course, the students 'will be able to**

**CO1:** Comprehend the concepts of Goods and Services tax.

**CO2:** Understand the fundamentals of GST.

**CO3:** Analyse the GST Procedures in the Business.

**CO4:** Know the GST Assessment and its computation.



**Course out comes for the year 2022-23**  
**VI Semester**

**Course Code: DSC 6.1**

**Name of the Course: Principles and Practice of Auditing**

**Course Outcomes: On successful completion of the course, the students 'will be able to**

**CO1:** Understand the conceptual framework of auditing.

**CO2:** Examine the risk assessment and internal control in auditing

**CO3:** Comprehend the relevance of IT in audit and audit sampling or testing.

**CO4:** Examine the company audit and the procedure involved in the audit of different entities.

**CO5:** Gain knowledge on different aspect of audit reporting and conceptual framework applicable on professional accountants.

**Course Code: DSC 6.2**

**Name of the Course: Income Tax Law &Practice– II**

**Course Outcomes: On successful completion of the course, the students' will be able to**

**CO1:** Understand the procedure or computation of income from business and other Profession.

**CO2:** The provisions for determining the capital gains.

**CO3:** Compute the income from other sources.

**CO4:** Demonstrate the computation of total income of an Individual.

**CO5:** Comprehend the assessment procedure and to know the power of income tax authorities.

**Course Code: DSC 6.3**

**Name of the Course: Costing Methods**

**Course Outcomes: On successful completion of the course, the students' will be able to**

**CO1:** Understand the concept of contract costing Job costing and Process costing

**CO2:** Discuss the methods of allocation, apportionment & absorption of overheads

**CO3:** Analyse the process involved in standard costing

**CO4:** Familiarise with activity-based costing and its applications

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**CO4:** Familiarise with activity-based costing and its applications



**CourseCode:DSC 6.4**

**Name of the Course: INDIAN FINANCIAL INSTITUTIONS AND MARKET**

**Course Outcomes: On successful completion of the course, the students' will be able to**

**CO1:** Understand the structure of Indian financial system and its constituents.

**CO2:** Outline the role of capital and money market in economic development.

**CO3:** Comprehend primary and secondary market and its relevance in capital formation.

**CO4:** Appraise the role played by banking and development financial institutions economic development so far.

**CourseCode:DSC 6.5**

**Name of the Course: STRATEGIC COST AND PERFORMANCE MANAGEMENT**


**Course Outcomes: On successful completion of the course, the students' will be able to**

**CO1:** Understand the concept of strategic cost management.

**CO2:** Know the modern cost concept.

**CO3:** Understand the concept of lifecycle costing

  
**HEAD**  
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