

## Course Outcome - B.Com

### Course Outcomes: I Semester – B.Com- Financial Accounting

- CO 1. Prepare Bank Reconciliation Statement of a Sole trading concern.
- CO 2. Draft a Hire Purchase Agreement and calculate Interest on amount due.
- CO 3. Prepare Departmental Accounts of a company after the data collection
- CO 4. Understand the concept of bills of exchange, discounting and dishonor of bills

### Course Outcomes: I Semester – B.Com- Company Law and Secretarial Practice

- CO 1. Prepare Agenda of a meeting and Minutes of Meeting
- CO 2. Discuss the annual report of a company.
- CO 3. List the CSR activities of a few companies
- CO 4. Understand the role of a Company Secretary

### Course Outcomes: I Semester – B.Com- Marketing Management

- CO 1. Identify core concepts of marketing
- CO 2. Identify the role of advertising and sales promotion in marketing a product
- CO 3. Identify marketing mix strategies of a business
- CO 4. Apply knowledge on current trends and practices in marketing product.

**Course Outcomes: I Semester – B.Com- Business Organization and Management**

**CO 1. Make presentations of types of business organization**

**CO 2. Prepare an Organisation structure and analyse the suitability of different structure to different organisations.**

**CO 3. Understand different styles of leadership**

**CO 4. Analyze cases on individual behaviour, attitude and communication**

**Course Outcomes: I Semester – B.Com- Methods and Techniques for Business Decisions**

**CO 1. Ability to calculate of EMI**

**CO 2. Application of matrix in business problems**

**CO 3. Application of mathematics in the commercial situations**

**CO.4. Understanding of basics concepts in mathematics**

**Course Outcomes: I Semester – B.Com- Business Economics**

**CO 1. Apply the concept of price elasticity to real-time business scenarios**

**CO 2. Present a diagram showing business cycles**

**CO 3. Present the balance of payment chart of India for the latest year**

**CO.4. Understand the concept of demand for a product**

**Course Outcomes: II Semester – B.Com – Financial Accounting II**

**CO 1. Prepare branch accounts with imaginary figures**

  
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**CO 2. Prepare Consignment Accounts with imaginary figures**

**CO 3. Prepare Joint Venture Accounts with imaginary figures**

**Course Outcomes: II Semester – B.Com – Quantitative Analysis for Business Decision I**

**CO 1. Prepare a questionnaire and collect data on demographic profile of a sample**

**CO 2. Tabulation of demography of customers visiting a store.**

**CO 3. Use of appropriate diagrams for presentation of data**

**CO 4. Application of suitable measures of central tendency and dispersion to analyse and interpret data.**

**Course Outcomes: II Semester – B.Com – Indian Financial System**

**CO 1. Presentation on types of banks in India**

**CO 2. Identify products & services offered by banks**

**CO 3. Prepare a list of instruments in financial market**

**Co 4. Identify the regulatory institutions in India**

**Course Outcomes: II Semester – B.Com – Human Resources Management**

**CO 1. Describe the process of recruitment and selection**

**CO 2. Collect information and make presentation on training methods adopted in an organization**

**CO 3. Collect information and make presentation regarding safety measures adopted in an organization**

  
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**CO 4. Relate the theories of motivation to incentive schemes / promotion in an organisation**

**Course Outcomes: II Semester – B.Com – Personality Development**

**CO 1. Develop good communication, inter-personal and decision making skills**

**CO 2. Identify leadership skills of business leaders**

**CO 3. Identify stress and causes of stress**

**CO 4. Understanding the importance of career choice**

**Course Outcomes: III Semester – B.Com -Corporate Accounting**

**CO 1. Fill the share application form of a Public Limited Company.**

**CO 2. Collect annual report of a Company and list out its assets and Liabilities.**

**CO 3. Collection of latest final accounts of a company and find out the intrinsic value of shares**

**CO 4. Collect the annual reports of company and calculate the value of goodwill under different methods.**

**Course Outcomes: III Semester – B.Com - Quantitative Analysis for Business Decisions**

**CO 1. Collect the turnover of a company and extrapolate the sales of using Binomial Expansion method.**

**CO 2. Collect data, tabulate data, frame a Null Hypothesis and draw inferences using Test of Significance**

**CO 3. Understand the concept of consumer price index and its application**

**CO 4. Understand the concept of Hypothesis and the types**

**Course Outcomes: III Semester – B.Com – Stock and Commodities Market**

  
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**CO 1.Understand functioning of a stock exchange**

**CO 2.Understand the process of online trading of shares and debentures.**

**CO 3.Prepare the list of commodities traded on commodity market on MCX and NCDEX**

**CO 4. Interpret the indices in the stock market.**

**Course Outcomes: III Semester – B.Com – Financial Management**

**CO 1.Evaluate the NPV of an investment made in any one capital projectwith imaginary figures for 5 years.**

**CO 2.AnalyseCapital structure of a company from an Annual Report**

**CO 3. Prepare an estimate of working capital requirementswith imaginary figures**

**CO 4. Calculate the future value of a fixed deposit given the interest rate and period of deposit**

**Course Outcomes: III Semester – B.Com – Indian Banking Operations**

**CO 1.Collect and fill account opening form of SB A/c or Current A/c**

**CO 2.Collect and fill pay in slip of SB A/c or Current A/c**

**CO 3.List various customer services offered by banks.**

**CO 4.List the new age banking products**

**Course Outcomes: IV Semester – B.Com -Corporate Accounting**

**CO 1. List the legal provisions in respect of redemption of preference shares.**

**CO 2. Calculation of Purchase consideration with imaginary figures.**

  
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**CO 3. Collect and present any five cases of amalgamation in the nature of merger or acquisition of Joint Stock Companies.**

**CO 4. List the legal provisions in respect of internal reconstruction**

**Course Outcomes: IV Semester – B.Com -Cost Accounting**

**CO 1.Identification of elements of cost in services sector by visiting an organization**

**CO 2.Make cost estimation for the making of a proposed product.**

**CO 3.Collection and Classification of overheads in an organization on the basis of functions.**

**CO 4.Prepare a reconciliation statement with imaginary figures**

**Course Outcomes: IV Semester – B.Com – Financial Services**

**CO 1.Prepare a report on schemes of any two mutual fund companies.**

**CO 2.Prepare a chart on different types of consumer finance offered.**

**CO 3. Prepare a list of services offered by venture capital firms.**

**CO 4. Prepare a list of insurance types offered in India**

**Course Outcomes: IV Semester – B.Com – Auditing**

**CO 1.Collect the information about types of audit conducted in any one organization**

**CO 2. Visit an audit firm; write about the procedure followed by them in auditing the books of accounts of a firm.**

**CO 3. Draft an audit program**

**CO 4. Draft an audit report**

  
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**Course Outcomes: IV Semester – B.Com – International Business**

**CO 1. List and make presentation of any five MNCs and TNCs**

**CO 2. Prepare a chart on companies and their modes of entry**

**CO 3. Discussion on India and WTO**

**CO 4. Understand the different modes of entry in international market**

**Course Outcomes: V Semester– B.Com – Income Tax**

**CO 1. Prepare table of rates of tax based on slabs**

**CO 2. Calculation of taxable income and tax payable (individuals only)**

**CO 3. Filing of IT returns of individuals.**

**CO 4. Prepare list of enclosures for IT returns.**

**Course Outcomes: V Semester– B.Com – Business Law**

**CO 1. Draft a "rent agreement"™ incorporating all the essential features of a valid agreement.**

**CO 2. Draft agreement to repay a loan borrowed from a bank on installment basis.**

**CO 3. Draft a complaint against "unfair trade practice"™ adapted by a businessman, to the consumer forum.**

**CO 4. Information of cyber protection.**

**Course Outcomes: V Semester– B.Com – Management Accounting**

  
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**CO 1.Collection of financial statements of any one organization for two years and preparing comparative statements**

**CO 2.Collection of financial statements of any two organization for two years and prepare a common Size Statements**

**CO 3.Calculation of Accounting Ratios and their interpretation**

**CO 4. Draft a report on any financial crisis in an organization**

**Course Outcomes: V Semester– B.Com – Advanced Financial Accounting**

**CO 1.Understand the various concepts in advanced financial accounting**

**CO 2. Prepare different schedules with reference to final accounts of Banking Companies**

**CO 3. Prepare financial statement of Life Insurance Company**

**CO 4. Prepare financial statement of General Insurance Company**

**Course Outcomes: V Semester– B.Com – Business Taxation**

**CO 1.Collect financial statement of a firm and compute the taxable income**

**CO 2.Prepare the challan for payment of tax under existing laws on goods not covered under GST.**

**CO 3.Prepare a flow chart of GST Suvidha Provider (GST).**

**CO 4.Prepare chart showing rates of GST.**

**Course Outcomes: V Semester– B.Com – Costing Methods**

**CO 1.Understand all the concepts in costing**

  
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**CO 2.List the industries located in your area and methods of costing adopted by them**

**CO 3.Preparation of Imaginary composite job cost statement**

**CO 4.Preparation of activity based cost statement**

**Course Outcomes: V Semester – B.Com – Income Tax**

**CO 1.E-Filing of Income Tax returns**

**CO 2.Understand the procedure for set-off and carry-forward of losses (Individuals only)**

**CO 3.Application of the provisions of clubbing of income**

**CO 4.Understanding of different types of assessment**

**Course Outcomes: V Semester – B.Com – Business Ethics**

**CO 1.Make presentation on scams in Finance and Technology**

**CO 2.Understanding of cross cultural issues in an organisation**

**CO 3.Make presentation on CSR practices of companies( sector wise )**

**CO 4.Identify and discuss issues involved in Corporate Governance.**

**Course Outcomes: V Semester – B.Com – Entrepreneurship Development**

**CO 1.List the various financial schemes available to an entrepreneur to start a business**

**CO 2.Prepare a Project report to start a SSI Unit.**

  
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**CO 3.Prepare a business plan.**

**CO 4.Discuss the success stories of Entrepreneurs**

**Course Outcomes: V Semester – B.Com – Cost Management**

**CO 1.Understanding of concepts in cost management**

**CO2.Prepare income statement using absorption costing and marginal costing technique**

**CO 3.Preparation of Sales Budget with Imaginary Figures**

**CO 4.Collect information regarding manufacturing units using standard costing**

**Course Outcomes: V Semester – B.Com – Indian Accounting Standards**

**CO 1.Understanding the concept of Indian Accounting Standard**

**CO 2.Selection of company and identify the applicability of these standards in the selected Companies**

**CO 3. An in-depth information of the accounting and disclosure requirement**

**CO 4. Understanding of the IFRS framework in comparison with the Indian financial reporting requirements (Indian GAAP)**

**Course Outcomes: V Semester – B.Com – Corporate Tax Planning**

**CO 1.Understand the concepts in corporate tax planning**

**CO 2.Identify a company and discuss the tax planning aspects**

**CO 3.Describe how the provisions in the corporate tax laws can be used for tax planning**

  
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**CO 4.Understanding the tax planning need for restructuring**

**Course Outcomes: V Semester – Specialization in Finance and Banking-Income Tax**

**CO 1.Prepare table of rates of tax based on slabs**

**CO 2.Calculation of taxable income and tax payable (individuals only)**

**CO 3.Filing of IT returns of individuals.**

**CO 4. Prepare list of enclosures for IT returns.**

**Course Outcomes: V Semester – Specialization in Finance and Banking-Business Law**

**CO 1.Draft a “rent agreement”™ incorporating all the essential features of a valid agreement.**

**CO 2. Draft agreement to repay a loan borrowed from a bank on installment basis.**

**CO 3.Draft a complaint against “unfair trade practice”™ adapted by a businessman, to the consumer forum.**

**CO 4.Information of cyber protection.**

**Course Outcomes: V Semester – Specialization in Finance and Banking-Management Accounting**

**CO 1.Collection of financial statements of any one organization for two years and preparing comparative statements**

**CO 2.Collection of financial statements of any two organization for two years and prepare a common Size Statements**

**CO 3.Calculation of Accounting Ratios and their interpretation**

**CO 4. Draft a report on any financial crisis in an organization**

  
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**Course Outcomes: V Semester – Specialization in Finance and Banking-Advanced Financial Management**

**CO 1.Examine the various sources of Business Finance and interpret the various aspects of debt-equity ratio**

**CO 2.Illustrate the principles underlying the Valuation of Business and financial assets including the impact of cost of capital on the value of Business.**

**CO 3.Examine the risks and the main techniques employed in the assessment of such risk**

**CO 4. List the mergers in the past 5 years and examine the modalities of merger with emphasis on share exchange ratio**

**Course Outcomes: V Semester – Specialization in Finance and Banking-Financial Services**

**CO 1.Prepare an interview schedule and interview an official regarding the services provided by the financial institution.**

**CO 2.Meet a SHG and submit a report.**

**CO 3. Understand the ratings of instruments**

**CO 4. Interpret the ratings by rating agencies**

**Course Outcomes: V Semester – Specialization in Finance and Banking- Banking Law**

**CO 1.Discussion on bank scams and frauds**

**CO 2.Understand the risk related to Basel I ,II &III**

**CO 3.Collect information and make regarding various e-banking services offered by the banks**

**CO 4.Collect information about the services offered by NPCI**

**Course Outcomes: VI Semester – Income Tax**

  
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**CO 1.E-Filing of Income Tax returns**

**CO 2.Understand the procedure for set-off and carry-forward of losses (Individuals only)**

**CO 3.Application of the provisions of clubbing of income**

**CO 4.Understanding of different types of assessment**

**Course Outcomes: VI Semester – Business Ethics**

**CO 1.Make presentation on scams in Finance and Technology**

**CO 2.Understanding of cross cultural issues in an organisation**

**CO 3.Make presentation on CSR practices of companies( sector wise )**

**CO 4.Identify and discuss issues involved in Corporate Governance.**

**Course Outcomes: VI Semester – Entrepreneurship Development**

**CO 1.List the various financial schemes available to an entrepreneur to start a business**

**CO 2.Prepare a Project report to start a SSI Unit.**

**CO 3.Prepare a business plan.**

**CO 4.Discuss the success stories of Entrepreneurs**

**Course Outcomes: VI Semester – Insurance Services**

**CO 1.Calculation of policy premium with imaginary figures**

  
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**CO 2.Calculation of fair claims with imaginary figures**

**CO 3. Prepare of list occupational hazards under life insurance**

**CO 4.Understanding on the concepts in insurance**

**Course Outcomes: VI Semester – Investment Management**

**CO 1.Understanding the concept of investment, speculation, risk and reward**

**CO 2. Collect financial statement of a company (Five Years) and carryout fundamental analysis**

**CO 3.Collect and make presentation on technical analysis of select securities (Charting)**

**CO 4. Collect information on different investment avenues**

**Course Outcomes: VI Semester – Bank Management**

**CO 1.Make a presentation on of scheduled banks and discuss the innovative services of any five scheduled banks.**

**CO 2.Collect Bank Financial Statement and discussion of profitability.**

**CO 3.Collect SWOC of any one bank**

**CO 4. Collect information regarding the customer relationship management approaches in any five scheduled banks.**

  
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## Course Outcome - B.Com A & F

### Course Outcomes: I Semester – B.Com A & F- Business Correspondence and Logical Reasoning

**CO 1. Develop and deliver effective presentations**

**CO 2. Demonstrate effective interpersonal communications that maximise team effectiveness**

**CO 3. Ability to write a report**

**CO 4. Ability to solve aptitude test questions on number series, vocabulary and logical reasoning**

### Course Outcomes: I Semester – B.Com A & F- Fundamentals of Accounting

**CO 1. Prepare Bank Reconciliation Statement of a Sole trading concern.**

**CO 2. Identify the accounting standard for depreciation accounting**

**CO 3. Understanding the recording of various kinds of business transactions and to demonstrate practical accounting practices in industry**

**CO 4. Understanding of all concepts in fundamentals of accounting**

### Course Outcomes: I Semester – B.Com A & F- Financial Accounting

**CO 1. Understanding of the concepts in financial accounting**

**CO 2. Describe the main elements of financial accounting information – assets, liabilities, revenue and expenses**

  
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**CO 3. Identify the financial statements and their purposes.**

**CO 4. Identify the various ratios and their importance**

**Course Outcomes: I Semester – B.Com A & F- Business Law and Other Laws**

**CO 1. Draft a “rent agreement”™ incorporating all the essential features of a valid agreement.**

**CO 2. Draft an agreement to repay a loan borrowed from a bank on installment basis.**

**CO 3. Draft a complaint against “unfair trade practice”™ adapted by a businessman, to the consumer forum.**

**CO 4. Collect information on the security measures in cyber act**

**Course Outcomes: I Semester – B.Com A & F- Business Mathematics and Statistics**

**CO 1. Prepare a questionnaire and collect data on demographic profile of a sample**

**CO 2. Tabulation of demography of customers visiting a store.**

**CO 3. Use of appropriate diagrams for presentation of data**

**CO 4. Application of suitable measures of central tendency and dispersion to analyse and interpret data.**

**Course Outcomes: I Semester – B.Com A & F- Business Economics & Commercial Knowledge**

**CO 1. Apply the concept of price elasticity to real-time business scenarios**

**CO 2. Present a diagram showing business cycles**

**CO 3. Understand the importance of regulatory bodies**

  
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**CO 4. Present the balance of payment chart of India for the latest year**

**Course Outcomes: II Semester – B.Com A & F – Advanced Accounts**

**CO 1. Interpretation of amalgamated company balance sheet**

**CO 2. Prepare departmental accounts of a company after the data collection**

**CO 3. Prepare a list of Accounting Standard**

**Co 4. Understanding of the concepts in advance d accounting**

**Course Outcomes: II Semester – B.Com A & F – Income Tax**

**CO 1.Prepare table of rates of tax based on slabs**

**CO 2.Calculation of taxable income and tax payable (individuals only)**

**CO 3.Filing of IT returns of individuals.**

**CO 4.Prepare list of enclosures for IT returns.**

**Course Outcomes: II Semester – B.Com A & F – Goods and Service Tax**

**CO 1.Collect financial statement of a firm and compute the taxable income**

**CO 2. Prepare the challan for payment of tax under existing laws on goods not covered under GST.**

**CO 3. Prepare a flow chart of GST Suvidha Provider (GST).**

**CO 4. Prepare chart showing rates of GST.**

  
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**Course Outcomes: II Semester – B.Com A & F – Company Law and Other Laws**

**CO 1. Discuss the annual report of a company**

**CO 2. Interpret the relevant statutes**

**CO 3. Prepare a list of negotiable instruments ( banks )**

**CO 4. Understanding of the concept of company law and other laws**

**Course Outcomes: II Semester – B.Com A & F – Cost Accounting**

**CO 1. Identify elements of cost in services sector by visiting any service sector.**

**CO 2. Make cost estimation for the making of a proposed product.**

**CO 3. Collection and Classification of overheads in an organization on the basis of functions.**

**CO 4. Prepare a reconciliation statement with imaginary figures**

**Course Outcomes: II Semester – B.Com A & F – Financial Management**

**CO 1. Evaluate the NPV of an investment made in any one capital project with imaginary figures for 5 years.**

**CO 2. Analyse Capital structure of a company from an Annual Report**

**CO 3. Understand the ratings of instruments**

**CO 4. Calculate the future value of a fixed deposit given the interest rate and period of deposit**

**Course Outcomes: III Semester – B.Com A & F-Indian Financial System**

  
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**CO 1. Presentation on types of banks in India**

**CO 2. Understand the structure of the Indian Financial System**

**CO 3. Collect information about the services offered by banks**

**CO 4. List the regulatory institutions and the key officials**

**Course Outcomes: III Semester – B.Com A & F-Income Tax II**

**CO 1. E-Filing of Income Tax returns**

**CO 2. Understand the procedure for set-off and carry-forward of losses (Individuals only)**

**CO 3. Application of the provisions of clubbing of income**

**CO 4. Understanding of different types of assessment**

**Course Outcomes: III Semester – B.Com A & F-Human Resources Management**

**CO 1. Describe the process of recruitment and selection**

**CO 2. Collect information and make presentation on training methods adopted in an organization**

**CO 3. Collect information and make presentation regarding safety measures adopted in an organization**

**CO 4. Relate the theories of motivation to incentive schemes / promotion in an organisation**

**Course Outcomes: III Semester – B.Com A & F-Advanced Accounts- II**

**CO 1. An in-depth analysis of advanced accounting topics.**

  
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**CO 2. Summarize concepts and procedures underlying the measurement and reporting of financial information dealing with business reorganisation, and partnership**

**CO 3. Understanding of the accounting standards**

**CO 4. Interpretation of the financial statements**

**Course Outcomes: III Semester – B.Com A & F-Advanced Financial Accounts**

**CO 1. Preparation of different schedules with reference to final accounts of Banking companies**

**CO 2. Preparation of financial statement of Life Insurance Company**

**CO 3. Preparation of financial statement of General Insurance Company**

**CO 4. Understanding of the various concepts in advanced financial accounting**

**Course Outcomes: III Semester – B.Com A & F- Economics for Finance**

**CO 1. Understand the concepts components of National Income**

**CO 2. Present the reason for devaluation of currency**

**CO 3. Prepare a list of currencies**

**CO 4. Understanding of the concepts in economics**

**Course Outcomes: IV Semester – B.Com A & F Indian Banking Operations**

**CO 1. Collect and fill account opening form of SB A/c or Current A/c**

**CO 2. Collect and fill pay in slip of SB A/c or Current A/c**

  
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**CO 3. List various customer services offered by banks.**

**CO 4. Understanding on the types of loan offered by banks**

**Course Outcomes: IV Semester – B.Com A & F – Marketing Management**

**CO 1. Identify core concepts of marketing**

**CO 2. Identify the role of advertising and sales promotion in marketing a product**

**CO 3. Identify marketing mix strategies of a business**

**CO 4. Ability to apply knowledge on current trends and practices in marketing product.**

**Course Outcomes: IV Semester – B.Com A & F – International Buisness**

**CO 1. List and make presentation of any five MNCs and TNCs**

**CO 2. Prepare a chart and discuss about companies and their modes of entry**

**CO 3. Prepare the list of economic integration levels**

**CO 4. Collect information on India and WTO**

**Course Outcomes: IV Semester – B.Com A & F –Auditing and Assurance**

**CO 1. Understand the principles and practices of internal and external auditing, risk assessment, internal control, procedures, audit report and audit of different entities.**

**CO 2. Collect the information about types of audit conducted in any one organization**

**CO 3. Visit an audit firm; write about the procedure followed by them in Auditing the books of account of a firm.**

  
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**CO 4. Draft an audit program and audit report**

**Course Outcomes: IV Semester – B.Com A & F – Enterprise Information Systems and Strategic Management**

**CO 1. Understanding of technology enabled information systems and their impact on enterprise wide processes, risks and controls**

**CO 2. Apply case studies in understanding the ERP functioning**

**CO 3. Collecting information of SWOC of MNCs**

**CO 4. Understand the basic concepts and principles of strategic management analyse the internal and external environment of business**



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