Department of Commerce

Course Outcomes

Semester I - Financial Accounting - I

Students can understand and ascertain:

CO 1	Meaning of Accounting - its objectives, scope, advantages, disadvantages and its principles.
CO 2	The Accounting Process – Identifying the types of accounts, Recording (journal) and Posting (ledger). And understanding the contemporary issues in Accounting.
CO 3	The Different types of books (purchase book, sales book, cash book etc.). Bank Reconciliation Statement its Meaning, Need and Ascertainment of correct cash book balance.
CO 4	Meaning of Trial balance and its objectives. Rectification of Errors before and after preparation of Final Accounts.
CO 5	Preparation of manufacturing, Trading, Profit and loss Account and Balance Sheet along with adjustments and Closing Entries.

Semester I - Business Organization and Management

Students can understand:

CO 1	Scope, Functions, Role of Business in Social Development - Essentials for Modern Business.
CO 2	Forms of business organization.
CO 3	Procedural and legal aspects of joint stock company and Management of cooperative societies.
CO 4	Forms and objectives of public and private enterprises.
CO 5	Social Responsibilities of business – levels of corporate social responsibility.

Semester I - Fundamentals of Information Technology

Students can understand:

CO 1	To imbibe applications of IT in the areas of business.
CO 2	Types of Operating System, Booting Process.
CO 3	Word processing- creating, editing, saving, printing.
CO 4	Worksheet to analyze data with graphs & Charts, Advanced tools to compute data value and application of MS-Access.
CO 5	Creating Audio-Visual presentations, Running Slide show, Browsing Services available on internet and Application of Multimedia and E- commerce.

Semester II - Financial Accounting – II

Students can understand and ascertain:

CO 1	Depreciation - its objectives, factors and methods.
CO 2	Single Entry System - Features and methods.
CO 3	Accounting Process of Non- profit Entities.
CO 4	Documentation and Accounting treatment for admission, retirement and death of partner in a partnership firm.
CO 5	Accounting treatment for Dissolution of firm and Insolvency of partner.

Semester II - Business Laws

Students can understand:

CO 1	Contracts, what is offer, acceptance, agreement, consent, flaw in consent and consideration.
CO 2	Discharge of a Contract, illegalities and immoral agreements, breach and remedies for breach of contract
CO 3	Sale, agreement to sell, goods, rights of an unpaid seller, conditions, warranties, auction sale.
CO 4	Consumer Protection Act, 1986, Rights of consumers, unfair trade practices, redressal, and penalties for violation.
CO 5	Intellectual Property Rights, Information Technology Act-2000, aims objectives, cybercrimes and punishments for offenders.

Semester II – Programming with C & C++

Students can understand:

CO 1	C Language, Data Types And I/O Operations.
CO 2	Operators, Expressions and Decision Making – Looping - Introduction - If statements - If-else / Switch/Conditional/While /Do /For Statements.
CO 3	Arrays and Strings - Initializing an array -One / Two dimensional array - Dynamic array. Strings.
CO 4	Built–in functions: Mathematical functions -User defined functions: Elements of Functions.
CO 5	Structures and Pointers - Enumerated Data types.

Semester III – Advanced Accounting

Students will be able to:

CO 1	Do accounting Treatment in the books of Hire Purchaser and Hire Vendor – They can know the difference between Hire Purchase and Instalment Purchase system.
CO 2	Understand and prepare Branch and Department Accounts.
CO 3	Understand Journal entries and accounting treatment with respect to Share Capital Issue, Forfeiture of Shares and Debentures.
CO 4	Understand the Accounting Standards -Adoption of International Financial Reporting Standards(IFRS)
CO 5	Compute the value of Goodwill and Shares.

Semester III – Business Statistics – I

CO 1	The learners will comprehend the basics of data science and data analysis like Averages and forecasting techniques.
CO 2	The learners will understand use of Time series and Index numbers in management decisions.
CO 3	The learners will be able to understand the business implications and probabilities of every decision being made.
CO 4	Analyse the measures of central tendency and dispersion.
CO 5	Understand the data in table and represent the data in diagrams and graphs.

Semester III – Relational Database Management System

Students can learn:

CO 1	To design and develop Database System.
CO 2	Relational Database Integrity, Sequential File Organization.
CO 3	Writing good queries using a standard query language called SQL.
CO 4	Concurrency Management, Database Recovery and Security.
CO 5	Structure of Distributed Database system, Emergence of Client Server Architecture.

Semester IV – Income Tax

The students will be able:

CO 1	To understand the basic concepts & definitions under the Income Tax Act,1961.
CO 2	. To compute salary income under the head salaries.
CO 3	Calculation of incomes under the five head of incomes: Salaries, House property, Profits and Gains from Business or Profession, Capital Gains and other sources.
CO 4	To compute the income from Business & Profession
CO 5	To ascertain the residential status of an assessee and its incidence of tax.

Semester IV – Business Statistics – II

Students will be able:

CO 1	To understand the methods of studying trends and tendencies in data.
CO 2	To measure the trend and identify its type and construct seasonal indices.
CO 3	To understand the methods of analysing Time series.
CO 4	To construct weighted and unweighted index numbers.

Semester IV – Web Technologies

Students will be able:

CO 1	To use fundamental skills to maintain web server services required to host a website.
CO 2	To select and apply mark-up languages for processing, identifying, and presenting of information in web pages.
CO 3	To use scripting languages and web services to transfer data and add interactive components to web pages.
CO 4	To incorporate best practices in navigation, usability and written content to design websites that give users easy access to the information they seek.

Semester V – Business Economics

Students will be able to:

CO 1	Understand economics in terms of business.
CO 2	Evaluate supply and demand analysis.
CO 3	Analyze the consumer behaviour.
CO 4	Interpret the factors affecting firm such as production, costs and revenue.
CO 5	Analyze the performance of firms under different market structures.

Semester V – Cost Accounting

Students will be able to:

CO 1	Imbibe conceptual knowledge of cost accounting.
CO 2	Select the costs according to their impact on business.
CO 3	Differentiate methods of schedule costs per unit of production and calculating stock consumption.
CO 4	Identify the specifics of different costing methods and interpret the impact of the selected costs.
CO 5	Demonstrate mastery of costing systems, cost management systems, budgeting systems.

Semester V – Computerized Accounting

Students will be able to:

CO 1	To equip the students to meet the demands of the industry by mastering them with industry sought after computerized accounting packages.
CO 2	To expose the students to computer applications in the field of accounting.
CO 3	To develop practical skills in the application of tally accounting packages
CO 4	To develop awareness regarding statutory features especially GST features

Semester V – e-Commerce

Students will be able to:

CO 1	To be able to understand information technology and E-commerce in various multimedia applications.
CO 2	To learn the various authentication security issues in E commerce.
CO 3	To realise various forms of the E-commerce applications and its usages and security issues.
CO 4	To impart knowledge of Payment gateways in E-Commerce Business.

Semester VI – Research Methodology

Students will be able to:

CO 1	To identify a business problem and formulate a hypothesis for it.
CO 2	To identify sources of data and analyse data collection methods and tools.
CO 3	To analyse various research designs in different business / organisational situation and context

Semester VI – Cost Control and Management Accounting

Students will be able to:

CO 1	To understand the primary purpose of management accounting namely financial statement analysis and budgetary control.
CO 2	To develop and apply budget for planning and controlling purpose.
CO 3	To analyse the financial statement using short-term, long-term, profitability ratios, factors determining working capital requirements, fund flow and cash flow statements and break even analysis.
CO 4	To understand the construction of balance sheet in ratio analysis and preparation of budgets.
CO 5	To analyse cost-volume-profit techniques to determine optimal managerial decisions.

Semester VI – Theory and practice of GST

Students will be able to:

CO 1	Student will be equipped with the knowledge of basic concepts of goods and service tax, CGST, SGCT, IGST, classification of goods and valuation rules.
CO 2	Student will learn the basic procedures under GST incorporating the registration, filing of returns and payment of tax.
CO 3	Student will be equipped with the knowledge of composition scheme under GST, Exemptions under GST, concept of supply of goods, nature of supply.
CO 4	Students will also learn about the customs law, valuation and baggage rules.

Semester VI – Cyber Security

Students will be able to:

CO 1	To understand the various tools and methods used in cybercrime.
CO 2	Identify risk management processes, risk treatment methods, organization of information security.
CO 3	Classify cyber security solutions and information assurance.
CO 4	Examine software vulnerabilities and security solutions to reduce the risk of exploitation.
CO 5	Analyze the cyber security needs of an organization.