

COURSE OUTCOMES- (B.Com)

DSC 1A- Accounting-I

Learning Outcomes:

At the end of the course, the student will able to

1. Identify events that need to be recorded in the accounting
2. Summarize the concepts and basics of accounting
3. Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP
4. Analyze the difference between Indian Accounting system and International Accounting System in terms of Accounting Standards.
5. Critically examine the balance sheets of a sole trader for different accounting periods.
6. Design new accounting formulas & principles for business organisations.

DSC 2 A - Business Organization & Management

Learning Outcomes:

At the end of the course, the student will able to

1. Identify different forms of business organizations
2. Understand the scope of Business, and its importance.
3. Understand the nature of Joint Stock Company and formalities to promote a Company
4. Critically examine the various organisations of the business firms judge the best among.
5. Design and plan to register a business firm. Prepare different documents to register a company at his own.
6. Invent new models of business organisations.

DSC 3A -Business Economics -I

Learning Outcomes:

At the end of the course, the student will able to

1. Understand basic economic principles.
2. Describe the nature of economics in dealing with the issues of scarcity
3. Analyze supply and demand analysis and its impact on economic events in Markets
4. Evaluate the factors affecting firm behaviour, such as production and costs
5. Recognize market failure and the role of government in dealing with those failures
6. Learn to use economic models to isolate the relevant elements of a managerial problem, identify their relationships, and formulate them into a managerial model.

DSC-1B : Accounting-II

Learning Outcomes:

At the end of the course, the student will able to

1. Understand the concept of Consignment and learn the accounting treatment of the various aspects of consignment
2. Analyze the accounting process and preparation of accounts in consignment and joint venture
3. Distinguish Joint Venture and Partnership and to learn the methods of maintaining records under Joint Venture
4. Determine the useful life and value of the depreciable asset and maintenance of Reserves in business entities.
5. Design an accounting system for different models of businesses at his own using the principles of existing accounting system.

DSC 2B - Business Environment

Learning Outcomes:

At the end of the course, the student will be able to

1. Understand the concept of business environment.
2. Define Internal and External elements affecting business environment.
3. Define the terms like inflation, GDP, etc.
4. Explain the economic trends like LPG and its effect on Government policies
5. Critically examine the recent developments in economic and business policies of the Government.
6. Evaluate and judge the best business policies in Indian business environment.
7. Develop the new ideas for creating good business environment.

DSC 3 B -Business Economics

Learning Outcomes:

At the end of the course, the student will be able to

1. Understand cost techniques and production functions.
2. Analyze supply and demand analysis and its impact on economic events in Markets
3. Analyze the behaviour of consumers in various markets in short run and long run
4. Evaluate the factors influence the national incomes
5. Recognize various components in National income & its compositions
6. Evaluate Structural reforms in India and also in the world.

DSC 1 C - Corporate Accounting

Learning Outcomes:

At the end of the course, the student will be able to

1. Understand the regulatory environment in which the companies are formed and operate
2. Understand the treatment regarding issue of bonus shares and treatment of prior period profits
3. Have the ability to prepare consolidated accounts for a corporate group.
4. Discuss the strategic, legal, and assurance issues associated with establishing inter-entity relationships, and generate recommendations.
5. Evaluate the different situations of capital issue like issue at premium, issue at discount, forfeiture of shares etc.

DSC 2C - Business Statistics

Learning Outcomes:

At the end of the course, the student will be able to

1. Understand basic statistical concepts such as statistical collection, statistical series, tabular and graphical representation of data
2. Formulate complete, concise, and correct mathematical proofs.
3. Frame problems using multiple mathematical and statistical representations of relevant structures, relationships and solve using standard techniques.
4. Communicate quantitative ideas both orally and in writing to a range of audiences.
5. Learn and apply the tools of formal inference.
6. Create quantitative models to solve real world problems in appropriate contexts.

DSC 3C – Banking Theory and Practice

Learning Outcomes:

At the end of the course, the student will be able to

1. Demonstrate a comprehension of the principles of banking law and its relationship to banks and customers.
2. Demonstrate an awareness of law and practice in a banking context.
3. Engage in critical analysis of the practice of banking law from a range of perspectives.
4. Organize information as it relates to the regulation of banking products and services.
5. Critically examine the current scenario of Indian Banking system
6. Formulate the procedure for better service to the customers from various banking innovations.

DSC 1 D – Accounting for Service Organisations

Learning Outcomes:

At the end of the course, the student will be able to

1. Understand the role of Insurance in economic development of society and social security.
2. Understand various terminology used in insurance, Banking and other service organisations.
3. Apply the Customer importance & behaviour in various situations.
4. Able to understand the various policies of Banking Insurance.
5. Describe the role of private sectors & regulatory bodies of Insurance sectors.
6. Compare the accounting system with Trading organisations and Service Organisations

DSC 2D - BUSINESS LAWS

Learning Outcomes:

At the end of the course, the student will able to

1. Understand the basic concepts and laws of business and legal environment of business
2. Understand the legality and Statute of Frauds in contracts
3. Apply basic legal knowledge to business transactions.
4. Understand the various provisions of Company Law
5. Engage critical thinking to predict outcomes and recommend appropriate action on issues relating to business associations and legal issues.
6. Apply the global business laws to current business environment
7. Integrate concept of business law with foreign trade

DSC 3 D – Income Tax

Learning Outcomes:

At the end of the course, the student will able to

1. Acquire the complete knowledge of basic concepts of income tax
2. Understand the concept of exempted incomes, provisions of agricultural income
3. Identify and comply with the relevant provisions of the Income Tax Act as it relates to the income tax of individuals
4. Compute the income under the head” Income from Salary” and other sources
5. Compute total income and define tax complicacies and structure.
6. Prepare File IT returns of individual at his own.

DSC 1 E : Cost Accounting

Learning Outcomes:

At the end of the course, the student will able to

1. Understand various costing methods and management techniques
2. Apply cost accounting methods for both manufacturing and service industry.
3. Analyse and provide recommendations to improve the operations of organisations through the application of Cost and Management accounting techniques
4. Evaluate the costs and benefits of different conventional and contemporary costing systems
5. Apply cost accounting methods to evaluate and project business performance
6. Prepare cost sheet, quotation and tenders to organisation for different works.

SC 2 E : Goods & Services Tax Fundamentals

Learning Outcomes:

At the end of the course, the student will able to

1. Understand the basic principles underlying the Indirect Taxation Statutes
2. Understand Tax liability and taxable entities.
3. Examine the method of tax credit. Input GST and Output GST and Cross Utilisation of Input Tax Credit
4. Understand Inflows and outflows related to GST. Imposition of tax and tax base. Delivery of goods and services. Tax rates . Periodic tax returns. Place of delivery of goods and services and its impact on GST.
5. Identify and analyze the procedural aspects under different applicable statutes related to GST.
6. Compute the assessable value of transactions related to goods and services for levy and determination of duty liability.

DSC 3 E : Commercial Geography

1. Understand the bases of commercial and marketing activities related to the earth..
2. Describe the scope of commercial geography
3. Discuss the commercial activities related to geographical phenomenon
4. Explain the importance of the study of commercial geography
5. Familiarize with sustainable Development.
6. Introduce the concept of Renewable energy sources and its importance
7. Formulate new approaches for development of country using geographical sources

DSC F 5.5 Central Banking

Learning Outcomes:

At the end of the course, the student will able to

1. Demonstrate a comprehension of the policies of RBI
2. Engage in critical analysis of the practice of RBI in Supervision and Regulatory perspectives.
3. Organize information as it relates to the regulation of Monetary and Credit Policies of RBI.
4. Critically examine the current scenario of Central Banking in India Vs Indian Banking system
5. Invent the new approaches to regulate the banking system by RBI

DSC F 5.6 Rural and Farm Credit

Learning Outcomes:

At the end of the course, the student will able to

1. Demonstrate a comprehension of the policies with regard to Rural Credit in India
2. Engage in critical analysis of the practice of Indian Banking System for provide credit for Rural development.
3. Analyze information pertaining to sources of farm credit by various banking agencies
4. Critically examine the current scenario of Farm Credit Analysis
5. Invent the new Source of Credit for Rural Agriculture and development.

DSC 1G Marketing

Learning Outcomes:

At the end of the course, the student will be able to

1. Develop an idea about marketing and its functions
2. Identify how consumer behaves differently.
3. Describe the market segmentation, target marketing and positioning.
4. Understand different methods of sale promotion.
5. Familiarize about product and its classifications
6. Introduce the concept of sales forecast
7. Formulate new marketing strategies for a specific new product
8. Develop new product line and sales promotion techniques for a given product
9. Design and develop new advertisements to given products

DSC 2 G : Auditing

Learning Outcomes:

At the end of the course, the student will be able to

1. Understand the audit process
2. Identify the steps needed to prepare for an audit
3. Know the steps for performing an audit
4. Know how to prepare and use working papers, such as checklists
5. Describe the quality control procedures necessary to ensure that a competent assurance engagement is performed, and apply professional ethics including Code of Conduct to specific scenarios
6. Know how to report results of audit
7. Plan an audit taking into account concepts of evidence, risk and materiality

DSC 3 G: Management Accounting

Learning Outcomes:

At the end of the course, the student will able to

1. Understand various management techniques .
2. Apply and analyze different types of activity-based management tools through the preparation of estimates.
3. Analyze cost-volume-profit techniques to determine optimal managerial decisions.
4. Perform cost variance analysis and demonstrate the use of standard costs in flexible budgeting.
5. Prepare analyses of various special decisions, using relevant management techniques.
6. Calculate various accounting ratios, reports and relevant data.
7. Prepare Cash Flow and Funds Flow statements for helps in planning for intermediate and long-term finances.

DSC H 6.4 Financial Services

Learning Outcomes:

At the end of the course, the student will able to

1. Describe fundamentals of financial services and players in financial sectors
2. Provide knowledge about leasing and hire purchase concepts
3. Understand about different types of insurance and IRDA Act.
4. Justify the operations of Financial services organisations in India
5. Invent new types of financial services to fil the gap
6. Create an awareness about merchant banking, issue management, capital markets and role of SEBI

DSC H 6.5 Marketing of Financial Services

Learning Outcomes:

At the end of the course, the student will able to

1. Describe fundamentals of financial services and players in financial sectors
2. Provide knowledge about pricing and promotions strategies of financial services
3. Understand about different types channels for service provision.
4. Justify the operations of marketing of Financial services in India
5. Design new strategies of marketing of financial services.

DSC H 6.4 Tally with GST Applications

Learning Outcomes:

At the end of the course, the student will able to

1. Understand basics of Tally ERP-9
2. Develop the competence of voucher entry and working with tally
3. Differentiate the tally ERP -9 with Tally with GST Applications
4. Determine the computer applications in accounting is more appropriate and easy to find solutions and decision making in business firms.
5. Develop GST Returns and reports for business transactions in Tally.
6. Compose advanced entries in GST and Migration from tally ERP to Tally with GST