

# **COURSE OUTCOME 2016-2017**

## **B.COM (COMPUTERS & GENERAL)**

### **I- YEAR SEMESTER-I**

**COURSE TITLE: Financial Accounting**

**COURSE CODE: BC104**

**CREDITS: 5**

	<b>COURSE OUTCOMES</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>CO1</b>	Students are interpret to learn principles and concepts of Accountancy.	III (APPLICATION)
<b>CO2</b>	Students are enabled with the Knowledge in the practical applications of accounting	I (KNOWLEDGE)
<b>CO3</b>	Students analyse the basic concepts of Partnership Accounting, and allied aspects of accounting.	IV (ANALYSIS)
<b>CO4</b>	The student will get thorough knowledge on the accounting practice prevailing in partnership firms and other allied aspects.	I (KNOWLEDGE)
<b>CO5</b>	To find out the technical expertise in maintaining the books of accounts. To encourage the students about maintaining the books of accounts for further reference.	IV (ANALYSIS)

**COURSE TITLE: Business Economics**

**COURSE CODE: BC105**

**CREDITS: 5**

	<b>COURSE OUTCOMES</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>CO-I</b>	Understand the scope of Business, and its importance	II (UNDERSTANDING)
<b>CO-II</b>	Describe the Social Responsibility and Ethics of Business	V (EVALUATING)
<b>CO-III</b>	Analyse different forms of business organizations	IV (ANALYSIS)
<b>CO-IV</b>	Identify various vital documents of a company	I (REMEMBER)
<b>CO-V</b>	Integrating various sources Industrial Financial resources, Students able to operate the functioning of Stock Exchanges & Mutual funds	IV (ANALYSIS)

**COURSE TITLE: BO**  
**COURSE CODE: BC106**  
**CREDITS: 5**

	<b>COURSE OUTCOMES</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>CO-I</b>	Understand the scope of Business, and its importance	II (UNDERSTANDING)
<b>CO-II</b>	Describe the Social Responsibility and Ethics of Business	V (EVALUATING)
<b>CO-III</b>	Analyse different forms of business organizations	IV (ANALYSIS)
<b>CO-IV</b>	Identify various vital documents of a company	I (REMEMBER)
<b>CO-V</b>	Learn various sources Industrial Financial resources, Students able to operate the functioning of Stock Exchanges & Mutual funds.	IV (ANALYSIS)

**I- YEAR SEMESTER-II**

**COURSE TITLE: Financial Accounting - II**  
**COURSE CODE: BC204**  
**CREDITS: 5**

	<b>COURSE OUTCOMES</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>CO-I</b>	Analyse the essentials of bill of exchange and its accounting treatment.	IV(ANALYSIS)
<b>CO-II</b>	Understand the accounting treatments in consignments, commission, Bad debts, valuation of unsold stock and calculation of normal and abnormal Loss.	II (UNDERSTANDING)
<b>CO-III</b>	Prepare joint venture accounts and methods of maintaining accounts	III (APPLICATION)
<b>CO-IV</b>	Understand the methods of calculating profits under single entry System	IV(ANALYSIS)
<b>CO-V</b>	Understand the accounts of Non-Trading concerns..	II (UNDERSTANDING)

**COURSE TITLE: Managerial Economics**

**COURSE CODE: BC205**

**CREDITS: 5**

	<b>COURSE OUTCOMES</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>CO-I</b>	Apply marginal analysis to the "firm" under different market conditions and Understand the causes and consequences of different market structures.	III(APPLYING)
<b>CO-II</b>	Apply economic models to examine current economic issues and evaluate policy options for addressing these issue and Understand the meaning of marginal revenue and marginal cost and their relevance for firm profitability.	III(APPLYING)
<b>CO-III</b>	Understand the basics of national income accounting and Understand the causes and consequences of business cycles	II (UNDERSTANDING)
<b>CO-IV</b>	Understand the roles of fiscal and monetary policy in fighting recessions and inflation and factors that contribute to and detract from long-term economic growth	II (UNDERSTANDING)
<b>CO-V</b>	Apply economic reasoning to understand the operation of an economy and basic international trade and finance concepts to global pricing issues, including working with exchange rates.	III(APPLYING)

**COURSE TITLE: Principles of Management**

**COURSE CODE: BC206**

**CREDITS: 5**

	<b>COURSE OUTCOMES</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
CO-I	Develop knowledge about management	V (EVALUATE)
CO-II	Have a better understanding of planning and decision making	II (UNDERSTAND)
CO-III	Give an idea about organisation, departmentation and delegation	VI (CREATING)
CO-IV	Familiarise with directing, motivation theories, communication process and leadership	V (EVALUATE)
CO-V	Provide idea about requirements of coordination, control process and MIS	VI (CREATING)

**COURSE TITLE: Foreign Trade**

**COURSE CODE: BC207**

**CREDITS: 5**

	<b>COURSE OUTCOMES</b>	<b>BLOOM'S TAXONOMY LEV</b>
<b>CO-I</b>	Analyse the different types of documents used in foreign trade	IV (ANALYSE)
<b>CO-II</b>	To evaluate information of Balance of payment and Balance of trade in international trade. Understand the trade and types of blocs in international trade.	V (EVALUATING)
<b>CO-III</b>	Understand the objectives and functions of international economic institutions.	II (UNDERSTANDING)
<b>CO-IV</b>	To students able to define Know about the Indian trade policy.	I (REMEMBER)
<b>CO-V</b>	The students might about the International economic institutions.	I (REMEMBER)

**SECOND YEAR**

**SEMESTER-III**

Code: BC301

Course Title: Principles of Life Insurance

HPW: 2

Credits: 2

	<b>COURSE OUTCOMES</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
CO-I	UNDERSTAND THE RISK MANAGEMENT AND CONCEPT TERMS OF INSURANCE,CUSTOMER BEHAVIOUR AND CONVERT IN TO THE REAL LIFE	II (UNDERSTAND)
CO-II	ANALYSING THE VARIOUS INSURANCE PRINCIPLES DISCLOSURE PROCESS ENDOWEMENT PLANS	IV (ANALYSIS)

Code: BC304

Course Title: Advanced Accounting

HPW: 5

Credits: 5

	<b>COURSE OUTCOMES</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
CO-I	Prepare financial statements for partnership firm on dissolution of the firm.	VI (CREATING)
CO-II	Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership	II (UNDERSTAND)
CO-III	Enabling the students to understand the features of Shares and Debentures Develop an understanding about redemption of Shares and Debenture and its types	II (UNDERSTAND)
CO-IV	Analyze the important provisions of Companies Act, 2013 and prepare final accounts of a company with Adjustments, and Participate in the preparation of consolidated accounts for an incorporation	IV (ANALYSIS)
CO-V	To provide knowledge on Goodwill and Shares	I (REMEMBER)

Code: BC305

Course Title: **Income Tax-I**

HPW: 5

Credits: 5

	<b>COURSE OUTCOMES</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
CO-I	Understand the meaning of person, assesses, previous year, assessment year, total income	II (UNDERSTAND)
CO-II	Identify the residential status and incidence of tax and solve problems	I (REMEMBER)
CO-III	Interpret the results taxable income from salary	V (EVALUATE)
CO-IV	Identifying the taxable income from house property	I (REMEMBER)
CO-V	Understand the meaning of business and profession and compute taxable income	II (UNDERSTAND)

Code: BC306

Course Title: **Business Statistics-I**

HPW: 5

Credits: 5

	<b>COURSE OUTCOMES</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>CO-I</b>	Interpreting the primary concepts of statistics, data collection, sampling and tabulation	V (EVALUATE)
<b>CO-II</b>	Student will able to interpret the meaning of the calculated statistical indicators, and they will able to choose a statistical method for solving practical problems	V (EVALUATE)
<b>CO-III</b>	Student will able to independently calculate basic statistical parameters (mean, measures of dispersion, correlation coefficient, indexes)	V (EVALUATE)
<b>CO-IV</b>	Understand the concepts of measures of central tendency and solve problems	II (UNDERSTAND)
<b>CO-V</b>	Understand the various measures of dispersion and solve related problems and Develop the ability to solve problems in correlation	II (UNDERSTAND)

Code: **BC307**

Course Title: **Entrepreneurial Development & Business Ethics**

HPW: 5

Credits: 5

	<b>COURSE OUTCOMES</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
CO-I	Student will able to understand the basic development of entrepreneurship as a profession. Student will have a basic knowledge of human resource management for small business.	II (UNDERSTAND)
CO-II	Student will able to identify and implement systems for collecting and analysing information to monitor the performance of a new firm Student will able to understand the differences between an entrepreneurial venture and an ongoing business operation	I (REMEMBER)
CO-III	Student will able to describe examples of entrepreneurial business and actual practice, both successful and unsuccessful, and explain the role and significance of entrepreneurship as a career, in the firm, and in society.	III (ANALYSIS)
CO-IV	Student will able to understand the importance and role of ethical, sustainability, innovation and global issues for strategic decision making.	II (UNDERSTAND)
CO-V	Student will evaluate different modes of entering into entrepreneurship Student will able to understand the importance and role of ethical, sustainability, innovation and global issues for strategic decision making.	IV (EVALUTE)

**SEMESTER-IV**

Code: BC401

Course Title: Practice of Life Insurance

HPW: 2

Credits: 2

	<b>COURSE OUTCOMES</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
CO-I	Analyse the growth of insurance business in India. Understand the meaning of various insurance policies offered to Organizations	IV (ANALYSIS)
CO-II	Learning about the Organizational structure of LIC & various types of Policies. Apply the meaning of assignment & Nomination. Describe about Policy claim procedure.	III (APPLY)

Code: BC404

Course Title: Corporate Accounting

HPW: 5

Credits: 5

	<b>COURSE OUTCOMES</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
CO-I	Enable the students to gain an idea of liquidation of companies	VI (CREATING)
CO-II	Enable the students to understand about amalgamation	II (UNDERSTAND)
CO-III	Enable the students to understand about absorption and external reconstruction	II (UNDERSTAND)
CO-IV	To Extract them aware about accounts of banking companies	V (EVALUATE)
CO-V	Keep them conclude about accounts of insurance companies	VI (CREATING)



Code: BC405

Course Title: Income Tax-II

HPW: 5

Credits: 5

	<b>COURSE OUTCOMES</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
CO-I	Identify long term and short term capital gain and calculate taxable capital gain	I (REMEMBER)
CO-II	Understand income under the head other sources and solve problems	II (UNDERSTAND)
CO-III	Compute set-off and carry forward of losses and aggregation of income	V (EVALUATE)
CO-IV	Identify the deductions from Gross Total Income and understand returns, filing of return of income, due date, kinds of assessment and assessment procedure	I (REMEMBER)
CO-V	Compute income tax liability of individuals	V (EVALUATE)

Code: BC406

Course Title: Business Statistics-II

HPW: 5

Credits: 5

	<b>COURSE OUTCOMES</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
CO-I	Student will able to explain probability theory and probability distributions in relation to general statistical analysis.	IV (ANALYSIS)
CO-II	Student will able to Understand and appreciate the need to solve a variety of business- related problems using a systematic approach involving accepted statistical techniques	II (UNDERSTAND)
CO-III	Develop the ability to solve problems in regression analysis	V (EVALUATE)
CO-IV	Calculate the index numbers and understand the concept of time series and their application	II (UNDERSTAND)
CO-V	Experiment events related to subjective theorems of probability and its distributions	V (EVALUATE)

Code: **BC407**

Course Title: **Financial Statement Analysis**

HPW: 5

Credits: 5

	<b>COURSE OUTCOMES</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
CO-I	Understand the structure and classification of capital market and analyse about Indian securities market	II (UNDERSTAND)
CO-II	Analyse about the Intermediaries in the financial market, methods through which the capital fund has been raised.	IV (ANALYSIS)
CO-III	Understand the functions of stock exchange, listing of securities and major stock exchanges.	II (UNDERSTAND)
CO-IV	Analyse the commodity and financial derivatives and trading mechanisms	IV (ANALYSIS)
CO-V	Discuss the functions of SEBI and measures taken by SEBI to Protect investors.	V-EVALUATING

**THIRD YEAR:**

**SEMESTER-V**

Code: BC501

Course Title: Practice of General Insurance

HPW: 2

Credits: 2

	<b>COURSE OUTCOMES</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
CO-I	To make the students understand general policies and accounting.	II (UNDERSTAND)
CO-II	To make the students understand underwriting, premiums, claims and insurance reserve and accounting.	II (UNDERSTAND)

Code: BC502

Course Title: Introduction of Indian Economy

HPW: 2

Credits: 2

	<b>COURSE OUTCOMES</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>CO-I</b>	It will result in comprehensive understanding of Indian Economy.	V (EVALUATE)
<b>CO-II</b>	Students will be able to understand government policies and programs.	II (UNDERSTAND)

Code: BC503

Course Title: Cost Accounting

HPW: 5

Credits: 5

	<b>COURSE OUTCOMES</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
CO-I	Aimed to familiarize the concept of cost accounting	I (REMEMBER)
CO-II	Helps to gather knowledge on preparation of cost sheet in its practical point of view	I (REMEMBER)
CO-III	To facilitate the idea and meaning of material control with pricing methods	VI (CREATING)
CO-IV	Develop the knowledge about remuneration and incentives	V (EVALUATE)
CO-V	To defined the concept of overhead cost	V (EVALUATE)

Code: BC504

Course Title: Business Law

HPW: 5

Credits: 5

	<b>COURSE OUTCOMES</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
CO-I	Understand the law and procedure of the contracts Analyse performance and the remedies	II (UNDERSTANDING)
CO-II	Analyse performance and the remedies and Get clear idea about the guarantee of the parties under the contract	IV(ANALYSIS)
CO-III	Summarize sale of goods and rights and duties of buyer and seller and Critically evaluate conditions and warranties of sale of goods act.	V (EVALUATE)
CO-IV	Aware about rights to information. And Aware about Consumer protection act	I (REMEMBER)
CO-V	Aware about Environment protection act	I (REMEMBER)

Code: BC505

Course Title: Banking Theory & Practice

HPW: 5

Credits: 5

	<b>COURSE OUTCOMES</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
CO-I	To provide knowledge about commercial banks and its Services To enable them to understand better customer relationship	II (UNDERSTAND)
CO-II	To create awareness about modern banking services like e-banking, m- banking and Internet banking	I (REMEMBER)
CO-III	Demonstrate a comprehension of the principles of banking law and its relationship to banks and customers	IV(ANALYSIS)
CO-IV	Demonstrate an awareness of law and practice in a banking context	IV(ANALYSIS)
CO-V	Organize information as it relates to the regulation of banking products and services. Engage in critical analysis of the practice of banking law from a range of perspectives	IV(ANALYSIS)

Code: BC506

Course Title: Auditing

HPW: 5

	<b>COURSE OUTCOMES</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>CO-I</b>	Understanding the meaning and necessity of audit in modern era	<b>II (UNDERSTAND)</b>
<b>CO-II</b>	Recognize the role of auditor in avoiding the corporate frauds	I (REMEMBER)
<b>CO-III</b>	Recognize risk assessment, audit planning, documentation and audit evidence and describe internal control, internal check, test of control and other audit procedures.	I (REMEMBER)
<b>CO-IV</b>	Discuss the vouching of trading transactions and understand the auditing in EDP environment	V (EVALUATE)
<b>CO-V</b>	Discuss the finalization of audit report and types of audit report and explain transaction, verification and valuation of assets & liabilities.	V (EVALUATE)

Credits: 5

Code: BC507

Course Title: Computerised Accounting

HPW: 4T+2P

Credits: 5

	<b>COURSE OUTCOMES</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>CO-I</b>	To memorize the students to Basic of Accounts and the usage of Tally for accounting purpose. To help students to work with well- known accounting software i.e. Tally ERP.9. Tally is an accounting package which is used for learning to maintain accounts	I (REMEMBER)
<b>CO-II</b>	Students will design to create company, enter accounting voucher entries including advance voucher entries, do reconcile bank statement, do accrual adjustments, and also print financial statements, etc. in Tally ERP.9 software.	II (CREATING)
<b>CO-III</b>	Demonstrate an understanding of various predefined inventory vouchers to suit the various business requirements and flexibility to create unlimited stock items, use simple to complex conversion units and generate invoices with the required information and dimensions.	II (UNDERSTAND)
<b>CO-IV</b>	Demonstrate an understanding of how to maintain a payroll register .This helps to understand how to maintain management related information, statutory forms and reports in the prescribed formats such as: Pay Slip ,Payroll Statements, Attendance and Overtime Registers etc.	II (UNDERSTAND)
<b>CO-V</b>	Develop the students use the Tally software, that helps to prepare Accounting, Payroll, Billing, Sales and Profit Analysis, Auditing Banking Inventory, Taxation such as GST, VAT, TDS, TCS etc.	V (EVALUATE)

Code: **BC508**

Code: **BC508**

Course Title: **Accounting Standards**

HPW: 5

Credits: 5

	<b>COURSE OUTCOMES</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>CO-I</b>	To support for preparing financial statements in accordance with standards.	VI (CREATING)
<b>CO-II</b>	To recognize the financial statements and their purpose in accordance with standards.	I (REMEMBER)
<b>CO-III</b>	To interpret the business implications of financial statement information.	V (EVALUATE)
<b>CO-IV</b>	To interpret the business implications of financial statement information	V (EVALUATE)
<b>CO-V</b>	To employ critical thinking skills to analyse financial data as well as the effects of differing financial methods on the financial statements.	IV (ANALYSIS)

### **SEMESTER-VI**

Code: BC601

Course Title: Regulation of Insurance Business

HPW: 2

Credits: 2

	<b>COURSE OUTCOMES</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>CO-I</b>	To equip the students with the knowledge regarding Insurance Business regulations Act,1972 and to make them aware about KYC methods, IRDA Health insurance Regulations 2016	I (REMEMBER)
<b>CO-II</b>	To analyse the students with the Policy holders Rights of assessment, Nomination and Transfer	IV (ANALYSIS)

Code: BC602

Course Title: Sectors of Indian Economy

HPW: 2

Credits: 2

	<b>COURSE OUTCOMES</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>CO-I</b>	It helps in developing understanding of the students related to different sectors of Indian Economy.	V (EVALUATE)
<b>CO-II</b>	Students will be able to understand how planning and infrastructure support can develop an economy.	II (UNDERSTAND)

Code: BC603

Course Title: **Managerial Accounting**

HPW: 5

Credits: 5

	<b>COURSE OUTCOMES</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>CO-I</b>	<b>To enlighten the students thought and knowledge on management Accounting</b>	<b>I (REMEMBER)</b>
<b>CO-II</b>	<b>To develop the know-how and concept go managerial costing with practical problems</b>	V (EVALUATE)
<b>CO-III</b>	<b>To analyse the concepts of decision making</b>	IV (ANALYSIS)
<b>CO-IV</b>	<b>To provide knowledge about budget control keeping in mind the scope of the concept</b>	II (APPLY)
<b>CO-V</b>	<b>Support to give proper idea on standard costing with practical problems</b>	VI (CREATING)



Code: BC604

Course Title: Company Law

HPW: 5

Credits: 5

	<b>COURSE OUTCOMES</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>CO-I</b>	Different kind of corporate entities that are permitted to be set up	VI (CREATING)
<b>CO-II</b>	Identifying the process of Company incorporation and rules and procedures for running a company	I (REMEMBER)
<b>CO-III</b>	Understand the Manner of raising funds and roles and responsibilities of directors	II (UNDERSTAND)
<b>CO-IV</b>	Identifying Rights and obligations of shareholders and other stakeholders including employees and creditors	I (REMEMBER)
<b>CO-V</b>	Evaluate Winding up of a company and its procedures Strategies	V (EVALUATE)

Code: BC605

Course Title: Financial Institutions & Markets

HPW: 5

Credits: 5

	<b>COURSE OUTCOMES</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>CO-I</b>	Understand the structure and classification of capital market and analyse about Indian securities market.	II (UNDERSTAND)
<b>CO-II</b>	Analyse about the Intermediaries in the financial market, methods through which the capital fund has been raised	IV (ANALYSIS)
<b>CO-III</b>	Understand the functions of stock exchange, listing of securities and major stock exchanges.	II (UNDERSTAND)
<b>CO-IV</b>	Analyse the commodity and financial derivatives and trading mechanisms	IV (ANALYSIS)
<b>CO-V</b>	Discuss the functions of SEBI and measures taken by SEBI to Protect investors.	V (EVALUATING)

Code: BC606

Course Title: Commerce Lab

HPW: 2T+4P

Credits: 4

	<b>COURSE OUTCOMES</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>CO-I</b>	To student evaluate the different kinds of licenses and forms required for different businesses.	V (EVALUATE)
<b>CO-II</b>	To students Differentiate the various documents used by Banking and insurance companies.	V (EVALUATE)
<b>CO-III</b>	Demonstrate the knowledge of important documents required for an incorporated Company.	V (EVALUATE)
<b>CO-IV</b>	Describe the documents of taxation as per existing legal provisions.	IV (ANALYSIS)
<b>CO-V</b>	Create different kinds of business charts for decision making process.	VI (CREATING)

Code: BC607

Course Title: Theory and Practice of GST

HPW: 5

Credits: 5

	<b>COURSE OUTCOMES</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>CO-I</b>	Acquire the basic knowledge of Indirect taxation, GST, CGST,SGST,IGST, Levy and collection of GST and Registration of GST	I (REMEMBER)
<b>CO-II</b>	Familiarize and understand the concept of direct and indirect taxes, Goods and Service Tax, goods, services, suppliers, business, manufacturer, casual trader, aggregate turnover, input and output tax, tax credits, integrated tax, intermediary and output tax.	II (UNDERSTANDING)
<b>CO-III</b>	Analyse the difference between direct and indirect taxation, advantages of GST, procedure for registration under GST	IV (ANALYSIS)
<b>CO-IV</b>	Evaluate the taxation structure before and after implementation of GST, types of tax rates under GST, eligibility and conditions for taking input credit.	V (EVALUATE)
<b>CO-V</b>	Evaluate the taxes subsumed under CGST and SGST, eligibility and conditions for taking input credit, place of supply of Goods or services.	V (EVALUATE)

Code: BC608

Course Title: Advanced Corporate Accounting

HPW: 5

Credits: 5

	<b>COURSE OUTCOME</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>CO-I</b>	Construct the financial statements of company within the framework of India AS	IV (ANALYSIS)
<b>CO-II</b>	Device a plan for Redemption of Preference shares	VI (CREATING)
<b>CO-III</b>	Evaluate the Restructuring of capital structure of public company ltd.	V (EVALUATING)
<b>CO-IV</b>	Develop the procedure involved in Amalgamation of companies.	IV (ANALYSIS)
<b>CO-V</b>	Develop the procedure involved in Absorption of companies. Illustrate the implication of unethical accounting practices on the society.	IV (ANALYSIS)

**COURSE OUTCOME 2019-2020**  
**B.COM (COMPUTERS APPLICATIONS & GENERAL)**

**I- YEAR SEMESTER-I**

**COURSE TITLE: Financial Accounting -I**

**COURSE CODE: DSC101**

**CREDITS: 5**

	<b>COURSE OUTCOMES</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>CO1</b>	To enable the students to learn principles and concepts of Accountancy.	III (APPLICATION)
<b>CO2</b>	Students are enabled with the Knowledge in the practical applications of accounting	I (KNOWLEDGE)
<b>CO3</b>	To enable the students to learn the basic concepts of Partnership Accounting, and allied aspects of accounting.	IV (ANALYSIS)
<b>CO4</b>	The student will get thorough knowledge on the accounting practice prevailing in partnership firms and other allied aspects.	I (KNOWLEDGE)
<b>CO5</b>	To find out the technical expertise in maintaining the books of accounts.  To encourage the students about maintaining the books of accounts for further reference.	IV (ANALYSIS)

**COURSE TITLE: BOM**  
**COURSE CODE: DSC102**  
**CREDITS: 5**

	<b>COURSE OUTCOMES</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>CO-I</b>	Understand the scope of Business, and its importance	II (UNDERSTANDING)
<b>CO-II</b>	Describe the Social Responsibility and Ethics of Business	V (EVALUATING)
<b>CO-III</b>	Analyse different forms of business organizations	IV (ANALYSIS)
<b>CO-IV</b>	Identify various vital documents of a company	I (REMEMBER)
<b>CO-V</b>	Learn various sources Industrial Financial resources, Students able to operate the functioning of Stock Exchanges & Mutual funds.	IV (ANALYSIS)

**COURSE TITLE: Foreign Trade**  
**COURSE CODE: DSC103**  
**CREDITS: 5**

	<b>COURSE OUTCOMES</b>	<b>BLOOM'S TAXONOMY LEV</b>
<b>CO-I</b>	Analyse the different types of documents used in foreign trade	IV (ANALYSIS)
<b>CO-II</b>	To evaluate information of Balance of payment and Balance of trade in international trade. Understand the trade and types of blocs in international trade.	V (EVALUATING)
<b>CO-III</b>	Understand the objectives and functions of international economic institutions.	II (UNDERSTANDING)
<b>CO-IV</b>	To students able to define Know about the Indian trade policy.	II (UNDERSTANDING)
<b>CO-V</b>	The students might about the International economic institutions.	V (EVALUATING)

**I- YEAR SEMESTER-II****COURSE TITLE: Financial Accounting - II****COURSE CODE: DSC201****CREDITS: 5**

	<b>COURSE OUTCOMES</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>CO-I</b>	Analyse the essentials of bill of exchange and its accounting treatment.	IV(ANALYSIS)
<b>CO-II</b>	Understand the accounting treatments in consignments, commission, Bad debts, valuation of unsold stock and calculation of normal and abnormal Loss.	II (UNDERSTANDING)
<b>CO-III</b>	Prepare joint venture accounts and methods of maintaining accounts	III (APPLICATION)
<b>CO-IV</b>	Understand the methods of calculating profits under single entry System	II (UNDERSTANDING)
<b>CO-V</b>	Understand the accounts of Non-Trading concerns..	II (UNDERSTANDING)

Code: **DSC202**

Course Title: Business Law

HPW: 5

Credits: 5

	<b>COURSE OUTCOMES</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>CO-I</b>	Understand the law and procedure of the contracts Analyse performance and the remedies	II (UNDERSTANDING)
<b>CO-II</b>	Analyse performance and the remedies and Get clear idea about the guarantee of the parties under the contract	IV(ANALYSIS)
<b>CO-III</b>	Summarize sale of goods and rights and duties of buyer and seller and Critically evaluate conditions and warranties of sale of goods act.	V (EVALUATION)
<b>CO-IV</b>	Aware about rights to information. And Aware about Consumer protection act	I (REMEMBERING)
<b>CO-V</b>	Aware about Environment protection act	I (REMEMBERING)

Code: **DSC203**

Course Title: Banking and Financial Services

HPW: 5

Credits: 5

	<b>COURSE OUTCOMES</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>CO-I</b>	To provide knowledge about commercial banks and its Services To enable them to understand better customer relationship	II (UNDERSTANDING)
<b>CO-II</b>	To create awareness about modern banking services like e-banking, m- banking and Internet banking	VI(CREATING)
<b>CO-III</b>	Demonstrate a comprehension of the principles of banking law and its relationship to banks and customers	V (EVALUATING)
<b>CO-IV</b>	Demonstrate an awareness of law and practice in a banking context	V (EVALUATING)
<b>CO-V</b>	Organize information as it relates to the regulation of banking products and services. Engage in critical analysis of the practice of banking law from a range of perspectives	IV(ANALYSIS)

**SECOND YEAR**

**SEMESTER-III**

Code: **SEC1**

Course Title: Principles of Insurance

HPW: 2

Credits: 2

	<b>COURSE OUTCOMES</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>CO-I</b>	Understand the risk management and concept terms of insurance,customer behaviour and convert in to the real life	II (UNDERSTANG)
<b>CO-II</b>	Analysing the various insurance principles disclosure process endowment plans	IV (ANALYSIS)



Code: SEC2

Course Title: Practice of Life Insurance

HPW: 2

Credits: 2

	<b>COURSE OUTCOMES</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>CO-I</b>	Analyse the growth of insurance business in India. Understand the meaning of various insurance policies offered to Organizations	IV (ANALYSIS)
<b>CO-II</b>	Explain the Organizational structure of LIC & various types of Policies. Apply the meaning of assignment & Nomination. Describe about Policy claim procedure.	V (EVALUATING)

Code: DSC301

Course Title: Advanced Accounting

HPW: 5

Credits: 5

	<b>COURSE OUTCOMES</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
CO-I	Prepare financial statements for partnership firm on dissolution of the firm.	VI (CREATING)
CO-II	Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership	V (EVALUATING)
CO-III	Enabling the students to understand the features of Shares and Debentures Develop an understanding about redemption of Shares and Debenture and its types	II (UNDERSTANDING)
CO-IV	Analyze the important provisions of Companies Act, 2013 and prepare final accounts of a company with Adjustments, and Participate in the preparation of consolidated accounts for an incorporation	IV (ANALYSIS)
CO-V	To provide knowledge on Goodwill and Shares	VI (CREATING)

Code: DSC302

Course Title: **Business Statistics-I**

HPW: 5

Credits: 5

	<b>COURSE OUTCOMES</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>CO-I</b>	Explain the primary concepts of statistics, data collection, sampling and tabulation	VI (CREATING)
<b>CO-II</b>	Student will able to interpret the meaning of the calculated statistical indicators, and they will able to choose a statistical method for solving practical problems	V (EVALUATE)
<b>CO-III</b>	Student will able to independently calculate basic statistical parameters (mean, measures of dispersion, correlation coefficient, indexes)	V (EVALUATE)
<b>CO-IV</b>	Understand the concepts of measures of central tendency and solve problems	II (UNDERSTANDING)
<b>CO-V</b>	Understand the various measures of dispersion and solve related problems and Develop the ability to solve problems in correlation	II (UNDERSTANDING)

Code: DSC303

Course Title: Financial Institutions & Markets

HPW: 5

Credits: 5

	<b>COURSE OUTCOMES</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>CO-I</b>	Understand the structure and classification of capital market and analyse about Indian securities market.	II (UNDERSTAND)
<b>CO-II</b>	Analyse about the Intermediaries in the financial market, methods through which the capital fund has been raised	IV (ANALYSING)
<b>CO-III</b>	Understand the functions of stock exchange, listing of securities and major stock exchanges.	II (UNDERSTAND)
<b>CO-IV</b>	Analyse the commodity and financial derivatives and trading mechanisms	IV (ANALYSING)
<b>CO-V</b>	Discuss the functions of SEBI and measures taken by SEBI to Protect investors.	V (EVALUATING)

**SEMESTER-IV**

Code: SEC3

Course Title: Practice of General Insurance

HPW: 2

Credits: 2

	<b>COURSE OUTCOMES</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>CO-I</b>	To make the students understand general policies and accounting.	II (UNDERSTAND)
<b>CO-II</b>	To make the students understand underwriting, premiums, claims and insurance reserve and accounting.	II (UNDERSTAND)

Code: SEC4

Course Title: Regulation of Insurance Business

HPW: 2

Credits: 2

	<b>COURSE OUTCOMES</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>CO-I</b>	To equip the students with the knowledge regarding Insurance Business regulations Act,1972 and to make them aware about KYC methods, IRDA Health insurance Regulations 2016	III (APPLYING)
<b>CO-II</b>	To analyse the students with the Policy holders Rights of assessment, Nomination and Transfer	IV (ANALYSIS)

Code: DSC401

Course Title: Income Tax

HPW: 5

Credits: 5

	<b>COURSE OUTCOMES</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>CO-I</b>	Acquire the complete knowledge of the tax evasion, and tax planning	VI ( CREATING)
<b>CO-II</b>	Understand the exemptions of agricultural incomes and provisions	II ( UNDERSTAND)
<b>CO-III</b>	Computes total incomes and define tax compliances and structure	V (EVALUATE)
<b>CO-IV</b>	Grasp amendments made from time to time in finance act	I (REMEMBER)
<b>CO-V</b>	Understand the provisions and compute income tax for various sources	II ( UNDERSTAND)

Code: DSC402

Course Title: Business Statistics-II

HPW: 5

Credits: 5

	<b>COURSE OUTCOMES</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>CO-I</b>	Student will able to explain probability theory and probability distributions in relation to general statistical analysis.	V (EVALUATING)
<b>CO-II</b>	Student will able to Understand and appreciate the need to solve a variety of business- related problems using a systematic approach involving accepted statistical techniques	II (UNDERSTANDING)
<b>CO-III</b>	Develop the ability to solve problems in regression analysis	IV (ANALYSIS)
<b>CO-IV</b>	Calculate the index numbers and understand the concept of time series and their application	II (UNDERSTANDING)
<b>CO-V</b>	Experiment events related to subjective theorems of probability and its distributions	VI (CREATING)

Code: DSC403

Course Title: Corporate Accounting

HPW: 5

Credits: 5

	<b>COURSE OUTCOMES</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>CO-I</b>	Enable the students to gain an idea of liquidation of companies	IV (ANALYSIS)
<b>CO-II</b>	Enable the students to understand about amalgamation	IV (ANALYSIS)
<b>CO-III</b>	Enable the students to understand about absorption and external reconstruction	IV (ANALYSIS)
<b>CO-IV</b>	To Extract them aware about accounts of banking companies	II (UNDERSTAND)
<b>CO-V</b>	Keep them conclude about accounts of insurance companies	V (EVALUATING)

**THIRD YEAR:**

**SEMESTER-V**

**COURSE TITLE: Business Economics**

**COURSE CODE: GE**

HPW: 4

**CREDITS: 4**

	<b>COURSE OUTCOMES</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>CO-I</b>	Understand the scope of Business, and its importance	<b>II (UNDERSTANDING)</b>
<b>CO-II</b>	Describe the Social Responsibility and Ethics of Business	<b>II (UNDERSTANDING)</b>
<b>CO-III</b>	Analyse different forms of business organizations	<b>IV (ANALYZING)</b>
<b>CO-IV</b>	Identify various vital documents of a company	<b>I (REMEMBER)</b>
<b>CO-V</b>	Learn various sources Industrial Financial resources, Students able to operate the functioning of Stock Exchanges & Mutual funds	<b>IV(ANALYSIS)</b>

Code: DSE501

Course Title: Cost Accounting

HPW: 5

Credits: 5

	<b>COURSE OUTCOMES</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>CO-I</b>	Aimed to familiarize the concept of cost accounting	V (EVALUATING)
<b>CO-II</b>	Helps to gather knowledge on preparation of cost sheet in its practical point of view	II (UNDERSTAND)
<b>CO-III</b>	To facilitate the idea and meaning of material control with pricing methods	VI (CREATING)
<b>CO-IV</b>	Develop the knowledge about remuneration and incentives	V (EVALUATING)
<b>CO-V</b>	To defined the concept of overhead cost	V (EVALUATING)

Code: DSE502

Course Title: Computerised Accounting

HPW: 3T+4P

Credits: 5

	<b>COURSE OUTCOMES</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>CO-I</b>	To memorize the students to Basic of Accounts and the usage of Tally for accounting purpose. To help students to work with well- known accounting software i.e. Tally ERP.9.Tally is an accounting package which is used for learning to maintain accounts	<b>I (REMEMBER)</b>
<b>CO-II</b>	Students will design to create company, enter accounting voucher entries including advance voucher entries, do reconcile bank statement, do accrual adjustments, and also print financial statements, etc. in Tally ERP.9 software.	VI (CREATING)
<b>CO-III</b>	Demonstrate an understanding of various predefined inventory vouchers to suit the various business requirements and flexibility to create unlimited stock items, use simple to complex conversion units and generate invoices with the required information and dimensions.	II (UNDERSTANDING)
<b>CO-IV</b>	Demonstrate an understanding of how to maintain a payroll register .This helps to understand how to maintain management related information, statutory forms and reports in the prescribed formats such as: Pay Slip ,Payroll Statements, Attendance and Overtime Registers etc.	II (UNDERSTANDING)
<b>CO-V</b>	Develop the students use the Tally software, that helps to prepare Accounting, Payroll, Billing, Sales and Profit Analysis, Auditing Banking Inventory, Taxation such as GST, VAT, TDS, TCS etc.	V (EVALUATING)

Code: DSE503

Course Title: Auditing

HPW: 5

Credits: 5

	<b>COURSE OUTCOMES</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>CO-I</b>	Understanding the meaning and necessity of audit in modern era	II (UNDERSTANDING)
<b>CO-II</b>	Recognize the role of auditor in avoiding the corporate frauds	I (REMEMBER)
<b>CO-III</b>	Recognize risk assessment, audit planning, documentation and audit evidence and describe internal control, internal check, test of control and other audit procedures.	I (REMEMBER)
<b>CO-IV</b>	Discuss the vouching of trading transactions and understand the auditing in EDP environment	IV (ANALYSIS)
<b>CO-V</b>	Discuss the finalization of audit report and types of audit report and explain transaction, verification and valuation of assets & liabilities.	IV (ANALYSIS)

### **SEMESTER-VI**

Code: PR

Course Title: Research Methodology and Project Report

HPW: 2T+4R

Credits: 4

	<b>COURSE OUTCOMES</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>CO-I</b>	Have an associated of various kinds of research, objectives of doing research, research process research designs and sampling. Be able to formulate research problem and develop a sufficiently coherent research design.	V (EVALUATING)
<b>CO-II</b>	Have basic knowledge on qualitative, quantitative as well as measurement & scaling techniques. Have a basic awareness of data analysis, including descriptive & inferential measures. Be able to write & develop independent thinking for critically analysing research reports.	IV (ANALYSIS)



**Code: DSE601**

**Course Title: Cost Control and Management Accounting**

**HPW: 5**

**Credits: 5**

	<b>COURSE OUTCOMES</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
CO-I	understand various costing methods and management techniques	II ( UNDERSTAND )
CO-II	Concept of budget apply cost and management accounting methods for both manufacturing service industry	III (APPLY)
CO-III	compare and analyse the financial statements of firms and interpret the results	IV ( ANALYSIS)
CO-IV	analyse cost - volume - profit techniques to determine optimal managerial decisions	IV (ANALYSIS)
CO-V	prepare analysis of various special decisions using relevant management techniques	IV (ANALYSIS)

**Code: DSE602**

**Course Title: Theory and Practice of GST**

**HPW: 3T+4P/5**

**Credits: 5**

	<b>COURSE OUTCOMES</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>CO-I</b>	Acquire the basic knowledge of Indirect taxation, GST, CGST,SGST,IGST, Levy and collection of GST and Registration of GST	I (REMEMBER)
<b>CO-II</b>	Familiarize and understand the concept of direct and indirect taxes, Goods and Service Tax, goods, services, suppliers, business, manufacturer, casual trader, aggregate turnover, input and output tax, tax credits, integrated tax, intermediary and output tax.	II (UNDERSTANDING)
<b>CO-III</b>	Analyse the difference between direct and indirect taxation, advantages of GST, procedure for registration under GST	IV (ANALYSIS)
<b>CO-IV</b>	Evaluate the taxation structure before and after implementation of GST, types of tax rates under GST, eligibility and conditions for taking input credit.	V (EVALUATE)
<b>CO-V</b>	Evaluate the taxes subsumed under CGST and SGST, eligibility and conditions for taking input credit, place of supply of Goods or services.	V (EVALUATE)

Code: **DSE603**

Course Title: **Accounting Standards**

HPW: 5

Credits: 5

	<b>COURSE OUTCOMES</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>CO-I</b>	To support for preparing financial statements in accordance with standards.	<b>VI (CREATING)</b>
<b>CO-II</b>	To recognize the financial statements and their purpose in accordance with standards.	I (REMEMBER)
<b>CO-III</b>	To interpret the business implications of financial statement information.	V (EVALUATING)
<b>CO-IV</b>	To interpret the business implications of financial statement information	V (EVALUATING)
<b>CO-V</b>	To employ critical thinking skills to analyse financial data as well as the effects of differing financial methods on the financial statements.	IV (ANALYSIS)