

B.Com (Computer Applications)
(w.e.f. Academic Year 2019-2020)

Course Outcomes:

SEMESTER – I

Name of the Subject: Financial Accounting-I

Course Code: DSC 101

CO1: To identify the key principles of accounting, branches of accounting and apply them in the process of accounting.

CO2: Acquaint them with different types of subsidiary books.

CO3: Compare the balances of cash book and pass book and reconcile them.

CO4: Assess the value of assets by using different methods of depreciation.

CO5: Categorize the types of errors, rectify them and prepare final accounts.

Name of the Subject: Business Organisation and Management

Course Code: DSC 102

CO1: Understand dynamics of business organisations and management practices with respect to stakeholders.

CO2: To learn different forms of business organization.

CO3: To familiarize with types of companies and procedure of company formation.

CO4: Analyze the relationship amongst functions of management i.e. planning, organizing, Directing and controlling.

SEMESTER – II

Name of the Subject: Financial Accounting-II

Course Code: DSC 201

CO1: To understand concepts of bills of exchange.

CO2: To understand basic concepts and accounting treatment of consignment accounts.

CO3: To understand basic concepts and accounting treatment of joint venture accounts.

CO4: Identify the profit/loss under “statement of affairs method” and “conversion method” in a single entry system.

CO5: To understand the procedure and method of preparing accounts of non – profit organizations.

Name of the Subject: Business laws

Course Code: DSC 202

CO1: Understand basic aspects of contracts for making the agreements, contracts and Subsequently enter valid business propositions.

CO2: Handle the execution of special contracts used in different types of business.

CO3: Learn legitimate rights and obligations under The Sale of Goods Act.

CO4: To understand the concepts of Management of Companies and Meetings.

CO5: To understand various modes of winding up of companies.

SEMESTER – III

Name of the Subject: Principles of Insurance

Course Code: SEC 2

CO1: To understand the concept of Risk management and importance of insurance in social and economic development.

CO2: To understand insurance contract terms and principles of insurance.

Name of the Subject: Advanced Accounting

Course Code: DSC 301

CO1: To understand the concepts and solve problems related to types of capital accounts, admission, retirement and death of a partner of a partnership firm.

CO2: To evaluate the firms at the time of dissolution and insolvency of partnership firms.

CO3: Execute the process of accounting for issue of shares, Debentures and bonus shares.

CO4: Prepare the Balance sheet and Statement of Profit and loss of Joint stock companies.

CO5: Estimate the Value of Goodwill and Shares by various methods.

Name of the Subject: Business Statistics-I

Course Code: DSC 302

CO1: To familiarize the basic concepts of statistics along with methods of collection and presentation of data.

CO2: To compute averages using different methods of central tendency.

CO3: To examine the variation of data through different methods of dispersion.

CO4: To identify the skewness and peakedness in the data using the methods of skewness and kurtosis.

CO5: To determine the relation between variables using the methods of correlation.

SEMESTER – IV

Name of the Subject: Practice of Life and General Insurance

Course Code: SEC 4

CO1: Understand the procedure of Premium calculation, modes of Rebates and policy documents.

CO2: Understand the concept of Settlement of claims and underwriting process of Life and General Insurance.

Name of the Subject: Income Tax

Course Code: DSC 401

CO1: Understand the basic concepts in the law of income tax and determine the residential Status of different persons.

CO2: Summarize the agricultural income and the scope of residential status of a person.

CO3: Identify the five heads in which income is categorised and compute income under the heads 'Salaries' and 'Income from House Property'.

CO4: Assess income from house property of an individual.

CO5: Compute income under the head ' Profits and gains of business or profession', 'Capital gains' and 'Income from other sources'.

Name of the Subject: Business Statistics-II

Course Code: DSC 402

CO1: Understand the relationship between two variables using concepts of correlation and Regression and its use in identifying and predicting the variables.

CO2: Develop an understanding of the index numbers and their utility in daily life and stock-market.

CO3: Become aware of the patterns revealed by the time series data and to use it to make predictions for the future.

CO4: Gather knowledge about various probability concepts and distributions and their business applications.

CO5: To understand the concepts and importance of theoretical distributions.

SEMESTER – V

Name of the Subject: Business Economics

Course Code: GE (a)

CO1: Identify various utility approaches and the laws associated with cardinal utility approach.

CO2: Examine various factors determining the demand along with the laws of demand and be able to demonstrate the knowledge of understanding the elasticity of demand.

CO3: Determine various factors influencing the supply along with the laws of supply and be able to graphically demonstrate the consumer's equilibrium using indifference curve analysis.

CO4: Estimate various factors determining the production and demonstrate short run and long run production laws.

CO5: Distinguish various types of costs and demonstrate short run and long run costs.

Name of the Subject: Cost Accounting

Course Code: DSC 501

CO1: Understand conceptual framework of Cost Accounting.

CO2: Understand in detail the accounting and control of material and labour cost.

CO3: Understand classification, allocation, apportionment and absorption of overheads in Cost determination.

CO4: Develop ability to calculate the cost of products, jobs, contracts, processes and Services after understanding the basic concepts and processes involved in them.

Name of the Subject: Computerized Accounting

Course Code: DSC 502

CO1: To understand the basic concepts and practical knowledge of creation of company, ledgers and groups and deletion/ alteration procedure in Tally ERP.9.

CO2: To understand and practice inventory masters in Tally ERP 9.

CO3: Maintaining day to day transactions in Tally ERP.9 using various voucher types.

CO4. To understand the process of maintaining bill wise details in Tally ERP.9 and generating Outstanding Reports.

CO5: To understand the importance of the MIS reports and to learn configuration of reports in TallyERP.9.

SEMESTER – VI

Name of the Subject: Research Methodology & Project Report

Course Code: PR

CO1: Understand the research steps involved, research design, measurement levels and testing procedure.

CO2: Understand the various methods of Parametric and Non Parametric tests with their importance; to learn contents of research reports.

Name of the Subject: Cost Control and Management Accounting

Course Code: DSC 601

CO1: Understand thoroughly the conceptual framework of Management Accounting.

CO2: Understand the concept of marginal cost and marginal costing; preparation of income Statements using absorption and variable costing; learning of cost-volume-profit analysis and break-even analysis using mathematical and graphical approaches; and the application in businesses.

CO3: Understand budgetary control system as a tool of managerial planning and control; ability to prepare various types of budget. Ability to understand standard costing system as a tool of managerial control.

CO4: Examine, judge and compare the financial performance of companies by applying various profitability, solvency and turnover ratios.

CO5: Review the importance of cash flows from operating, investing and financing activities and make adequate short-term investment or borrowing decisions.

Name of the Subject: Theory And Practice of GST

Course Code: DSC 602

CO1: Connect with the genesis of goods and services tax (GST), decipher the constitutional; Amendment carried out to install GST in India and comprehend the composition and working of the GST council.

CO2: Understand the meaning of supply under GST law, differentiate between intra-state and inter-state supply, comprehend rules related to the place of supply and compute the value of supply.

CO3: Comprehend the utilization of input tax credit, and the reverse charge mechanism of paying GST and to know the procedure for claiming refund under GST law.

CO4: Understand the provisions for registration under GST along with special provisions such as those related to anti-profiteering; avoidance of dual control; e-way bills and penalties.

CO5: Know the basic concepts of Customs Act and to compute the assessable value for charging customs duty.