

B.Com (Computers)
w.e.f. Academic Year 2016-2017

Course Outcomes:

SEMESTER – I

Name of the Subject: Financial Accounting-I

Course Code: BC 104

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 books and pass books 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 Economics

Course Code: BC 105

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: Business Organisation

Course Code: BC 106

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: To understand various sources of finance and the procedure to raise finances.

Co5: To understand the working of Stock exchanges and Role of SEBI in regulating Stock exchanges and mutual funds in India.

SEMESTER – II

Name of the Subject: Financial Accounting-II

Course Code: BC 204

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 single entry system.

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

Name of the Subject: Managerial Economics

Course Code: BC 205

CO1: Identify the importance of managerial economics and its tools.

CO2: Examine the knowledge of Demand forecasting and its techniques.

CO3: Discuss the importance of changes in perfect competition and monopoly market structure & its impact on price and output.

CO4: Discuss the importance of changes in monopolistic and oligopoly market structure & its impact on price and output; also identifying the different pricing approaches that businesses use.

CO5: Develop knowledge regarding National income, measurement of National income and business cycle.

Name of the Subject: Principles of Management

Course Code: BC 206

CO1: Outline the importance of management in business organizations, and develop the skills to act as manager.

CO2: Identify the process of planning and analyze types of plans.

CO3: Discuss the various forms of organizations and their suitability, process and principles of organization.

CO4: Discuss centralization, decentralization and delegation of authority.

CO5: Discuss the principles of coordination and their importance in managing the organization; requirements for effective control.

SEMESTER – III

Name of the Subject: Principles of Insurance

Course Code: BC 301 (SEC-1)

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: BC 304

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: Income Tax -I

Course Code: BC 305

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-I

Course Code: BC 306

- 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 Insurance

Course Code: BC 401 (SEC-2)

- 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 Insurance.

Name of the Subject: Corporate Accounting

Course Code: BC 404

- CO1: Review the forms of statement of affairs and Liquidator's final statement of account.
CO2: Understand the concepts of Amalgamation and absorption and their accounting treatment and process.
CO3: Preparation of final statements after reconstruction and acquisition of business.
CO4: Prepare the profit and loss a/c, balance sheet and understand about the NPA's and Income recognition of a bank.

Name of the Subject: Income Tax -II

Course Code: BC 405

- CO1: Understand the basic concepts of capital gains and the Computation process of income under the heading 'Capital gains' and 'Income from other sources'.
CO2: Understand the basic concepts of 'Income from other sources' and Computation process of income under the head 'Income from other sources'.
CO3: Understand the concept and process of Clubbing and Aggregation of Income and computation process of taxable income.
CO4: To learn assessment of individuals tax liability.
CO5: To learn Assessment procedure; filing of e-return; types of assessment; rectification of mistakes.

Name of the Subject: Business Statistics-II

Course Code: BC 406

- 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: Practice of General Insurance

Course Code: BC 501(SEC-3)

CO1: Understand the concept of General insurance policies, products and policy documents.

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

Name of the Subject: Introduction to Indian Economy

Course Code: BC 502 (GE-1)

CO1: Understand the concept of Structure of the Indian Economy; developmental issues; Infrastructure..

CO2: Understand the concept of Policy aspects of the Indian Economy.

Name of the Subject: Cost Accounting

Course Code: BC 503

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: Business law

Course Code: BC 504

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 Trade marks, Patents, CopyRights and Intellectual Property Rights.

CO5: To understand the objectives, scope and scheme of Information Technology Act & Environmental Property Act.

Name of the Subject: Banking Theory and Practice

Course Code: BC 505

CO1: make use of innovations and emerging trends in the banking sector.

CO2: Examine the functions and credit policy of RBI and infer its role in economic development.

CO3: Identify the functions of different type of banks in providing rural credit.

CO4: List out the banker's relationship with its customers and identify the bank's precautions while dealing with different types of customers.

CO5: Outline about the features of different types of negotiable instruments and categorize bank's precautions while dealing with different types of customers.

Name of the Subject: Computerized Accounting

Course Code: BCC 507

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: Regulations of Insurance Business

Course Code: BC 601 (SEC-4)

CO1: Understand the Insurance Legislation in India and Role of IRDA

CO2: Understand regulations relating to policy holders , Rights of Assailment, nomination and transfer.

Name of the Subject: Sectors of Indian Economy

Course Code: BC 601 (GE-2)

CO1: Understand the Role and progress of the Agricultural sector in the Indian Economy.

CO2: Understand the Role and progress of Industries and Tertiary sector in Indian Economy.

Name of the Subject: Theory And Practice of GST

Course Code: BC 603

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.

Name of the Subject: Company Law (2013 Act)

Course Code: BC 604

CO1: Understand the rules and the broader procedural aspects involved in different types of

companies covering the Companies Act 2013.

CO2: Comprehend and appropriately use the basic legal documents essential for operations

and management of the company.

CO3: To know the process of company secretary appointment and understand the duties, liabilities and practice of company secretary.

stock market.

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

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

Name of the Subject: Managerial Accounting

Course Code: BC 605

CO1: Understand thoroughly the conceptual framework of Managerial 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 business decision making.

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.

Name of the Subject: Commerce Lab

Course Code: BC 606

CO1: To understand and familiarize with the various business documents maintained by the organisations.

CO2: To understand and familiarize with the documents related to finance, banking and insurance.

CO3: To gain practical knowledge of documents maintained for incorporation of a company

CO4: To gain practical knowledge of documents maintained for taxation and GST purposes.