

PROGRAM: BACHELOR OF COMMERCE (B.COM.)

PROGRAM OUTCOMES

After completing the programme, the B.Com graduate will be able to:

PO 1: Acquire the skills of business, legal, statistical, financial, entrepreneurial, information technology and analytical expertise.

PO 2: Apply the managerial skills, abilities and knowledge in a business organization, and be capable of maintaining business accounts.

PO 3: Develop effective communication skills to handle organizational transactions between individuals, business correspondence and enhance the organizational picture.

PO 4: Participate effectively in social, commercial and civic issues ultimately leading to national development.

PO 5: Understand how to operate a business successfully in a continuously changing environment.

PO 6: Develop an entrepreneurship spirit and participate effectively in social, commercial and civic issues ultimately leading to national development.

PO 7: Make effective use of skills and talents as entrepreneurs or employees.

PROGRAM SPECIFIC OUTCOMES

Program Specific Outcomes for B.COM. in Accounting

After completing the programme, a B.Com graduate specializing in Accounting will be able to:

PSO 1: Apply financial accounting, advanced accounting, managerial accounting, career skills, both quantitative and qualitative knowledge to their future careers in business.

PSO 2: Gain the knowledge about the various provisions of Income Tax Act 1961 and GST and its applicability.

PSO 3: Gain knowledge about various concepts and skills to prepare accounts related to the government organisation.

PSO 4: Gain proficiency to answer professional exams like CA, CS, ICWA, CMA and other diploma courses such as Tally ERP 9, and MS- Excel.

PSO 5: Gain in-depth knowledge of generally accepted auditing procedures and applicability of techniques in conducting the audit.

PSO 6: Acquire practical skills to work as tax consultant, cost accountant, audit assistant and other financial supporting services.

PSO 7: Acquire skills to prepare and write the books of accounts under hire purchase system, Investment accounting, redemption of debentures and liquidation of companies.

PSO 8: Identify and understand the financial statements prepared on the basis of Generally Accepted Accounting Principles (GAAP) as well as Indian Accounting Standards and as per International Financial Reporting Standards (IFRS)

Program Specific Outcomes for B.COM. in Cost Accounting

After completing the programme, a B.Com graduate specializing in Cost Accounting will be able to:

PSO 1: Understand the basic concepts of cost accounting and elements of cost.

PSO 2: Understand the basic concepts and element of cost - labour cost and overhead.

PSO 3: Understand and use the application of accounting techniques for costing.

PSO 4: Understand and apply various accounting techniques for management.

PSO 5: Familiarised with basic conceptual & working knowledge of various methods of cost accounting

PSO 6: Gain in-depth knowledge of cost and management audit

Program Specific Outcomes for B.COM. in Business Management

After completing the program, a B.Com. graduate specializing in Business Management will be able to:

PSO 1: Understand the basic concepts of International Marketing.

PSO 2: Analyse and apply retail management strategies.

PSO 3: Understand the fundamentals of advertising, media planning and effectiveness of advertising.

PSO 4: Understand the diversity in the services sector and the unique challenges faced by the managers in these services.

PSO 5: Understand the concepts, role and techniques of financial management in firms and apply decision making in management of corporate finance.

PSO 6: Understand the basics of Strategic Management and analyse the various strategies of business firms to have a competitive advantage.

PSO 7: Understand the key concepts and processes of Supply Chain & Logistics Management and apply them to real world scenarios.

Program Specific Outcomes for Economics Department (B.COM.)

On the completion of the B.Com. (Hons.), the students would be able to:

PSO 1: Understand the fundamental economic concepts, principles and theories relating to Managerial and Micro economics, Economics of Resources, Indian Economy, Monetary and International Economics and Banking.

PSO 2: Facilitate the application and analysis of different methods of calculating costs and profits, capital budgeting and evaluate the projects, analysing central and state govt. budgets, measures of money supply and foreign investments and balance of payments.

PSO 3: Evaluate course related data and information with respect to relevant economic issues through appropriate research techniques.

PSO 4: Design different strategies to enable decision makings in public policy.

Program Specific Outcomes for Computer Application Department (B.COM.)

PSO 1: familiarize with essential Information Technology concepts and to acquaint students with knowledge of data capture, presentation and report formatting skills.

PSO 2: imparting skills to analyze business data using spreadsheets and handling business database using DBMS software.

PSO 3: understanding e-commerce scenario for handling business transactions and issues relating to security aspects.

PSO 4: to familiarize students with computer networking concepts and significance of cyber security.

COURSE OUTCOMES

FIRST YEAR BACHELOR OF COMMERCE

Core Course 01: General Management

After completion of the course, learner will be able to:

CO 1: Explain the importance, features, levels and functional areas of management. Analyse different approaches of management.

CO 2: Apply and analyse steps and types of Managerial decisions. Understand rationality and creativity in decision making.

CO 3: Summarise the reasons, feature, types and factors of change. Apply and analyse the steps involved in change management and conflict management.

CO 4: Explore the emerging areas in Management.

Core Course 02: Financial Accounting

After completion of the course, students will be able to:

CO 1: Explain the difference between Single entry system and Double entry system of book keeping and Compute the profit & loss under single entry system.

CO 2: Apply the provisions relating to AS 6 and Compute the provisions for depreciation under different methods.

CO 3: Explain legal provisions relating to issue and buy back of shares and Prepare Journal entries on issue and buy back of shares.

CO 4: Explain the legal provisions relating to redemption of preference shares and Prepare the Journal entries and the balance sheet after redemption.

Core Course 03: Micro Economics

On the completion of the Course the students would be able to:

CO 1: Understand and describe the concepts of Demand, Supply, Marginal and Average Revenue, Indifference Curve, Isoquant and list various short and long run costs of production.

CO 2: Evaluate numerical problems on Elasticity of Demand and cost of production, demand elasticities, impact of costs on revenue and significance of equilibrium price and output in different markets.

CO 3: Classify different Market Structures and analyse price and output under short and long run in these market structures.

CO 4: Compile and construct data for Individual and Market demand and estimate demand, adapt different cost, pricing and production policies in different markets.

Core Course 04: Commercial Arithmetic-I

CO 1: Student will be well equip with the basic conceptual knowledge in mathematics and its application to commerce and industry

CO 2: Student will acquire the required knowledge for economic and economic related activity

Core Course 05: Introduction to Marketing

After completion of the course, learner will be able to:

CO 1: Understand the concept of marketing and kinds of goods.

CO 2: Demonstrate an understanding of market environment, market segmentation. Apply and analyse consumer behaviour and market research.

CO 3: Analyse marketing decisions with respect to marketing mix, physical distribution, warehousing and transportation

CO 4: Explore various recent trends in marketing.

Core Course 06: Financial Statement Analysis and Interpretation

After completion of the course, students will be able to:

CO 1: Prepare Statement of profit & loss and the balance sheet as per Schedule III of Companies Act 2013.

CO 2: Analyse and Interpret the financial statement.

CO 3: Analyse and Interpret the important financial ratio measuring liquidity, solvency and profitability of the companies. Students will able to Explain concept of EVA and Compute the EVA.

CO 4: Explain the concept of cash flow and classification of activity and Prepare the Cash flow statement as per indirect method and IND AS 7.

Core Course 07: Managerial Economics

On the completion of the Course the student would be able to:

CO 1: Describe the concepts of Managerial economics like pricing methods, breakeven analysis, capital budgeting and cost of capital.

CO 2: Apply and analyse the various methods of pricing, kinds of profit, types of projects, sources of funds for financing projects and sources of business risks with mathematical analysis,

CO 3: Evaluate the effectiveness of pricing, profit and investment strategies in different market conditions.

CO 4: Design a pricing, profit and investment strategy.

Core course 08: Commercial Arithmetic-II

CO 1: Learner will acquire the basic knowledge of mathematics and its applications in the field of commerce and industry.

CO 2: Students will learn and understand the wide ranging applications of mathematical techniques to commerce, economics and practical situations.

Ability Enhancement Core Course 01: Spoken English

By the end of the course the student should be able to:

CO 1: Communicate clearly and fluently using the grammatically correct language.

CO 2: Listen to, understand, order, and present facts, ideas, and opinions.

CO 3: Articulate experience and express what is thought, felt, and imagined.

CO 4: Use a register appropriate to the audience and context.

Ability Enhancement Core Course 02: Environmental Studies- I

After completion of the course, students will be able to:

CO 1.: Students are introduced to the multi-dimensional feature of environmental reality.

CO 2. They are familiarized with the plural perspectives on environment both as an academic focus and lived-in reality.

CO 3: Will be able to recognize the physical, chemical, and biological components of the earth's systems and show how they function.:

Ability Enhancement Core Course 03: Business Communication

By the end of the course the student should be able to:

CO 1: Communicate clearly and fluently using the grammatically correct language.

CO 2: Listen to, understand, order, and present facts, ideas, and opinions.

CO 3: Articulate experience and express what is thought, felt, and imagined.

CO 4: Use a register appropriate to the audience and context.

Ability Enhancement Core Course 04: Environmental Studies- II

After completion of the course, students will be able to:

CO 1: Understand the role of humans in environmental damage

CO 2: Assess the need for self-control

CO 3: Understand the various agents of pollution

CO 4: Motivate a change in one's behaviour and think sustainable

Generic Elective 01: Computer Application-I

After completion of the course, students will be able to:

CO 1: Develop Understanding essential IT concepts and emerging technologies.

CO 2: Understand practical skills with regards data capture, analysis and presentation, report formatting, efficient search techniques and online collaboration tools.

Generic Elective 01: Banking- I

On the completion of the Course the student would be able to:

CO 1: Understand the basic concepts of banking, structure of banking and list the different types of banks, the different banking systems and business of banking in India.

CO 2: To Identify and explain the importance of different types of deposits and lending, principles of lending, procedure involved in opening of deposit accounts.

CO 3: Analyse different types of customers, various accounts and banking operations.

CO 4: Appraise varied retail products in banking and Evaluate significance of Customer Relationship Management in Banking and customer relationship building strategies.

Generic Elective 01: Principles & Practices of Accounting

After completion of the course, students will be able to:

CO 1: Understand the basic accounting concepts and conventions and apply them while recording transactions and events.

CO 2: Explain the qualitative characteristics that will help them to develop the skills in course of time to prepare financial statements.

CO 3: Understand the significance of issuance of Accounting Standards and also apply it while preparing financial statements.

CO 4: Identify contemporary issues in accounting such as Price Level changes Accounting, Human Resource Accounting, Environmental Accounting & CSR.

Generic Elective 01: Marketing Management

After completion of the course, students will be able to:

CO 1: Understand basic concepts of marketing.

CO 2: Explain concept of marketing mix elements.

CO 3: Apply the theoretical marketing concepts to the practical situations.

Generic Elective 02: Computer Application-II

After completion of the course, students will be able to:

CO 1: To familiarize with computer networking concepts, e-commerce technology and related business applications.

CO 2: Understand principles of cyber security and cyber laws in order to adopt safe practices while transacting online.

Generic Elective 02: Banking- II

On the completion of the Course the student would be able to:

CO 1: Define Banker Customer relationship, Special features of banker-customer, banking technology.

CO 2: List Assets and Liabilities of a Bank, Revenue and Expense of a Bank and construct Financial Statements of banks and find the performance ratios.

CO 3: Analyse conventional and modern methods of fund transfer, banking payment intermediaries, emerging trends in banking communication

CO 4: Assess the Reforms in banking sector and classify negotiable instruments.

Generic Elective 02: Tourism and Hospitality Management

After completion of the course, students will be able to:

CO 1: Understand the concept of tourism, and basic terminologies used in tourism industry.

CO 2: Explain different types and forms of tourism. Students will also be able to understand the constituents of tourism industry.

CO 3: Evaluate about the different stakeholders and relevant agencies in the tourism industry and how these stakeholder plays their functions.

CO 4: Identify employment opportunities in various sectors of hospitality industry.

Generic Elective 02: Service Marketing- I

After completion of the course, students will be able to:

CO 1: Understand basic concepts of Services marketing.

CO 2: Explain concept of Service marketing mix elements.

CO 3: understand consumer perception / satisfaction towards services.

SECOND YEAR BACHELOR OF COMMERCE

Core Course 09: Business Finance

After completing the course, the student will be able to:

CO 1: Gain knowledge on various aspects of business finance.

CO 2: Understand the basics of finance and develop a financial plan of the same for an organization.

CO 3: Learn how to classify capital and understand different concepts of capital.

CO 4: Acquaint themselves with the theories of capitalization and identify causes, effects and remedies of overcapitalization and undercapitalization.

CO 5: Determine the amount of capital required using the theories of capitalization.

CO 6: Understand the various aspects of capital structure.

Core Course 10: Fundamentals of Cost Accounting

After completion of the course, students will be able to:

CO 1: Explain the concepts cost, terminologies and classifications.

CO 2: Explain the accounting for material losses. Students will also enable to Prepare the cost sheet and estimated cost sheet and Compute the total cost and cost per unit.

CO 3: Explain and Apply different terminologies in contract costing and Prepare the contract accounts of the contractor.

CO 4: Explain and Apply the different terminologies in Process costing and Prepare the process accounts and also Compute the cost of Joint products and By products.

Core Course 11: Entrepreneurship Development

After completion of the course, students will be able to:

CO 1: Understand basic concepts in entrepreneurship development.

CO 2: Identify and correlate environmental factors affecting business.

CO 3: Understand the creative process of opportunity identification and screening.

CO 4: Design a project proposal.

CO 5: Understand role of incubation centres and principles of innovation.

Core Course 12: Fundamentals of Investment

After completing the course, the student will be able to:

CO 1: Describe the general structure of financial market.

CO 2: Understand the investment environment and different investment options available.

CO 3: Get acquainted with the framework of analysis such as fundamental and technical analysis for investment.

CO 4: Take investment decisions considering risk-return trade-off for each of the investment alternative.

CO 5: Acquire knowledge about the agencies set up for investor protection grievances and redressal system

Core Course 13: Income Tax

After completion of the course, students will be able to:

CO 1: Explain the concepts in income tax and Apply the provisions with respect to Residential status and Exemption u/s 10

CO 2: Apply the provisions with respect section 15, 16, and 17 of income tax act and Compute the income from salary of an individual.

CO 3: Apply the provisions with respect to sections 28, 29, 30, 31, 32, 36, 37, 40, 43 and 44 of income tax act and Compute the income from business or profession.

CO 4: Apply the provisions under chapter VIA and Compute the taxable income and tax liability of the individual assessee.

Core Course 14: Accounting for Service Organisation

After completing the course, the student will be able to:

CO 1: Understand the nature and working of service organizations and will be capable of performing accounting for the service organization.

CO 2: Learn legal aspects of banking and insurance companies' format.

CO 3: Study RBI guidelines regarding final accounts of banking companies.

CO 4: Prepare final accounts of General Insurance companies, banking companies and hotel.

Skill Enhancement Course 01: Business Laws

After completing the course, the students will be able to;

CO 1: Analyze, explain and apply the basic provisions of the Indian Contract Act, 1872 in relation to general principles of contract and specific contracts.

CO 2: Analyze, explain and apply the laws related to the Sale of Goods Act, 1930.

CO 3: Analyze, explain and apply the provisions of the Arbitration and Conciliation Act, 1996.

CO 4: Analyze, explain and apply the laws governing various Negotiable Instruments (i.e. promissory notes, bills of exchange and cheques) including dishonour of cheque under the Negotiable Instruments Act, 1881.

CO 5: Draft various types of notices, agreements, bonds and affidavit.

Skill Enhancement Course 01: Computer Applications for Business-I

After completion of the course, students will be able to:

CO 1: Understand usefulness of Information Technology tools for business operations.

CO 2: Analyze business data that involves use of spreadsheet and spreadsheet add-ins.

Skill Enhancement Course 02: Companies Act and IPR Laws

After completing the course, the students will be able to;

CO 1: Analyze, explain and apply the primary provisions of the Companies Act, 2013.

CO 2: Analyze, explain and comprehend the classification of Directors, key managerial personnel, meetings of companies and the committees connected with the affairs of a company.

CO 3: Analyze, explain and apply the laws related to books of accounts and winding up of a company.

CO 4: Analyze, explain and apply various provisions related to IPR including registration process and remedies available for violation of patents, trademarks, design and copyrights under various Acts.

CO 5: Draft various documents related to Companies (such as MoA, AoA, minutes of meetings, notice, Auditor's report etc) and IPR (application forms, patent license agreement, notice for infringement).

Skill Enhancement Course 02: Computer Applications for Business-II

After completion of the course, students will be able to:

CO 1; Understanding concept of e-commerce, ERP, security and encryption w.r.t business through electronic means.

CO 2: Understanding concept of DBMS and related issues.

CO 3 Imparting practical knowledge on use of MS-Access as DBMS software.

Generic Elective 03: Business Statistics – I

Expected Course Learning Outcome:

CO 1. Learner will acquire the basic knowledge of Business statistics and its applications in the field of commerce and industry.

CO 2. Students will learn and understand the wide ranging applications of mathematical

techniques to commerce, economics and practical situations.

CO 3. Students will learn the skill of interpretation of results

Generic Elective 03: Business Environment – I

After completion of the course, students will be able to:

CO 1: Explain the concepts of business and business environment and differentiate between the external/internal and micro/macro environments of business

CO 2: Describe the concept of socio-cultural environment and demographic environment and analyze the impact of these environments on business.

CO 3: Explain the concept of technological environment and natural environment, recognize the different types and sources for innovations, describe the impact of technology on business and assess the impact of natural environment on business

CO 4: Discuss the concept of political environment and its bearings on business.

Generic Elective 03: Retail Management

After completing the course, the student will be able to:

CO 1: Identify various retail management functions and activities.

CO 2: Understand the various retail formats that a retailer can adopt.

CO 3: Understand the significance of selecting a store location.

CO 4: Acquaint themselves with the important aspects of store design and layout such as visual merchandising, preventing shoplifting and employee theft.

Generic Elective 03: Indian Capital Markets

After completion of the course, students will be able to:

CO 1: Explain structure, Role of Indian capital market and SEBI in Indian Capital Market.

CO 2: Explain the role and structure of primary markets and merchant banking in India.

CO 3: Explain the role of secondary market and stock market indices in Indian stock market

CO 4: Explain structure and trading settlement mechanism of derivatives market in India.

Generic Elective 04: Environmental Ethics- I

After completion of the course, students will be able to:

CO 1: Students will be able to learn and evaluate different theories of environmental ethics.

CO 2 : Realize the significant role and responsibility towards the protection of the environment.

CO 3: To analyse different approaches and broad theories of environmental philosophy.

CO 4 Understand the philosophical basis of various conservative theories.

Generic Elective 04: Economics of Resources

On the completion of the Course the student would be able to:

CO 1: Recognize and explain the basic concepts of environmental economics, sustainable development, energy security, energy audit, energy & water pricing, and human resource development.

CO 2: Identify the different types of economic efficiencies, externalities, market failures, and market approach to solve environmental problems.

CO 3: Apply their knowledge to solve the problems of economic situations and improve the environment quality.

CO 4: Assess different economic situations, problems of energy and water scarcity, environmental degradation, and problems of health and education, based on the concepts learnt and practical understanding gained.

Generic Elective 05: Business Statistics – II

Expected Course Learning Outcome:

CO 1: Students will learn and understand the wide ranging applications of mathematical

techniques to commerce, economics and practical situations

CO 2: Learner will acquire the basic knowledge of Business statistics and its applications in the field of commerce and industry.

CO 3: Students will learn the skill of interpretation of results.

Generic Elective 05: Business Environment – II

After completion of the course, students will be able to:

CO 1: Explain concept of economic environment and assess the impact of various policies on business.

CO 2: Assess the effect of laws, regulations and legal acts on business in India.

CO 3: Discuss the industrial policy of India and its evolution since independence and infer the position of the country in the global context.

CO 4: Discuss the environment of business in the state of Goa.

Generic Elective 05: Financial Services

After completing the course, the student will be able to:

CO 1: Understand the different types of financial services

CO 2: Understand the process of depository system in India

CO 3: Identify various mutual fund products and plans

CO 4: Understand the Credit Rating and Securitization services

Generic Elective 05: E-Commerce And E-Accounting (GE-5)

After completion of the course, students will be able to:

CO 1: Explain the role and applications of E-commerce and M-commerce

CO 2: Explain the concept and applications of E-marketing, E-CRM and E-SCM

CO 3: Explain the concept and structure of e-payment system in India

CO 4: Implement E-accounting software in providing practical exposure to students

Generic Elective 06: Environmental Ethics- II

After completion of the course, students will be able to:

CO 1: Articulate and critically evaluate the various ethical perspectives

CO 2: Demonstrate the understanding of various ethical views and the human responsibility towards the environment

CO 3: To identify and critically reflect on religious perspectives and modern social movements for environmental protection

CO 4 Understand the scientific principles to develop practical solutions to environmental problems.

Generic Elective 06: Indian Economy

On the completion of the Course the student would be able to:

CO 1: Define the concepts of Indian economy and able to explain the features, government policies, market integration and current Indian economic situation.

CO 2: To identify the importance of various sectors like agriculture, industries and service sectors as a major contributor of GDP and Indian economic growth.

CO 3: Analyse the different problems/challenges faced by various sectors of Indian economy and foreign trade.

CO 4: Assess and suggest various solutions to the economic problems faced by Indian Economy and compare the Indian economy with world markets.

THIRD YEAR BACHELOR OF COMMERCE

Core Course 15: Industrial Management

After completion of the course, students will be able to:

CO 1: Understand the basics of industrial management including concept, importance, process of Industrial management.

CO 2: Analyse industrial productivity factors, its effects on various stakeholders and develop the competence to develop an environment which will help increase productivity.

CO 3: Understand the different quality management techniques and its applicability in industries.

CO 4: Analyze the various causes of industrial accidents and suggest ways to create a safe working environment.

Core Course 15: Indian Monetary & Financial System

On the completion of the Course the student would be able to:

CO 1: Understand the concept of Money and financial market and explain the role of RBI, SEBI and other financial intermediaries in the financial system of India.

CO 2: Build up a database on financial system of India with the help of secondary data sources and analyze the flow of funds from/to different sectors in the economy, role of RBI and SEBI in Money and Capital Market.

CO 3: Examine the functioning of different components of financial markets and instruments.

CO 4: Compare and assess the recent changes in the Indian Monetary and Financial system for the planning of optimal utilization of financial resources in the future.

Core Course 16: Human Resource Management

After completion of the course, students will be able to:

CO 1: Understand the basics of Human resource management including Human Resource Planning, Job analysis, recruitment, selection and placement; and evolve the ability for recruitment planning in an organization.

CO 2: Analyze the compensation plans and employee empowerment activities in organizations and grow expertise to evaluate employee empowerment activities of organizations.

CO 3: Evaluate Human Resource activities in terms of employee welfare, well-being, through a field visit to one of the top-rated hotels in North Goa.

CO 4: Suggest methods for managing human resources and retaining manpower.

Core Course 16: International Economics

On the completion of the Course the student would be able to:

CO 1: Recognize and explain the concept and principles of International Trade, Balance of Payment, Foreign Exchange Market, Foreign investment, Multilateralism and Regionalism.

CO 2: Evaluate the data on BOP of India; identify the reasons for fluctuations in foreign exchange market, trends in foreign investment, multilateral and bilateral trade flows of India.

CO 3: Assess the gains from international trade, types and causes of BOP disequilibrium, types of foreign exchange transactions, impact of foreign investment on capital market and exchange rate, objectives and principle of WTO.

CO 4: Compare BOP of India pre and post liberalisation, foreign investment inflows and outflows, analyse the impact Multilateralism and regionalism.

Discipline Specific Elective 01: Income tax and Goods & Services Tax

CO 1: - To explain and apply the provisions of sections pertaining to House property Income and to prepare a Statement of House Property Income to compare the Self-Occupied HPI with Let Out HPI.

CO 2: - To describe the provisions of Income Tax Act pertaining to Capital Gains to distinguish between short term and long-term Capital Gains and to apply these provisions to Compute the STC Gains and LTC Gains.

CO 3:- To understand and apply the provisions of Income Tax Act pertaining to Income from other sources (Section 56, 57, 58) to Compute the Income under the head Income from other sources.

CO 4: - To understand and apply the provisions of Income Tax Act pertaining to Section 80 to Compute the amount of deductions to be claimed from Gross Total Income and advise the tax payer the ways to save their tax.

CO 5: - To Prepare the Statement Of Income of individual assessee's and Compute the tax liability on Net Taxable Income of the assessee.

CO 6: To understand the procedure of Filing of Returns and Payment of Tax and apply the same for submission of Income Tax Returns.

CO 7: - To understand the Provisions of the Goods & Services Act, 2017 and apply the same to compute the sum of IGST, CGST, SGST/UTGST payable to the Government.

CO 8:- To understand the procedure of Registration, Composition Scheme, and types of Assessments under GST and apply the Provisions of GST to file the GST Returns.

Discipline Specific Elective 01: Cost Accounting- I

After completion of the course, students will be able to:

CO 1: Explain the various cost concepts, terminologies, classifications, installation & importance of cost accounting.

CO 2: Explain the material purchase procedure and Compute the material purchase cost. It will also enable to student to understand material control, its needs and essentials.

CO 3: Compute the different stock levels to be maintained by store department and also computation of EOQ. Students will also understand the role of the store keeping department.

CO 4: Apply different material pricing issue methods and Compute store ledger account.

Discipline Specific Elective 01: International Marketing Management

At the end of this course, students will be able to:

CO 1: Outline the meaning of International Marketing, its importance and the challenges faced by managers in international markets.

CO 2: Discover strategies for entry into international markets and their advantages and disadvantages.

CO 3: Analyse the logic behind product and pricing policies adopted by companies in the international markets.

CO 4: Summarise the marketing communication mix and factors affecting the distribution policy in the international markets.

Discipline Specific Elective 02: Auditing

After completion of the course, students will be able to:

CO 1: Explain terminologies in audit, objectives, basic principles governing an audit and will also able to apply audit practices to different nature of concerns.

CO 2: Identify different types of internal controls and will also able to explain the procedure and methods for evaluation of internal control system.

CO 3: Prepare the plan of audit and apply the different techniques of auditing like vouching, verification & valuation while conducting audit of a particular company.

CO 4: Understand and explain the recent developments in auditing.

Discipline Specific Elective 02: Cost Accounting- II

After completion of the course, students will be able to:

CO 1: Explain the concepts of labour, Time keeping, Time booking, vacation time, holiday time, overtime premium, fringe benefits and labour turnover.

CO 2: Compute labour remuneration under different piece rate systems, individual incentive plans and group incentive plans of wage payment.

CO 3: Explain the collection, allocation and apportionment of overheads and Compute redistribution of overheads summary using under different methods.

CO 4: Compute the overhead absorption using the different methods of absorption and prepare comparative statement.

Discipline Specific Elective 02: Retail Management Strategies

After completion of the course, students will be able to:

CO 1: Explain the concept of product decision and life cycle of goods

CO 2: Explain the factors affection retail shopper and customers decision making process

CO 3: Explain the concept and application of servicing the retail consumer.

CO 4: Explain the concept of retail strategy, retail logistics management and supply chain management.

Discipline Specific Elective 03: Government Accounting

At the end of the course, the students will have competence in;

CO 1: Understanding and analyzing the Indian Government accounting system and the different terms relating to overall government functioning process.

CO 2: Understanding about the functioning and accounting of local self-governing bodies (Local government) such as Panchayats and municipalities.

CO 3: Understanding the accounting and auditing of works expenditure and also the general outline of the public works department /system with focus on capital budgeting and project evaluation.

CO 4: Understanding the nature and type of public corporations, their functioning and accounting procedures, with special emphasis on accounts of electricity corporations and transport corporations.

Discipline Specific Elective 03: Techniques of Costing

After completion of the course, students will be able to:

CO 1: understand conceptual knowledge of basics of Marginal Costing.

CO 2: Apply marginal costing in decision making related to price fixation, sales, profit planning etc.

CO 3: compute material & labour variances.

CO 4: understand and explain the concepts like management control system, transfer pricing, balance score card, performance budgeting and management reporting.

Discipline Specific Elective 03: Advertising Management

After completion of the course, learner will be able to:

CO 1: Summarize various types of Advertising media, factors influencing choice of media and understand the ethics and social responsibilities in advertising.

CO 2: Apply the principles of Effective Layout and effective copywriting in order to create impactful advertisements.

CO 3: Explain and understand the functioning of client Agency relationship and explore the various career options available in the field of Advertising.

CO 4: Apply and analyse the methods of pre-testing and post testing in measuring the effectiveness of an advertisement. Understand the DOGMAR MODEL in evaluating an advertisement.

Discipline Specific Elective 04: Financial Reporting

After studying this course, the student will be able to:

CO 1: Understand the concept of Financial Reporting, Regulatory Framework and current Financial Reporting Practices in India.

CO 2: Recognize the conversion of IAS with GAAP and its application.

CO 3: Compute Value Added Statements and its applications.

CO 4: Analyze Financial Statements and Understand the adoption and conversion of IFRS.

Discipline Specific Elective 04: Management Accounting

After completion of the course, students will be able to:

CO 1: Explain the nature, scope and functions of management accounting

CO 2: Explain the concept of budgetary control and Prepare different types of budget.

CO 3: Explain the different methods capital budgeting and compute payback period, average rate of return, net present value and profitability index

CO 4: Explain the concept and application of target costing and enterprise resource planning.

Discipline Specific Elective 04: Service Marketing- II

After completing the course, the student will be able to:

CO 1: Understand the different types of services offered by Tourism & Hospitality industry.

CO 2: Understand the different types of services offered by banking industry.

CO 3: Understand about life insurance and general insurance business.

CO 4: Understand emerging trends in Services.

Discipline Specific Elective 05: Advanced Company Accounts

At the end of the course the students will have competence in;

CO 1: Preparation of Balance sheet and Statement of profit and loss as per schedule III of the Indian companies act 2013 (amended)

CO 2: Understanding and analyzing the various aspects and modes of internal reconstruction, the accounting procedures and legal aspects involved.

CO 3: Understanding and analyzing the circumstances under which the goodwill is to be valued, factors affecting valuation of goodwill, the methods involved therein and also the meaning and need for valuation of shares, factors governing valuation of shares and the methods of valuation involved.

CO 4: Understanding the concepts of Mergers, Acquisitions, and different forms of external reconstruction with the accounting procedures to be followed in the books of Vendor Company and the Purchasing Company.

Discipline Specific Elective 05: Advanced Cost Accounting- I

After completion of the course, students will be able to:

CO 1: Explain the concept of Job order costing and Prepare the Job Cost Sheet, Tender and Quotation and determine the Economic Batch Quantity.

CO 2: Compute the operating cost sheet of the service organization.

CO 3: Prepare the Reconciliation statement of financial profits with cost profits and will also be able to Explain the need and reasons of reconciliation.

CO 4: Explain the techniques of Cost Control and Cost Reduction.

Discipline Specific Elective 05: Financial Management

After completion of the course, students will be able to:

CO 1: Explain the concept, determinants, types and models of dividend policy

CO 2: Explain the concept and types of cost of capital. Compute the different types of cost of capital.

CO 3: Explain the types of capital budgeting decision and project evaluations. Compute the non-discounting criteria and discounting criteria of project evaluation.

CO 4: Explain the different types of capital structure theories. Compute operating leverage, financial leverage and composite leverage

Discipline Specific Elective 06: Accounting- I

CO 1: - To distinguish between the two systems (Hire Purchase system & Instalment system) to compare the two same for applicability purpose and to prepare a Statement of Analysis of Instalment and other accounts pertaining to both the systems.

CO 2: - To understand and apply the concept of Minimum Rent, Short-working Recoupment of Short-working and Prepare the Royalty accounts in the books of Lessor, Lessee and Sub-Lessee.

CO 3: - To Prepare Departmental Final accounts for ascertaining profitability of each department and interpret the results to take corrective steps if necessary.

CO 4: - To understand the Concept of Branch Accounts and apply the same to Prepare Branch Accounts under Debtors system and Stock and Debtors system to ascertain the profitability position of the Branch.

Discipline Specific Elective 06: Cost and Management Audit

After completion of the course, students will be able to:

CO 1: Explain the concepts of Cost audit & its scope, Efficiency audit, Proprietary audit, Management audit, Social Audit, Performance audit, Operational audit and Energy Audit.

CO 2: Apply important provisions of companies Act 2013 with respect to books of accounts, appointment of cost auditor, rights and duties, responsibilities, status of auditor, liabilities, Professional ethics and code of conducts and special penal provisions.

CO 3: Prepare the plan of the audit and Apply different techniques in conducting audit.

CO 4: Understand and Apply the cost records rules and audit report rules.

Discipline Specific Elective 06: Strategic Management

After completion of the course, learner will be able to:

CO 1: Compare and Contrast between strategic management and operational Management. Apply and analyse the stages in strategic management process.

CO 2: Understand the formulation of vision, Mission and objectives. Analyse the internal and external factors of environment.

CO 3: Apply and analyse the models of strategic analysis.

CO 4: Apply and analyse the steps and techniques involved in strategic implementation evaluation and control.

Discipline Specific Elective 07: Accounting- II

After completion of the course, students will be able to:

CO 1: Prepare Receipt and Expenditure Account / Profit & Loss Account and Balance Sheet of different Professionals

CO 2: Compute value of Investment considering Ex-interest, Cum-Interest Quotations, Brokerage, Securities Transaction Tax and Other Expenses.

CO 3: Understand concept of Redemption of Debentures, Sources of finance, methods for redemption of debentures and will also able to prepare Journal entries and ledger Accounts regarding redemption of debentures.

CO 4: Understand the meaning and features of liquidation and develop analytical skills in preparation of Liquidator's Final Statement of Account.

Discipline Specific Elective 07: Advanced Cost Accounting- II

After completion of the course, students will be able to:

CO 1: Understand and comprehend the concept of Process costing, Equivalent Production and Prepare and determine the cost in the process costing.

CO 2: Compute and analyse the cost incurred in Contract Costing including work uncertified, escalation clause and estimation of contract costs.

CO 3: Prepare and understand the principles of integral and non-integral accounting statement and will also be able to understand the implementation of activity-based costing.

CO 4: Understand and Explain the need of uniform costing and installation of uniform costing manual and also explain the requirement and scheme of Inter Firm comparison.

Discipline Specific Elective 07: Supply Chain & Logistics Management

After completing the course, the student will be able to:

CO 1: Gain sound foundation in the technical knowledge necessary in the field of supply chain management and become familiar with current supply chain management trends

CO 2: Analyze operations and supply chain management issues in a firm.

CO 3: Demonstrate operational purchasing methods and techniques on supplier management and supply in specific business contexts.

CO 4: Integrate and critically evaluate qualitative and quantitative information to make better decisions related to various SCM activities.

Discipline Specific Elective 08: Corporate Accounting & Tax Planning

After completing the course, the student will be able to:

CO 1: Develop skills for preparation of books of accounts in respect of consolidations of companies

CO 2: Develop skills for preparation of books of accounts in respect of incorporations of companies

CO 3: Understanding the accounting treatment of employee benefits under employee stock option plan

CO 4: Familiarize students with tax planning provisions and mechanisms available for corporate entities

Discipline Specific Elective 08: Advanced Management Accounting

After completion of the course, students will be able to:

CO 1: Explain the concept of marginal costing and compute practical application of marginal costing in decision making

CO 2: Explain the concept of cost management of service sector. Prepare cost statements of power house costing and hotel costing

CO 3: Explain the concept and application of Strategic costing and Activity based costing. Prepare cost statements on activity based costing method and traditional costing.

CO 4: Explain the concept and application of developments of business environment, just in time approach and Quality Management

Discipline Specific Elective 08: Brand Management

At the end of this course, students will be able to:

CO 1: Define a brand, summarise the evolution of brand over its life-cycle, categorize the different types of brands and evaluate the opportunities and challenges in brand management.

CO 2: Analyse and compare the different strategies brand managers can adopt for various situations.

CO 3: Explain the concepts of brand communication, brand extension and brand equity and the different aspects related to them.

CO 4: Compare the different methods for measuring brand equity and identify the methods for measuring the performance of the brands.