

## **PROGRAMME NAME: BACHELOR OF COMMERCE (CHOICE BASED)**

**PSO1:** To gain knowledge and broad understanding of Commerce, Accountancy, Economics and other allied subjects.

**PSO2:** To build a foundation for further professional courses at Masters' level.

**PSO3:** To develop industry specific skills among the students such as managerial skills, business communication, etc.

**PSO4:** To impart Knowledge on Legal, Financial and Managerial Aspects of Business.

**PSO5:** To develop skills among the students to work in the areas of Commerce, Management, Accountancy and Finance.

## **BACHELOR OF COMMERCE (CHOICE BASED) SEM I**

**PROGRAMME CODE: C00141**

## **COURSE NAME: ACCOUNTANCY AND FINANCIAL MANAGEMENT PAPER I**

### **COURSE OUTCOMES:**

**CO1:** Students learn the basics of Accounts through Accounting Standards 1, 2 and 9.

**CO2:** Students learn the importance of such stock valuation and how it is valued by applying FIFO or Weighted Average Method.

**CO3:** Students learn the concepts of Capital and Revenue Receipts and Expenditures.

**CO4:** Students gain the knowledge on how manufacturing concern maintains their accounts.

**CO5:** Students get an exposure on how allocation of expenses are done in different departments and what is the effect to be given for inter-departmental transfers

**CO6:** Students learn the concept of Hire Purchase and how its accounting is done from this unit.

## **COURSE NAME: COMMERCE PAPER I**

### **COURSE OUTCOME:**

**CO1:** Students understand the basic concept of business and the various strategies required for successful business.

**CO2:** Students understand the importance of business environment World Trade organization and various Trading blocks.

**CO3:** Students get information about various technical aspects of starting new business e.g. business plan, feasibility study etc.

**CO4:** Students get exposure on concept of entrepreneurship and various incentives given by government for entrepreneurship, they will also be enlightened about women entrepreneurs.

## **COURSE NAME: ENVIRONMENTAL STUDIES PAPER I**

### **COURSE OUTCOME:**

**CO1:** Students understand the significance of relation between man and environment.

**CO2:** Students understand the functioning of ecosystem.

**CO3:** Students understand the components of environment.

**CO4:** Students gain the knowledge about the classification of natural resources and their significance.

**CO5:** Students understand the concept of Human Development Index and Gross National Happiness.

**CO6:** Students develop an understanding about the environmental problems of metropolitan cities.

**CO7:** Students learn the skill of marking environmental significant features on the world map and also about the various thematic techniques of map reading.

## **COURSE NAME: BUSINESS COMMUNICATION PAPER I**

### **COURSE OUTCOME:**

**CO1:** Students develop the skills of listening, speaking, reading and writing to meet the challenges of the world.

**CO2:** Students develop awareness of the concept of communication process and modern tools of communication.

**CO3:** Students understand communication structure at workplace.

**CO4:** Students gain an understanding of ethical aspects of Professional life.

**CO5:** Students learn the problems related to communication and ways to overcome the same.

**CO6:** Students are able to draft personal and professional correspondence.

## **COURSE NAME: BUSINESS ECONOMICS I**

### **COURSE OUTCOMES:**

**CO1:** Learners understand scope and importance of Business economics along with basic economics relations.

**CO2:** Learners understand the basic tools of consumer theory with various demand related concepts.

**CO3:** Learners get understanding of supply and production decisions with theories related to the producer.

**CO4:** Learners are able to analysis cost, profit and revenue concepts and practical application.

## **COURSE NAME: FOUNDATION COURSE PAPER I**

### **COURSE OUTCOMES:**

**CO1:** Learners understand the overview of Indian society with multicultural society.

**CO2:** Learners understand the concept of disparity in gender, caste and intergroup conflicts.

**CO3:** Learners get knowledge about Indian constitution structure and basic rights.

**CO4:** Learners get understanding of Party system in Indian politics for local, state and central government.

## **COURSE NAME: MATHEMATICAL AND STATISTICAL TECHNIQUES PAPER I**

### **COURSE OUTCOMES:**

**CO1:** Learners understand the concept of Shares and Mutual fund and its types.

**CO2:** Learners understand the basic concept and commercial application of Permutation and Combination. Also understand the concept of Linear Programming Problem and Solution of L.P.P. using graphical method up to two variables.

**CO3:** Learners learn the Measures of Central Tendencies and Measures of Dispersions concepts.

**CO4:** Learners learn the Probability Theory, Random Variable concepts and practical application.

**CO.5:** Learners understand the concept of Decision making criterion, Decision Tree.

## **BACHELOR OF COMMERCE (CHOICE BASED) SEM II**

**PROGRAMME CODE: C00142**

## **COURSE NAME: ACCOUNTANCY AND FINANCIAL MANAGEMENT PAPER II**

### **COURSE OUTCOMES:**

**CO1:** Students learn the conversion single entry to double entry book keeping system.

**CO2:** Students learn the features, advantages, disadvantage of consignment.

**CO3:** Students gain the knowledge of how branch accounting done in the books of head office under both debtors and stock and debtors methods.

**CO4:** Students get the basic knowledge on calculation of fire insurance claim.

## **COURSE NAME: COMMERCE PAPER II**

### **COURSE OUTCOME:**

**CO1:** Students understand concept of “services” and various career opportunities.

**CO2:** Students understand the importance of FDI in retail sector and various career opportunities.

**CO3:** Students are enlightened about various trends in service sector like BPO’s, KPO’s.

**CO4:** Students understand concepts like B2B, B2C and C2C.

## **COURSE NAME: ENVIRONMENTAL STUDIES PAPER II**

### **COURSE OUTCOME:**

**CO1:** Students understand the importance of Solid Waste Management.

**CO2:** Students correlate the relationship between Solid Waste - Human Health – Environments.

**CO3:** Students understand the environmental and social problems associated with agriculture.

**CO4:** Students understand the environmental and social problems associated with industries.

**CO5:** Students understand the significance of tourism as an important economic activity for the economic growth and development of India.

**CO6:** Students understand the positive and negative consequences of unplanned tourism.

**CO7:** Students gain information about the various environmental movements in India.

**CO8:** Students understand the various methods of environmental management with the help of modern technology.

**CO9:** Students learn the skill of marking environmental significant features on the maps of Mumbai and Konkan.

## **COURSE NAME: BUSINESS COMMUNICATION PAPER II**

### **COURSE OUTCOME:**

**CO1:** Students develop the skills of Listening, Speaking, Reading and Writing to cater to the professional needs of the personal and business world.

**CO2:** Students gain the competency to face the selection process for Job and higher educational courses.

**CO3:** Students gain the requisite understanding and skills of being an active participant as well as organizer of meetings.

**CO4:** Students accomplish the requisite understanding and skills of being an active member of a committee as well as the skills of being a delegate and organizer of conferences.

**CO5:** Students understand the meaning and functions of Public Relations.

**CO6:** Students develop the ability to compose effective trade letters.

**CO7:** Students are able to prepare professional Reports and Business Proposals and summary of any professional content.

## **COURSE NAME: BUSINESS ECONOMICS PAPER II**

### **COURSE OUTCOMES:**

**CO1:** Learners understand different types of Market and profit maximizing situation for a firm for short and long run.

**CO2:** Learners learn pricing and output decision under imperfect competition.

**CO3:** Learners understand the different pricing practices with case studies and numerical examples.

**CO4:** Learners acquire the knowledge of Capital Budgeting and different Investment Criteria with numerical examples.

## **COURSE NAME: FOUNDATION COURSE PAPER II**

### **COURSE OUTCOMES:**

**CO1:** Learners understand the concept of Globalization, Liberalization and Privatization.

**CO2:** Learners get the knowledge of basic Human Rights.

**CO3:** Learners understand the concept of ecology, importance of environment and reasons for environmental degradation.

**CO4:** Learners learn the reasons for stress and conflict and various methods to managing the stress.

## **COURSE NAME: MATHEMATICAL AND STATISTICAL TECHNIQUES PAPER II**

### **COURSE OUTCOMES:**

**CO1:** Learners understand the concept of basic Mathematical functions and Economical functions.

**CO2:** Learners understand the concept of Interest, Annuity and Equated monthly investment.

**CO3:** Learners understand the Bivariate Linear Correlation and Regression concepts and examples.

**CO4:** Students learn the concept of Time Series and Index Number.

**CO5:** Learners understand Binomial, Poisson and Normal Distributions with properties and Application.

## **BACHELOR OF COMMERCE (CHOICE BASED) SEM III**

### **PROGRAMME CODE: C00143**

## **COURSE NAME: BUSINESS MANAGEMENT -MARKETING MANAGEMENT**

### **COURSE OUTCOME:**

**CO1:** Students understand the concept of Marketing Management, Its functions and emerging Marketing trends in India.

**CO2:** Students understand the concepts of strategic marketing planning and SWOT analysis.

**CO3:** Students understand the product concept its levels, classification, product life cycle and positioning.

**CO4:** Students learn Product Pricing.

### **COURSE NAME: ACCOUNTANCY AND FINANCIAL MANAGEMENT PAPER III**

#### **COURSE OUTCOMES:**

**CO1:** Students learn Basic Concepts of preparation of Partnership Final Account to show profitability and distribution of profits with admission, retirement and death of partner during the financial year.

**CO2:** Students are acquainted with order of distribution of cash when a partnership firm is dissolved, with practical problems.

**CO3:** Students gain the knowledge of accounting treatments when two or more partnership firms are amalgamated.

**CO4:** Students get the knowledge of accounting procedures on conversion of partnership firm into Joint Stock Company. Students learn the format of Balance sheet as per Companies Act with practical problems.

### **COURSE NAME: FINANCIAL ACCOUNTING AND AUDITING –INTRODUCTION TO MANAGEMENT ACCOUNTING**

#### **COURSE OUTCOME:**

**CO1:** Students understand the significance of basic concept, importance & Functions of Management Accounting

**CO2:** Students learn Vertical format of Balance sheet and Profit & Loss Account and also Comparative Analysis, Common Size statement and Trend analysis.

**CO3:** Students learn the Importance of Ratio Analysis and its classification.

**CO4:** Students learn Working Capital Management with types, functions and statement of estimated working Capital.



**CO5:** Students learn Capital Budgeting and various methods of Capital Budgeting such as Pay Back Period method, Net Present Value method and Profitability Index, Average Rate of Return method.

**COURSE NAME: COMMERCE III (MANAGEMENT- FUNCTIONS AND CHALLENGES)**

**COURSE OUTCOME:**

**CO1:** Students understand the meaning of the concept of management, its functions, and skills required at various levels.

**CO2:** Students learn functions like planning decision- making and new concepts like M.B.O., M.B.E., and M.I.S.

**CO3:** Students get the understanding of organizing, departmentation and delegation of authority.

**CO4:** Students understand the functions of directing and controlling.

**COURSE NAME: BUSINESS LAW PAPER I**

**COURSE OUTCOME:**

**CO1:** Learners gain knowledge of various provisions of Contract Act to increase their understanding of basic elements of commercial contracts.

**CO2:** Students understand the importance of free consent and the various modes of performance and discharge of contract. The learners are made aware about the remedies available for discharge of contract.

**CO3:** Learners get the knowledge about the various provisions of Special Contracts like Bailment, Pledge, Indemnity, Guarantee and Agency.

**CO4:** Students understand the provision of Sale of Goods Act, 1930 which helps the learners to understand the various contracts which take place in the market relating to the movable property.

**CO5:** Learner gains a deep insight about the various facets of Negotiable Instrument Act which deals with subject like Promissory Note, Bills Of Exchange and Cheques.

## **COURSE NAME: COMPANY SECRETARIAL PRACTICE PAPER I**

### **COURSE OUTCOME:**

**CO1:** Students understand the characteristics of the company, qualities and qualification of a Company Secretary. Students also learn the various career opportunities for a Company Secretary

**CO2:** Students learn the Secretarial Standards set by ICSI and procedure of Secretarial Audit.

**CO3:** Students understand company formation procedure and various documents related to it.

**CO4:** Students are able to draft specimen letters by company secretary to shareholders, ROC etc.

## **COURSE NAME: BUSINESS ECONOMICS PAPER III**

### **COURSE OUTCOMES:**

**CO1:** Learners understand overall approach to national income, Trade cycles and classical macroeconomics.

**CO2:** Learners learn basic concepts of Keynesian economics such as AD, AS, Consumption Function, Investment Function.

**CO3:** Students learn the new Keynesian theories with IS- LM, inflation, unemployment and supply side economics.

**CO4:** Learners get acquainted with the concepts Money Market, causes and impacts of inflation, Demand for and supply of money.

## **COURSE NAME: FOUNDATION COURSE PAPER III**

### **CONTEMPORARY ISSUES (SKILL ENHANCEMENT COURSES)**

#### **COURSE OUTCOMES:**

**CO1:** Learners develop the basic understanding about issues related to human rights, violation of human rights.

**CO2:** Learners understand environmental concern about causes of disaster and management of disaster.

**CO3:** Students understand the importance of science and technology in day to day life.

**CO4:** Students develop soft skills for effective interpersonal communication such as leadership skill, effective listening etc.

### **COURSE NAME: ADVERTISING PAPER I**

#### **COURSE OUTCOME:**

**CO1:** Students understand the basic concept of advertising and its benefit different level to the society with the help of IMC.

**CO2:** Students understand the importance of advertising agencies and various career opportunities.

**CO3:** Students understand how socially and economically, advertising is beneficial.

**CO4:** Student get the knowledge about the brand building and recent trends in the advertising.

### **BACHELOR OF COMMERCE (CHOICE BASED) SEM IV**

#### **PROGRAMME CODE: C00144**

### **COURSE NAME: BUSINESS MANAGEMENT -MARKETING MANAGEMENT**

#### **COURSE OUTCOME:**

**CO1:** Students learn about the 3<sup>rd</sup> 'P' place of marketing Mix - Distribution channels, Logistics, E-marketing etc.

**CO2:** Students get to know about various aspects of PromotionMix.

**CO3:** Students understand ConsumerBehaviour and factors affecting it.

**CO4:** Students gain knowledge about marketing of services and rural Marketing.

**COURSE NAME: COMMERCE PAPER IV (MANAGEMENT: PRODUCTION AND FINANCE)**

**COURSE OUTCOME:**

**CO1:** Students learn Production Management, Production System, Productivity and inventory control.

**CO2:** Students get to know the meaning of Quality Management and Service Quality Management.

**CO3:** Students gain the knowledge about Indian Financial Markets, SEBI, Stock – Exchange and Credit Rating.

**CO4:** Students get acquainted with recent trends in finance.

**COURSE NAME: ACCOUNTANCY AND FINANCIAL MANAGEMENT PAPER IV**

**COURSE OUTCOMES:**

**CO1:** Students learn basic terms in respect of Joint stock Company, its types, formation and Balance Sheet Format. They also learn theoretical aspect of issue of shares and Debentures at par, premium and discount.

**CO2:** Students learn accounting procedures on redemption of preference shares.

**CO3:** Students learn accounting procedure on redemption of debentures.

**CO4:** Students learn about ascertainment and treatment of profit Prior to Incorporation and treatments of such profit or loss with practical problems.

**COURSE NAME: FINANCIAL ACCOUNTING AND AUDITING VI - AUDITING PAPER VI**

**COURSE OUTCOME:**

**CO1:** Students are understand the significance of Financial Statements and Auditors' duties, responsibilities and his role in forming and expressing his opinion about financial statements.

**CO2:** Learners get acquainted with concept of Audit Planning, Audit working papers and Audit Program and efficient internal control system.

**CO3:** Learners get knowledge of audit techniques, Audit sampling, Sampling Risk, Tolerable Error and Expected Error.

**CO4:** Students learn the application of vouching and verification procedures for examining the transactions with respect to accuracy, authenticity and accounting treatment given to them.

## **COURSE NAME: BUSINESS ECONOMICS PAPER IV FOUNDATION OF PUBLIC FINANCE**

### **COURSE OUTCOMES:**

**CO1:** Learners Understand concept and scope of public finance.

**CO2:** Learners learn the different sources of revenue and concepts related to taxation.

**CO3:** Learners learn the causes of public expenditure, types and management of public debt.

**CO4:** Learners get the knowledge of Government fiscal policy, FRBM Act. Budget and inter-governmental fiscal relation in India.

## **COURSE NAME: BUSINESS LAW PAPER II**

### **COURSE OUTCOMES:**

**CO1:** Learners gain knowledge of the various provisions of part I of Companies Act 2013 and helps them to understand how the company can be incorporated.

**CO2:** Learners are made aware about the important provisions regarding to Directors Memberships and Meetings under the Companies Act 2013 which are very useful to them in their future corporate life.

**CO3:** Students acquire knowledge of provisions of Indian Partnership Act 1932 and Limited liability Partnership Act 2008 which enhances the knowledge of the learner regarding latest trends in starting partnership or LLP.

**CO4:** Students get the insight into the provisions of Consumer Protection Act 1986 and Competition Act 2002 thereby increasing the awareness about the practical application of the Acts in day to day life.

**CO5:** Learners are updated with the most important concept of intellectual property rights with more specific focus on Patents Act, Copyright Act and Trademark Act.

## **COURSE NAME: COMPANY SECRETARIAL PRACTICE PAPER II**

### **COURSE OUTCOME:**

**CO1:** Students understand the structure of management powers and responsibilities of managing personnel and over all functioning of Board of Directors.

**CO2:** Students learn the meeting procedures, outcome of meeting and conduct of meeting.

**CO3:** Learners understand the need and importance of dematerialization get familiar with the procedure of dematerialization, listing procedure and secretarial duties regarding online trading of script.

**CO4:** Learners understand different types of report to be submitted by the company. They are also able to draft notice and agenda of the meeting.

## **COURSE NAME: FOUNDATION COURSE PAPER IV**

### **CONTEMPORARY ISSUES (SKILL ENHANCEMENT COURSES)**

#### **COURSE OUTCOMES:**

**CO1:** Learners understand contemporary rights of citizens.

**CO2:** Learners learn different approaches to ecology and environmental principles.

**CO3:** Learners understand significant of modern technology, features, application and issues of control, access and misuse of technology.

**CO4:** Learners learn different competitive examination and different soft skills require for competitive examination.

## **COURSE NAME: ADVERTISING PAPER II**

### **COURSE OUTCOME:**

**CO1:** Students get the knowledge about the new media, traditional media with media research, new age media and related research.

**CO2:** Students understand the proper planning for advertising campaign and advertising budget also understand the basic of media objectives.

**CO3:** Students develop the skill of preparation of advertising copy with creative manner with the help of various techniques of visualization.

**CO4:** Students develop the skill of preparation of advertising copy with the help of various elements and importance of illustration, jingles and music in the ad world.

## **BACHELOR OF COMMERCE (CHOICE BASED) SEM V**

**PROGRAMME CODE: C00145**

### **COURSE NAME: COMMERCE V (MARKETING)**

#### **COURSE OUTCOME:**

**CO1:** Students understand the basics of marketing, marketing research and study of consumer behaviour and it's important for the development of an organization.

**CO2:** Students study the concept of Marketing Mix, Product and Pricing Mix thoroughly.

**CO3:** Students can get the knowledge about the other two mix i.e. place mix and promotion mix under the marketing decision.

**CO4:** Students learn about the ethical practices, challenges of the market and Digital and Green marketing concepts.

### **COURSE NAME: FINANCIAL ACCOUNTING AND AUDITING PAPER VII: FINANCIAL ACCOUNTING**

#### **COURSE OUTCOME:**

**CO1:** Learners understand the relevant provisions of Companies Act related to preparation of final account (excluding cash flow).

**CO2:** Students learn company law provisions related to internal reconstruction and its accounting procedure.

**CO3:** Learners are made aware of the provisions regarding buy back of equity shares and its accounting treatment.

**CO4:** Learners understand the different types of investment and also the accounting treatment of fixed and variable income bearing securities as per AS- 13 Investment Accounting.

**CO5:** Learners are made aware about the ethical importance while carrying the accounting jobs in business organization and the implications of unethical behavior of accountant.

### **COURSE NAME: FINANCIAL ACCOUNTING AND AUDITING PAPER VIII: COST ACCOUNTING**

#### **COURSE OUTCOME:**

**CO1:** Students learn ascertainment, allocation and classification of cost.

**CO2:** Students learn the process of determining the cost at which inventories are recorded in books of accounts and their subsequent valuation in accounting records.

**CO3:** Students learn computation of overhead rate and primary distribution of overheads which is important element of cost.

**CO4:** Students learn computation of earnings of labour that is wage computation and ascertainment of labour cost to the employer thereby computing the labour efficiency to the organization.

**CO5:** Students learn to reconcile the financial records with costing records thereby identifying the deviations between both the books of accounts.

**CO6:** Students get an understanding of material, labour and overhead cost with the aim of controlling these costs to achieve overall objective of cost control.

### **COURSE NAME: DIRECT AND INDIRECT TAXATION PAPER I – INCOME TAX**

#### **COURSE OUTCOME:**

**CO1:** Student learn Basic Concept/Definitions of Income Tax (Section Viz.).

**CO2:** Student learn the Scope of Income Sec 5 and Residential Status with suitable examples



CO3: student learn Five Heads of Income and also exempted income u/s 10 Viz.

CO4: Student understand various Deduction from Gross Total Income Sec 80 C, 80CCA, 80D, 80DD, 80E, 80 TTA, 80 U with examples of each deduction.

CO5: Student understand Computation of Taxable Income with examples and with various combination of Income head and deductions.

### **COURSE NAME: BUSINESS ECONOMICS PAPER V**

#### **COURSE OUTCOMES:**

**CO1:** Learners learn macro-economic overview of India which includes various aspect of Education, Health and Family welfare.

**CO2:** Learners understand development in agriculture during post reform period i.e. after 1991

**CO3:** Students acquire knowledge about the Industry and Service Sector during the post reform periods i. e. After 1991

**CO4:** Students get the knowledge about development in the Banking and Financial Market i.e. Money market and capital market in India.

### **COURSE NAME: BUSINESS MANAGEMENT PAPER III- MANAGEMENT AND ORGANIZATION DEVELOPMENT**

#### **COURSE OUTCOME:**

**CO1:** Students understand the concept of management and its evolution which enables them to understand various managerial skills required for them to enter the corporate world.

**CO2:** Students understand the concept of planning and various components of plans, which will enable them to undertake effective planning.

**CO3:** Students learn about principles of management, departmentalization, delegation and various other important concepts.

**CO4:** Students understand the importance of selecting the right person for right job, which is integral for a company's success.

### **COURSE NAME: COMPUTER SYSTEM AND APPLICATION**

**COURSE OUTCOMES:**

**CO1:** Students Learn different concept about SQL (structure Query Language).

**CO2:** Students understand concept about how to write a code for Database use.

**CO3:** Students learn the concept about internet security and its available technology.

**CO4:** Students learn how to create Excel sheet and navigation of worksheet.

**CO5:** Students understand the concept of financial and statistical functions of excel.

**COURSE NAME: EXPORT MARKETING PAPER-I****COURSE OUTCOME:**

**CO1:** Students understand the basics of export marketing and how it is important to the Indian economy also they learn the Major merchandise/commodities and service exports of India (since 2015)

**CO2:** Students get the information about the trade barriers and Major Economic Groupings of the world so the students will realize the importance of WTO & Overseas market research.

**CO3:** Students learn about the new FTP policy, DGFT & other export organizations, the Common benefits for EHTP, BTP and STP etc.

**CO4:** Students get the knowledge about the Financial and institutional Incentives available to Indian Exporters and various schemes.

**COURSE NAME: PSYCHOLOGY OF HUMAN BEHAVIOR AT WORK****COURSE OUTCOME:**

**CO1:** Students learn about different disciplines contributing to Organizational Behavior and changing nature of Work Environment.

**CO2:** Students gain knowledge of various Job Attitudes exhibited in the work place and the factors affecting the level of Job Satisfaction.

**CO3:** Students get to learn necessary Interpersonal and Managerial Skills.

**CO4:** Students are able to understand the important concepts and theories of Motivation and Leadership in relevance to the Work Environment.

**BACHELOR OF COMMERCE (CHOICE BASED) SEM VI**

**PROGRAMME CODE: C00146**

**COURSE NAME: COMMERCE VI (HUMAN RESOURCE MANAGEMENT)**

**COURSE OUTCOME:**

**CO1:** Students get the knowledge about the basics of Human Resource Management, HRP and Recruitment and selection procedure.

**CO2:** Students get the information about Human Resource Development through the knowledge of the training techniques and performance appraisal of the organizations.

**CO3:** Students understand the concept of Human relations, leadership and motivation through the information about the various motivation theories.

**CO4:** Students get the significant knowledge about the emerging trends like employees' engagement, concept of millennials and their challenges etc.

**COURSE NAME: FINANCIAL ACCOUNTING AND AUDITING PAPER IX: FINANCIAL ACCOUNTING**

**COURSE OUTCOME:**

**CO1:** Learners are made aware of the provisions laid by Companies Act for amalgamation of companies and its accounting treatment.

**CO2:** Students learn to compute the gain or loss in foreign currency transaction and its accounting procedure.

**CO3:** Learners understand the provision of Companies Act with respect to payment of underwriting commission and its computation.

**CO4:** Learners are made aware of the concept of liquidation, preferential payments, overriding preferential payments, preparation of statement of affairs, deficit/surplus account and also the preparation of liquidator's final statement of account.

**CO5:** Learners have understanding of the statutory provisions of Limited Liability Partnership (LLP) and accounting procedure of conversion process of partnership firm into LLP.

## **COURSE NAME: FINANCIAL ACCOUNTING AND AUDITING PAPER X: COST ACCOUNTING**

### **COURSE OUTCOME:**

**CO1:** Students learn to record costing data through maintenance of different ledgers pertaining to Cost accounting.

**CO2:** Students learn the basic concepts of Marginal Costing.

**CO3:** Students learn to keep check on expenses made by the company against set standard targets and identify the deviations in standard and actual expenses incurred in order to fix individual responsibilities.

**CO4:** Students learn method of accounting whereby costs are charged to processes thereby ascertaining the productivity and efficiency of such processes.

**CO5:** Students learn allocation of different costs to contract and ascertainment of total cost of such contracts to achieve required profitability.

**CO6:** Students get enlightened on some emerging concepts of cost accounting such as Target Costing, Life cycle Costing, Benchmarking, ABC Costing etc.

## **COURSE NAME: DIRECT AND INDIRECT TAXES PAPER II - GOODS AND SERVICE TAX ACT (GST ACT)**

### **COURSE OUTCOME:**

**CO1:** Student learned and importance of GST and its comparison with VAT and Service Tax (Old), Dual Model of GST.

**CO2:** Students learn definition of Supply with Scope and collection of Tax. Also, learn Composite and Mixed Supplies with examples, Composition scheme.

**CO3:** Students learn Time of Supply, Place of Supply & Value of Supplies with examples.

**CO4:** Student learn Input Tax Credit, its eligibility, Blocked input tax credit computation of Tax Liability and Payment of Tax with examples.

**CO5:** Student learn Registration under GST Law and related term like Person liable or not liable for Registration, Compulsory Registration, Procedure for Registration, Deemed and Casual Registration and Cancellation of Registration.

**COURSE NAME: BUSINESS ECONOMICS PAPER VI (INTERNATIONAL ECONOMICS)**

**COURSE OUTCOMES:**

**CO1:** Learners understand various theories of international trade, terms of trade and gains from trade.

**CO2:** Learners understand the concepts related to commercial policy which includes pros and cons of commercial trade policy, Barriers to trade and International economic integration.

**CO3:** Learners learn the concept of Balance of Payment, causes and measures to correct the disequilibrium in BOP and WTO.

**CO4:** Learners understand functioning of FOREX and determination of exchange rate, the PPP theory and foreign exchange rate management.

**COURSE NAME: BUSINESS MANAGEMENT PAPER IV- MANAGEMENT AND ORGANIZATION DEVELOPMENT**

**COURSE OUTCOME:**

**CO1:** Students learn about the importance of communication and various leadership styles.

**CO2:** Students understand the concept of co-ordination and motivation which are essential aspect of management.

**CO3:** Students get profound knowledge of operational controlling techniques and ERP which are extremely important concepts under controlling and Information management.

**CO4:** Students understand the concept of conflict management which is one of the most important contemporary issue in management.

**COURSE NAME: COMPUTER SYSTEM AND APPLICATION**

**COURSE OUTCOME:**

**CO1:** Students learn different concept about V.B. (visual Basic).

**CO2:** Students learn the handful concept like how to create GUI applications and its code.

**CO3:** Students learn the concept about E-Commerce with new technology which are part of the concept.

**CO4:** Students learn V-lookup concept with proper used.

**CO5:** Students get better idea about Excel filter concept with proper examples.

**CO6:** Students understand concept of Excel Templates with proper theory and practical.

### **COURSE NAME: EXPORT MARKETING PAPER II**

#### **COURSE OUTCOME:**

**CO1:** Students understand the Product Planning and Pricing Decisions for Export Marketing at overseas market

**CO2:** Students learn the information about the Export Distribution and Promotion

**CO3:** Students get the knowledge of Methods of Payment In export marketing and Features of Pre-shipment and Post-shipment finance along with the information of Role of Banks in the export marketing.

**CO4:** Students understand that which documents are important for export purpose and the role of documentations in the export marketing.

### **COURSE NAME: PSYCHOLOGY OF HUMAN BEHAVIOR AT WORK**

#### **COURSE OUTCOME:**

**CO1:** Students learn about the importance of Work Teams and factors contributing to effective Team Building.

**CO2:** Students gain knowledge of Conflict Process and Negotiation taking place in an Organization and different Conflict Resolution strategies.

**CO3:** Students understand the concept of Emotional Intelligence, as well as the role of Emotions and Moods in application to Organisational Behaviour.

**CO4:** Students understand the different forces contributing to and the nature of Organizational Change, resulting Stress and various Stress Management Techniques.