

2.6.1 PO'S and CO'S of All Programs

PO's and CO's

DEPARTMENT OF B.COM GENERAL (CBCS)

No.31/1, Kadusonnapanahalli, Hennur-Bagalur Road, Kannur, Bangalore - 562149

DEPARTMENT OF COMMERCE(GENERAL)

INSTITUTION

Vision

"Be One Among the Top Reflective and Active Learning Institutions."

Mission

"Nurturing an Institutional Environment for Excellence in Education and Positive Transformation in Students & Society."

DEPARTMENT

Vision

To impart effective, supportive, accessible, affordable and quality education opportunities to the students to create successful entrepreneurs as well as competent human resource with global competency .

Mission

Empowering students with quality commerce education, training and guidance which nurture spirit of entrepreneurship as well as enhancing employability, work ethos to enable holistic personality with humane and global outlook

CORE VALUES

1. **Responsibility:** Acknowledging and fulfilling obligations, duties, and commitments towards oneself, others, organizations, and society, taking ownership of actions and their consequences.
2. **Respect:** Showing consideration, tolerance, and acceptance towards diverse perspectives, cultures, beliefs, and backgrounds.
3. **Accountability:** Accepting and being answerable for one's actions, decisions, and behaviors, being transparent, and open to feedback, evaluation, and scrutiny

PROGRAM EDUCATIONAL OBJECTIVE

PEO1: To have successful career as an entrepreneur in the field of accounting taxation, banking and finance and other related fields

PEO2: To prepare corporate minds with a positive mental attitude for optimum performance, committed service and independent thinking

PEO3: To apply critical thinking skill by identifying and analyzing accounting issues using the relevant accounting framework,

PEO4: Decision making with empathy and respect for core human values and equip students with professional skills, leadership, and Entrepreneurial skills.

PROGRAM OUTCOME

P01 Knowledge and numerical skills - Demonstrate a sound understanding and knowledge of accounting concepts, and principles, gain proficiency in financial analysis, data interpretation, statistical analysis

P02 Critical Thinking - Apply the various techniques in the decision-making process with updated knowledge in implementing business practices of finance, taxation, business laws, and other areas of business and the context in which it operates

P03: Ethics - A ability to inculcate a sense of professional ethics, integrity, and social responsibility in various domains and adapt to changing technology with applied skills toward sustainable development

P04: lifelong learning - Demonstrate the ability to self-reflect on research skills, and other functional areas of management, commerce, and accounting and engage in lifelong learning.

PROGRAM SPECIFIC OUTCOME

PSO1: To Enhance knowledge and Numerical skills among students which built confident to identify their career opportunities in multiple dimensions.

PSO2: To Enable to evaluate business problems, analyze data and make informed decisions, apply business theories and frameworks to real world situations and propose effective solutions

PSO3: To Emphasis the global dimension of business, global markets international business practices, cultural and economic diversity of the global business environment.

SEMESTER	COURSE NAME	COURSE CODE
I	FINANCIAL ACCOUNTING	B.COM.1.3
	INDIAN FINANCIAL SYSTEM	B.COM.1.4
	MARKETING AND SERVICE MANAGEMENT	B.COM.1.5
	CORPORATE ADMINISTRATION	B.COM(A).1.6
	METHODS AND TECHNIQUES OF BUSINESS DECISIONS	B.COM(B).1.6
II	ADVANCED FINANCIAL ACCOUNTING	B.COM.2.3
	RETAIL MANAGEMENT	B.COM.2.4
	LAW & PRACTICE OF BANKING	B.COM.2.5
	QUANTITATIVE ANALYSIS FOR BUSINESS DECISIONS-I	B.COM.2.6
III	CORPORATE ACCOUNTING	B.COM.3.3
	FINANCIAL MANAGEMENT	B.COM.3.4
	BUSINESS ETHICS	B.COM.3.5
	QUANTITATIVE ANALYSIS FOR BUSINESS DECISIONS-II	B.COM.3.6
	PUBLIC RELATIONS AND CORPORATE COMMUNICATION	B.COM.3.7
IV	ADVANCED CORPORATE ACCOUNTING	B.COM.4.3
	COST ACCOUNTING	B.COM.4.4
	E-BUSINESS AND ACCOUNTING	B.COM.4.5
	STOCK AND COMMODITY MARKETS	B.COM.4.6
	PRINCIPLES OF EVENT MANAGEMENT	B.COM.4.6
V	ENTREPRENEURSHIP DEVELOPMENT	B.COM 5.1
	INTERNATIONAL FINANCIAL REPORTING STANDARDS	B.COM 5.2
	INCOME TAX I	B.COM 5.3
	COSTING METHODS	B.COM 5.4
VI	BUSINESS REGULATIONS	B.COM 6.1
	PRINCIPLES AND PRACTICE OF AUDITING	B.COM 6.2
	INCOME TAX II	B.COM 6.3
	MANAGEMENT ACCOUNTING	B.COM 6.4
	ADVANCED ACCOUNTING.	B.COM-AC 5.5
	GOODS AND SERVICES TAX	B.COM-AC 5.6
	BUSINESS TAXATION	B.COM-AC 6.5

First semester.

COURSE OUTCOME: FINANCIAL ACCOUNTING

Subject Code: B.COM.1.3

	Course Outcomes: After completion of this module, students should be able to
CO1:	Acquire conceptual knowledge of financial accounts and impart skills for recording various kinds of business transactions.
CO2:	Acquire the conversion of single entry system into double entry system.
CO3	Acquire the basic concept of hire purchase accounting terms
CO4:	Determine the basic concepts of royalty accounting.
CO5	Conversion of partnership firm into a limited company.

COURSE OUTCOME: INDIAN FINANCIAL SYSTEM

Subject Code: B.COM.1.4

	Course Outcomes: After completion of this module, students should be able to
CO1:	Understand the financial system of the country
CO2:	Comprehend the financial institutions and their functions
CO3	Determine the primary and secondary functions of commercial banks
CO4:	Acquiring the knowledge of RBI, SEBI, and their bodies.
CO5	Recognize the financial services provided by banks to the public.

COURSE OUTCOME: MARKETING AND SERVICE MANAGEMENT

Subject Code: B.COM.1.5

Course Outcomes:	
After completion of this module, students should be able to	
CO1:	Understanding the concept of marketing and its functions, with trends.
CO2:	Recognizing the market environment and the factors that influence consumer behavior.
CO3	Determine the basic concepts of the marketing mix.
CO4:	Understand the concept of service and its management.
CO5	Comprehend the service sector in various fields -tourism,healthcare,education.

COURSE OUTCOME: Corporate Administration

Subject Code: B.COM.(A)1.5

Course Outcomes:	
After completion of this module, students should be able to	
CO1:	Understand the framework of the Companies Act of 2013 and different types of companies.
CO2:	Identify the stages and documents involved in the formation of companies in India.
CO3	Discuss the roles, responsibilities, and functions of key Management ,Personnel in corporate administration, and the role of the company secretary in the meetings.
CO4:	Recognize the procedure of conducting annual meetings.
CO5	Understanding in forming global companies with legal formalities.

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COURSE OUTCOME: METHODS AND TECHNIQUES OF BUSINESS DECISIONS

Subject Code: B.COM.1.6

Course Outcomes:	
After completion of this module, students should be able to	
CO1:	Understanding the basic knowledge of the number system.
CO2:	Determining the theory of equations using various methods of evaluation.
CO3	Evaluating equations using matrices and determinants at the application level.
CO4:	Understand the simple calculation of arithmetic by using different techniques.
CO5	Acquire the knowledge of using progressions through simple problems.

II Semester

COURSE OUTCOME: ADVANCED FINANCIAL ACCOUNTING

Subject Code: B.COM.2.3

Course Outcomes:	
After completion of this module, students should be able to	
CO1:	Determining the computation of fire insurance claims.
CO2:	Familiar with the accounting procedures for the process of consignment businesses.
CO3	Impart skills for recording various kinds of business transactions relating to Joint Venture Business
CO4:	Determine the basic concepts of branch accounting
CO5	Exposed to various methods of departmental accounting.

COURSE OUTCOME: RETAIL MANAGEMENT
Subject Code: B.COM.2.4

	Course Outcomes: After completion of this module, students should be able to
CO1:	Understanding the concept of retail management.
CO2:	Determining consumer behavior in retail business.
CO3:	Evaluating the retail operations .
CO4:	Understand the process of retail marketing mix.
CO5:	Impact of Information Technology in Retail Business.

COURSE OUTCOME: BANKING LAW AND OPERATIONS.
Subject Code: B.COM.2.5

	Course Outcomes: After completion of this module, students should be able to
CO1:	Summarize the relationship between Banker & customer and the different types of functions of a banker.
CO2:	Analyze the roles, functions, and duties of a paying and collecting banker.
CO3:	Make use of the procedures involved in opening and operating various accounts.
CO4:	Examine the different types of negotiable instruments and their relevance in the present context.
CO5:	Estimate possible developments in the banking sector in the upcoming days.

**COURSE OUTCOME: QUANTITATIVE ANALYSIS FOR BUSINESS
DECISIONS-I**
Subject Code: B.COM.2.6

	Course Outcomes: After completion of this module, students should be able to
CO1:	Understand the concept of statistics, its merits, and demerits.
CO2:	Able to recognize the classification and tabulation of data
CO3:	Determine the mean, median, and mode with graphical representation.
CO4:	Evaluate the measures of variation and measures of skewness.
CO5:	Validate the use of index numbers in business

III Semester

COURSE OUTCOME: CORPORATE ACCOUNTING

Subject Code: B.COM.3.3

	Course Outcomes: After completion of this module, students should be able to
CO1:	Comprehensive awareness of underwriting shares.
CO2:	Ascertainment of per-incorporation and post-incorporation profits.
CO3	Analysis of the balance sheet to determine intangible asset like value of goodwill attached to the balance sheet.
CO4:	Understand the various methods of share valuation.
CO5	Formulate the financial statement according to Accounting Standard -I under Companies Act of 2013

COURSE OUTCOME: FINANCIAL MANAGEMENT

Subject Code: B.COM.3.4

	Course Outcomes: After completion of this module, students should be able to
CO1:	Understand the role of financial managers effectively in an organization.
CO2:	Apply the compounding and discounting techniques for time value of money
CO3	Take investment decisions with appropriate capital budgeting techniques for investment proposals.
CO4:	Understand the factors influencing the capital structure of an organization.
CO5	Estimate the working capital requirements for the smooth running of the business.

COURSE OUTCOME: BUSINESS ETHICS

Subject Code: B.COM.3.5

Course Outcomes: After completion of this module, students should be able to	
CO1:	To determine the positive or bad activities in a business.
CO2:	To analyze the employees' personal ethics regarding the organization.
CO3	Examine the employees in an organization in favor of management.
CO4:	Understanding the role of corporate culture in the business environment.
CO5	Analyzing the corporate environment in an organization.

COURSE OUTCOME: QUANTITATIVE ANALYSIS FOR BUSINESS DECISIONS-II

Subject Code: B.COM.3.6

Course Outcomes: After completion of this module, students should be able to	
CO1:	Validate the application of correlation and regression in business decisions
CO2:	Graphical representation of a time series.
CO3	Understand the methods of valuing interpolation and extrapolation.
CO4:	Demonstrate the use of sampling and sampling techniques.
CO5	Demonstrate the use of probability and probability distributions in business

COURSE OUTCOME: PUBLIC RELATIONS AND CORPORATE COMMUNICATION

Subject Code: B.COM.3.7

Course Outcomes: After completion of this module, students should be able to	
CO1:	Understand the positive attitude and positive thinking in business relationships.
CO2:	The right purpose in setting goals and vision in managing time effectively.
CO3	Understanding the techniques of creativity.
CO4:	Knowing the importance of communication skills in the working environment, with the necessary skills.
CO5	Validate the career goals & opportunities.

IV Semester

COURSE OUTCOME: ADVANCED CORPORATE ACCOUNTING

Subject Code: B.COM.4.3

Course Outcomes:	
After completion of this module, students should be able to	
CO1:	Summarizing the repayment of preference share capital to decrease the share capital and increase the profit of the company.
CO2:	Comprehension of mergers & acquisitions of companies.
CO3	Understand the procedures and processes of internal reconstruction of companies.
CO4:	Analyze the process of the liquidator's final statement of accounts.
CO5	Explore the developments in accounting and accounting standards.

COURSE OUTCOME: COST ACCOUNTING

Subject Code: B.COM.4.4

Course Outcomes:	
After completion of this module, students should be able to	
CO1:	Explain relevant cost concepts & classification of costs used in the manufacturing and service sectors.
CO2:	Understand the process and procedure for maintaining, purchasing, and issuing materials
CO3	Allocate the price and wage rate system using different methods.
CO4:	Examine the different methods of apportionment and allocation of indirect expenses.
CO5	Ascertain the differences between cost profit and financial profit.

COURSE OUTCOME: E-BUSINESS AND ACCOUNTING

Subject Code: B.COM.4.5

	Course Outcomes: After completion of this module, students should be able to
CO1:	Familiarize with e-commerce models and emerging trends.
CO2:	Comprehension about the internet and web servers.
CO3:	Examine the usage of business working environment and its components.
CO4:	Knowing the working life of Tally.
CO5:	Preparation of financial statements using Tally.

COURSE OUTCOME: STOCK AND COMMODITY MARKETS

Subject Code: B.COM.4.6

	Course Outcomes: After completion of this module, students should be able to
CO1:	Familiarize yourself with capital and commodity markets.
CO2:	Comprehension about the stock exchange of NSE AND BSE.
CO3:	Examine the trading in the stock market.
CO4:	Knowing the working life of the commodity market.
CO5:	Preparation of the pattern of trading and settlement.

COURSE OUTCOME: PRINCIPLES OF EVENT MANAGEMENT

Subject Code: B.COM.4.6

	Course Outcomes: After completion of this module, students should be able to
CO1:	Understand the concepts and procedures of event management.
CO2:	Explore the procedures of event management.
CO3:	Knowing the planned schedule of conduction of a event.
CO4:	Ascertain the public relations in event management.
CO5:	Understand the conduct of corporate events.

V Semester

COURSE OUTCOME: ENTREPRENEURSHIP DEVELOPMENT

Subject Code: B.COM.5.1

Course Outcomes:	
After completion of this module, students should be able to	
CO1:	Understand the foundation of Entrepreneurship Development and its theories
CO2:	Explore entrepreneurial skills and management functions of a company with special reference to the SME sector
CO3	Understand the various steps involved in starting a venture and explore marketing methods and new trends in entrepreneurship.
CO4:	Identify the type of entrepreneur and the steps involved in an entrepreneurial venture
CO5	Identify the various project assistance available to entrepreneur

COURSE OUTCOME: INTERNATIONAL FINANCIAL REPORTING STANDARDS

Subject Code: B.COM.5.2

Course Outcomes:	
After completion of this module, students should be able to	
CO1:	Understanding the concept of accounting standards nationally & internationally.
CO2:	Comprehension of accounts of assets and liabilities.
CO3	Analyzing the preparation of financial statements with necessary adjustments.
CO4:	Familiarize in preparation of consolidated financial statements.
CO5	Identification of disclosure standards .

COURSE OUTCOME: INCOME TAX I

Subject Code: B.COM.5.3

Course Outcomes:	
After completion of this module, students should be able to	
CO1:	To understand the authority of income tax authorities., identify the incomes exempted from taxation and the scheme of taxation on Agricultural income
CO2:	Understand the provisions for determining the residential status of an individual.
CO3	Demonstrate the computation of the total income of an individual.
CO4:	Comprehend the meaning of salary, perquisites, profit in lieu of salary, allowances, and retirement benefits
CO5	Compute the income from house property for different categories of house property

COURSE OUTCOME: COSTING METHODS

Subject Code: B.COM.5.4

Course Outcomes:	
After completion of this module, students should be able to	
CO1:	Understand the important techniques of costing methods applicable to job costing and contract costing services in the construction industry
CO2:	Analyse the processes involved in standard costing.
CO3	Understand the process and procedure of service costing.
CO4:	Familiarize with the concept, techniques, and methods
CO5	Demonstrate the calculation of material and labor variances.

VI SEMESTER COURSE OUTCOME: BUSINESS REGULATIONS

Subject Code: B.COM.6.1

Course Outcomes:	
After completion of this module, students should be able to	
CO1:	Recognize the laws relating to contracts and their application in business activities.
CO2:	Essentials of a valid contract and contract of sale.
CO3	Relate and apply various provisions related to Consumer Protection Ac
CO4:	Compare and contrast different types of economic laws and their applicability.
CO5	Understanding environmental law and protection act.

COURSE OUTCOME:PRINCIPLES AND PRACTICE OF AUDITING

Subject Code: B.COM.6.2

Course Outcomes:	
After completion of this module, students should be able to	
CO1:	Understand the conceptual framework of auditing.
CO2:	Examine the risk assessment and internal controls in auditing
CO3	Understand the importance of IT in auditing and audit sampling for testing.
CO4:	Examine the company's audit and the procedures involved in the audit of different entities
CO5	Gain knowledge on different aspects of audit reporting and the conceptual framework applicable to professional accountants

COURSE OUTCOME:INCOME TAX II
Subject Code: B.COM.6.3

Course Outcomes:	
After completion of this module, students should be able to	
CO1:	Understand the procedure for computation of income from business and other professions.
CO2:	The provisions for determining capital gains.
CO3	Compute the income from other sources.
CO4:	Comprehend the assessment procedure, TDS, and advance tax ruling. Identify the various deductions under Section 80.
CO5	Understand the procedure for computation of Total Income and tax liability for an individual

COURSE OUTCOME:MANAGEMENT ACCOUNTING
Subject Code: B.COM.6.4

Course Outcomes:	
After completion of this module, students should be able to	
CO1:	Demonstrate the significance of management accounting in decision-making.
CO2:	Compare the financial performance of corporations through ratio analysis.
CO3	Understand the latest provisions for preparing a cash flow statement
CO4:	Analyze the financial statement through Fund Flow Analysis
CO5	Understand the importance of management reporting and review corporate reports for management review and governance.

COURSE OUTCOME:ADVANCED ACCOUNTING.
Subject Code: B.COM.-AC-6.5

Course Outcomes:	
After completion of this module, students should be able to	
CO1:	To know how to prepare and maintain the accounting books in a banking company.
CO2:	Analysis of different types of insurance and terms and conditions of claim,preparation of financial statements.
CO3	Evaluating current purchasing power and cost of current purchasing methods.
CO4:	Familiarize yourself with maintaining farm and crop accounting for farming-based companies.
CO5	Determining in taking better decision of investment in different alternative companies.

COURSE OUTCOME: GOODS AND SERVICES TAX.**Subject Code: B.COM.-AC-6.5**

	Course Outcomes: After completion of this module, students should be able to
CO1:	Understand the concepts of Goods and Services Tax.
CO2:	Understand the fundamentals of GST.
CO3:	Analyze the GST procedures in the business.
CO4:	Know the GST assessment and its computation
CO5:	Demonstrate GST and its technology.

COURSE OUTCOME: BUSINESS TAXATION**Subject Code: B.COM.-AC-6.6**

	Course Outcomes: After completion of this module, students should be able to
CO1:	Understand the concepts of the Customs Act.
CO2:	Determination of tax liability.
CO3:	Understand the calculation of depreciation and allowance
CO4:	Comprehend the assessment of corporate entities and determine their tax liability

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2.6.1 PO's and CO's of All Programs

PO's and CO's

DEPARTMENT OF B.COM- GENERAL (NEP)

No.31/1, Kadusonnapanahalli, Hennur-Bagalur Road, Kannur, Bangalore - 562149

DEPARTMENT OF COMMERCE

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PEO1: To have successful career as an entrepreneur in the field of accounting taxation, banking and finance and other related fields

PEO2: To prepare corporate minds with a positive mental attitude for optimum performance, committed service and independent thinking

PEO3: To apply critical thinking skill by identifying and analyzing accounting issues using the relevant accounting framework,

PEO4: Decision making with empathy and respect for core human values and equip students with professional skills, leadership, and Entrepreneurial skills.

PROGRAM OUTCOME

P01 Knowledge and numerical skills - Demonstrate a sound understanding and knowledge of accounting concepts, and principles, gain proficiency in financial analysis, data interpretation, statistical analysis

P02 Critical Thinking - Apply the various techniques in the decision-making process with updated knowledge in implementing business practices of finance, taxation, business laws, and other areas of business and the context in which it operates

P03: Ethics - A ability to inculcate a sense of professional ethics, integrity, and social responsibility in various domains and adapt to changing technology with applied skills toward sustainable development

P04: lifelong learning - Demonstrate the ability to self-reflect on research skills, and other functional areas of management, commerce, and accounting and engage in lifelong learning.

PROGRAM SPECIFIC OUTCOME

PSO1: To Enhance knowledge and Numerical skills among students which built confident to identify their career opportunities in multiple dimensions.

PSO2: To Enable to evaluate business problems, analyze data and make informed decisions, apply business theories and frameworks to real world situations and propose effective solutions

PSO3: To Emphasis the global dimension of business, global markets international business practices, cultural and economic diversity of the global business environment.

Curriculum as per National Educational Policy (NEP 2020) 2021-22 Onwards

SEMESTER	COURSE NAME	COURSE CODE
I	FINANCIAL ACCOUNTING	DCBC.1.1
	MANAGEMENT PRINCIPLES AND APPLICATIONS	DCBC.1.2
	PRINCIPLES OF MARKETING	DCBC.1.3
II	ADVANCED FINANCIAL ACCOUNTING	DCBC.2.1
	CORPORATE ADMINISTRATION	DCBC.2.2
	LAW & PRACTICE OF BANKING	DCBC.2.3
III	CORPORATE ACCOUNTING	DCBC.3.1
	BUSINESS STATISTICS	DCBC.3.2
	COST ACCOUNTING	DCBC.3.3
IV	ADVANCED CORPORATE ACCOUNTING	DCBC.4.1
	COSTING METHODS & TECHNIQUES	DCBC.4.2
	BUSINESS REGULATORY FRAMEWORK	DCBC.4.3

COURSE OUTCOME

SEMESTER-I

COURSE OUTCOME: FINANCIAL ACCOUNTING

Subject Code: DCBC101

Course outcomes	
After completion of this module, students should be able to	
CO1	Acquire Conceptual knowledge of the financial accounts and to impart skills for recording various kinds of Business transactions.
CO2	Acquire the basic concept of hire purchase accounting terms
CO3	Exposed to various methods of departmental accounts
CO4	Determine the basics concepts of Branch accounting

COURSE OUTCOME: MANAGEMENT PRINCIPLES

Subject Code: DCBC102

Course outcomes	
After completion of this module, students should be able to	
CO1	understand the basic concepts of management of a business entity
CO2	Demonstrate the importance of principles of management.
CO3	Paraphrase the importance of organizing, directing, staffing and coordinating in an organization.
CO4	Acquire the notion of leadership, motivation and controlling in the management.

COURSE OUTCOME: PRINCIPLES OF MARKETING
Subject Code:DCBC103

	Course outcomes After completion of this module, students should be able to
CO1	Describe the components of marketing.
CO2	Analyse the basis for segmenting a market and consumer behaviour
CO3	Recognize the importance of marketing mix in value creation
CO4	Identify the recent development

SEMESTER-II

**COURSE OUTCOME: ADVANCED FINANCIAL
ACCOUNTING**
Subject Code: DCBC201

	Course outcomes After completion of this module, students should be able to
CO1	Familiar with the accounting procedures for Process of Consignment business
CO2	Impart skills for recording various kinds of business transactions relating to Joint Venture Business
CO3	Enhance the skills in the concept of royalty procedures and recording g of transactions
CO4	Demonstration of various methods of conversion of partnership into a joint stock company

COURSE OUTCOME: CORPORATE ADMINISTRATION
Subject Code: DCBC202

	Course outcomes After completion of this module, students should be able to
CO1	Understand the framework of Companies Act of 2013 and different types of companies.
CO2	Identify the stages and documents involved in the formation of companies in India
CO3	Discuss the role, responsibilities and functions of key Management Personnel in Corporate Administration. corporate meetings and the role of company secretary in the meeting
CO4	Recognize the procedure involved in the Winding up of the joint stock company

COURSE OUTCOME: LAW & PRACTICE OF BANKING
Subject Code: DCBC204

	Course outcomes After completion of this module, students should be able to
CO1	Summarize the relationship between Banker & customer and different types of functions of banker.
CO2	Analyze the role, functions and duties of paying and collecting banker.
CO3	Make use of the procedure involved in opening and operating different accounts
CO4	Examine the different types of negotiable instrument & their relevance in the present context.
CO5	Estimate possible developments in the banking sector in the upcoming days

SEMESTER-III
COURSE OUTCOME: CORPORATE ACCOUNTING
Subject Code: DCBC301

	Course outcomes After completion of this module, students should be able to
CO1	Understand the buying and selling of shares and securities in a stock market
CO2	Summaries the Repayment of preference share capital to decrease the share capital and increase the profit of the company
CO3	Analysis of balance sheet to know the intangible asset like value of the goodwill attached to balance Sheet
CO4	Formulate the financial statement according to accounting standard -I under companies act of 2013

COURSE OUTCOME: BUSINESS STATISTICS
Subject Code: DCBC302

	Course outcomes After completion of this module, students should be able to
CO1	Able to familiarizes statistical data and descriptive analysis. Statistics for business decision-making.
CO2	Understand the measures of variation and measures of skewness.
CO3	Demonstrate the use of probability and probability distribution in business
CO4	Validate the application of correlation and regression in business decisions
CO5	Understand the use of index numbers in business

COURSE OUTCOME: COST ACCOUNTING
Subject Code: DCBC303

	Course outcomes After completion of this module, students should be able to
CO1	Explain relevant cost concepts & classification of costs used in the manufacturing / service sector.
CO2	Understand the process and procedure of maintaining, purchase and issue of materials
CO3	Allocation of price and wage rate system in different methods
CO4	Examine the different methods of apportionment and allocation of indirect expenses
CO5	Ascertain the differences cost profit and financial profit

SEMESTER-IV

COURSE OUTCOME: ADVANCED CORPORATE ACCOUNTING

Subject Code: DCBC401

	Course outcomes After completion of this module, students should be able to
CO1	Analyse Process of the liquidators final statement of accounts
CO2	Understand the procedure and process of Internal reconstruction of companies
CO3	Critically analyse and work on holding company and Preparation and valuation of shares
CO4	Articulate the fundamental concepts of company accounts- amalgamations, absorption & reconstruction.

COURSE OUTCOME: COSTING METHODS & TECHNIQUES

Subject Code: DCBC402

	OUTCOME
CO1	Understand the important techniques of costing methods applicable to job costing and contract costing services and the construction industry
CO2	Analyse the processes involved in standard costing,
CO3	Understand the process and procedure of service costing
CO4	familiarize with the marginal costing concept ,techniques and methods
CO5	Demonstrate the Calculation of Material and Labour Variances

COURSE OUTCOME: BUSINESS REGULATORY FRAMEWORK

Subject Code: DCBC403

	OUTCOME
CO1	Recognize the laws relating to Contracts and its application in business activities
CO2	Recognize the laws relating to insolvency & bankruptcy code, 2016
CO3	Relate and apply various provisions related to Consumer Protection Ac
CO4	compare and contrast different types of Economic laws and its applicability

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