

Program B.Com

(Logistics)

I Semester

Course outcome

<u>Sl. No</u>	<u>Paper</u>	<u>Course</u>	<u>Course code</u>	<u>No of hours</u>	<u>Credits</u>
1	1.3	Financial Accounting	CC11N1	<u>56</u>	<u>2</u>
2	1.4	Indian Financial System	CC11N2	<u>56</u>	<u>2</u>
3	1.5	Marketing and Services Management	CC11N3	<u>56</u>	<u>2</u>
4	1.6	Introduction to Logistics and Supply Chain Management	CC11N4	<u>56</u>	<u>2</u>

COURSE OUTCOME FOR FINANCIAL ACCOUNTING

Course : Financial accounting

Program : B.Com

Subject code : CC11N1

Financial accounting

- At the end of the course, student will be able to understand the accounting principles and types of accounting .
- Should be able to pass a journal entry and post into ledger accounts.

- Prepare a basic financial statements.
- Calculate royalty amount .
- Able to categorize between partnership firm and limited company.

COURSE OUTCOME FOR INDIAN FINANCIAL SYSTEM

Course : Indian Financial System

Course code : CC11N2

Program : B.Com I Sem

AT the end of the course student will be able To

1. **Classify** the Financial system based on categories
2. **Evaluate** the factors contributing to the growth of Indian Financial system and how it has an impact on the Indian economy
3. **Design** their own strategies for Money market and Capital Market
4. **Analyze** the cases on Banking and Non banking Institutions and strategies taken by the Financial institutions at different stages
5. **Design** the Commercial Banks plan and functions by doing SWOT analysis.
6. **Design** the Regulatory Institutions their roles ,objectives and functions
7. **Evaluate** the impact of information technology on financial services

COURSE OUTCOME FOR

Methods and Techniques for Business Decisions.

Course : Introduction to Logistics and Supply Chain Management

Course code : CC11N2

Program : B.Com I Sem

At the end of the course student will be able to

Understand the number system.

1. Functions, Objectives & Significance of Logistics.
2. Organizational costs involved in procurement of goods and services.
3. Distinctions between pre-contract and post-contract award stages
4. Levels of delegated authority, Invoice clearance and payment. Structures of Procurement function
5. E-payment technologies and their impact on purchase to pay (P2P) systems. Enterprise Resource Planning

II Semester

Course outcome

<u>Sl. No</u>	<u>Paper</u>	<u>Course</u>	<u>Course code</u>	<u>No of hours</u>	<u>Credits</u>
1	2.1	Advanced Financial Accounting	CC22N1	<u>56</u>	<u>2</u>
2	2.2	Retail Management	<u>CC22N2</u>	<u>56</u>	<u>2</u>
3	2.3	Banking Law and Operations		<u>56</u>	<u>2</u>
4	2.4	Quantitative Analysis for Business Decisions – I		<u>56</u>	<u>2</u>

COURSE OUTCOME

Course : Advanced Financial Accounting

Program : B.Com

Subject code : CC22N1

Advanced financial accounting

- At the end of the course, student will be able to understand the different clauses in claiming insurances
- Should be able to identify differentiate between joint venture and partnership firm
- Should be able to prepare memorandum of different companies
- Analyze the financial statements of the company

COURSE OUTCOME FOR RETAIL MANAGEMENT

Course : Retail management

Course code : BRMC6S

Program : BBA VI Sem Marketing specialization

AT the end of the course student will be able To

1. **Classify** the retailers based on categories- traditional, merchandise offered ownership, operations and non store retailing.
2. **Evaluate** the factors contributing to the growth of Indian retail industry and how it has an impact on the GDP of Indian economy
3. **Design** their own strategies for satisfying the retail customers
4. **Analyze** the cases on retail life cycle and strategies taken by the retail players at different stages during introduction, growth, maturity and decline stages.
5. **Design** the retail business plan by doing SWOT analysis.
6. **Design** the retail marketing mix and make decisions on product merchandise, price, supply chain, and promotional mix with respect to their retail business.
7. **Evaluate** the impact of information technology on retail business concerns.

COURSE OUTCOME FOR Banking Law & Operations

Course : **Banking Law & Operations**

Course code :

Program : B.Com II Sem

AT the end of the course student will be able To

1. **Identify** the kinds of Negotiable Instruments and its features
2. **Understand** the relationship between Banker and customer through general and special relationships.
3. **Analyze** about Banking operations ,specially collecting Banker ,paying banker and lending operations
4. **Understand** the new technology in Banking like E-services, Debit and credit cards, internet banking, ATM, Electronic Fund transfer
5. **Classify** the customers based on categories and functions.
6. **Evaluate** the factors contributing to the growth of Indian Banking industry and how it has an impact on the GDP of Indian economy.
7. **Design** their own strategies for satisfying the Bank customers

Course : Quantitative Analysis for Business Decisions –I

Course code :

Program : B.Com II Sem

- It familiarizes the students with various Statistical Techniques for their application in Business Decisions.
- Spearman’s Rank Correlation Coefficient
- Components of Time Series
- Population, Parameter and Statistic
- Importance of Probability- Experiment, Event and types of events

III Semester

Course outcome

<u>Sl. No</u>	<u>Paper</u>	<u>Course</u>	<u>Course code</u>	<u>No of hours</u>	<u>Credits</u>
1	3.1	Corporate Accounting		<u>56</u>	<u>2</u>
2	3.2	Financial Management		<u>56</u>	<u>2</u>
3	3.3	Business Ethics		<u>56</u>	<u>2</u>
4	3.4	Quantitative Analysis for Business Decisions –II		<u>56</u>	<u>2</u>
5	3.5	Public Relations and Corporate Communication		<u>56</u>	<u>2</u>

- **Course : Financial Management**

At the end of the course student will be able to

- Present value of money.
- Working capital management
- Net present values, Accounting rate of returns and dividend policies

- **Course : Corporate Accounting**

At the end of the course student will be able to

- Discriminate between Financial accounting and Cost Accounting.
- Compute the difference between marginal costing and absorption costing.
- Estimates the Economic Order quantity .
- Understand the methods of pricing materials issues – FIFO, LIFO.
- Compute labour remuneration.
- Evaluate the reconciliation of cost and financial accounts.

Course: Public Relations and Corporate Communication

At the end of the course student will be able to

<ul style="list-style-type: none">• Summarize the meaning, objectives, functions and process of HRM; duties and responsibilities of HR manager and recent trends in HRM.
<ul style="list-style-type: none">• Understand the meaning and importance of HRP; meaning and methods of Recruitment; meaning and steps in Selection process; problems involved in Placement.
<ul style="list-style-type: none">• Describe the objective, purpose and need for Training and Induction and on-the-job and off-the-job methods of training.
<ul style="list-style-type: none">• Explain the meaning and objectives of Performance Appraisal; traditional and modern methods with their uses and limitations; meaning and objectives of Compensation.
<ul style="list-style-type: none">• Examine the purpose and basis of Promotion; reasons and types of Transfer; Right sizing of workforce and its importance.
<ul style="list-style-type: none">• Realize the role of HRD; Knowledge management and its resources; impact of globalization on HRM and problems in relation to transnational and multinationals.

Course : Quantitative Analysis for Business Decisions –II

- It familiarizes the students with various Statistical Techniques for their application in Business Decisions.
- Spearman's Rank Correlation Coefficient
- Components of Time Series
- Population, Parameter and Statistic
- Importance of Probability- Experiment, Event and types of events

Course : Business Ethics

At the end of the course student will be able to

- Create business planning process .
- Understand the international entrepreneurship opportunities and challenges .
- Identify the risk involved and in a venture capital opportunities.
- Design the CSR activity for various corporate for environmental awareness.
- Determine the boundaries of social entrepreneurship.
- Demonstrate an ability to engage in critical thinking by analyzing situations and constructing and selecting viable solutions to solve problems.
- Understand legal forms and ethics as an entrepreneur and develop a business plan.

IV Semester

Course outcome

<u>Sl. No</u>	<u>Paper</u>	<u>Course</u>	<u>Course code</u>	<u>No of hours</u>	<u>Credits</u>
1	4.1	Advanced Corporate Accounting	CC14N1	<u>56</u>	<u>2</u>
2	4.2	Cost Accounting	CC14N2	<u>56</u>	<u>2</u>
3	4.3	E-Business and Accounting	CC14N3	<u>56</u>	<u>2</u>
4	4.4	Stock and Commodity Markets	BSCC6S	<u>56</u>	<u>2</u>
5	4.5	principles of Event Management		<u>56</u>	<u>2</u>

COURSE OUTCOME FOR COST ACCOUNTING

Course : **Cost Accounting**

Course code : **CC14N2**

Program : **B.Com IV Sem A & B**

At the end of the course, student will be able to:

1. **Discriminate** between Financial accounting and Cost Accounting.
2. **Compute** the cost sheet
3. **Estimates** the profit of tenders and quotations.
4. **Estimates** the Economic Order quantity

Course : **Advanced Corporate Accounting.**

Course code : **CC14N2**

Program : **B.Com IV Sem A & B**

1. **Understand** the methods of pricing materials issues – FIFO, LIFO , SAM , WAM.
2. **Compute** labour remuneration under Halsey , Taylor’s Remuneration method.
3. **Evaluate** the reconciliation of cost and financial accounts under Direct and Indirect Method.

COURSE OUTCOME FOR EBA

Course : **EBA**
Course code :
Program : **B.Com IV Sem A & B**

At the end of the course, student will be able to:

- 1: Understand meaning and history of e-commerce, advantages and disadvantages of e-commerce, e-commerce business models, e-commerce revenue models, emerging trends, web auctions, virtual communities, portals.
- 2: Explain web server, internet, world wide web, hardware and software for web servers, website and internet utility programs, web hosting and choices of web hosting and shopping cart software
- 3: Demonstrate features of tally software, advantages, hardware required, preparation for installation of tally software, installation, items on tally screen, creating a new company, company features and inventory features.
- 4: Configure tally, voucher entry, groups, ledgers, trial balance, accounts books, journal register and balance sheet.
- 5: Generate basic reports in tally- financial statements- accounting books and registers- and inventory books and registers.

COURSE OUTCOME

Course : Stock and commodity markets

Program : B.com

Subject code : BSCC6S

Stock and Commodity Markets

- At the end of the course, student will be able to understand the stock and commodity markets positions.
- Calculate the Sensex and Nifty.
- Know the process of opening Demat A/C
- Analyze SEBI norms.
- Classify different kinds of derivatives and trade.
- Categorize different commodities and match the commodities with the commodity exchange.

V Semester

Course outcome

<u>Sl. No</u>	<u>Paper</u>	<u>Course</u>	<u>Course Code</u>	<u>No of hours</u>	<u>Credits</u>
1	5.1	Entrepreneurship Development	CC15N1	56	2
2	5.2	International Financial Reporting Standards	CCE5N2	56	2
3	5.3	Income Tax – I		56	2
4	5.4	Costing Methods	CC15N3	56	3
		Electives : Logistics			
5		BUSINESS ENVIRONMENT FOR LOGISTICS & SUPPLY CHAIN	EWEC5S	56	2
6		SOURCES FOR LOGISTICS & SUPPLY CHAIN	HRMC5S	56	2

COURSE OUTCOME FOR COSTING METHODS

Course : Costing Methods

Course code : CC15N4

Program : B.Com V Sem

At the end of the course, student will be able to:

1. **Comparison** between Job and Batch Costing.
2. **Problems** on Joint and By- Products
3. **Procedure** of contract costing
4. **Problems** on Contract Costing
5. **Preparation** of job cost statement
6. **Preparation** of activity base cost statement

COURSE OUTCOME FOR ADVANCED ACCOUNTING

Course : **Advanced Accounting**

Course code : **CCE5N1**

Program : **B.Com V Sem**

At the end of the course, student will be able to:

1. **Understand** the important provisions of banking regulation act of 1949.
2. **Performa** of bank final accounts.
3. **Interpret** life and general insurance
4. **Concepts** relating to insurance companies
5. **Models** of final accounts of insurance companies
6. **Generalize** the need and purpose of farm accounting.
7. **Problem** on investment accounting – Cum interest and Ex- interest.

Course : Entrepreneurial Development

At the end of the course student will be able to

Understand the concept ENTREPRENEURSHIP.

Understand and remember about small scale industries - tiny industries - ancillary industries - cottage industries.

Analyze Concept of Business opportunity, scanning the environment for opportunities, evaluation of alternatives and selection based on personal competencies.

Evaluate the Business Plan –Its Financial aspects - Marketing aspects - Human Resource aspects - Technical aspects - Social aspects .

Understand Implementation of the project.

Analyse and evaluate the sick industry - Causes of Industrial Sickness - Preventive and Remedial Measures for Sick Industries

Course : International Financial Reporting Standards

At the end of the course student will be able to

Understand relevance of IFRS to India; merits and limitations of IFRS

Understand List of International accounting standards issued by IASB.

Recognition criteria's for Investment properties, Government grants, Borrowing costs, Construction contracts, share based payments Understand Database management systems.

Statement of changes in equity (SOCE)

Course : INCOME TAX - I

At the end of the course student will be able to

Assessment, Assessment Year, Previous Year

Exempted Incomes U/S 10 - Restricted to Individual Assessee.

Provident Fund - Profits in Lieu of Salary – Gratuity -Commutation of Pension.

Deductions from Annual Value – Problems on Income from House Property

Course : COSTING METHODS

At the end of the course student will be able to

Understand the concept prerequisites, job costing procedures, Features, objectives, applications, advantages and disadvantages of Job costing

Features of Process Costing, applications, comparison between Job costing

Applications of contract costing

profit on incomplete contracts

ACCOUNTS LOGISTICS

Course : BUSINESS ENVIRONMENT FOR LOGISTICS & SUPPLY CHAIN

At the end of the course student will be able to

Developing a business case – costs, benefits, options. Benchmarking requirements

Understand the concept of Business of banking companies

Performance Indicators (KPIs). Measures of KPI – timeliness

Model form contracts – NEC, FIDIC

Variances to budget. Outsourcing versus other types of procurement

Types of Pricing Arrangements. Pricing schedules

Course : SOURCES FOR LOGISTICS & SUPPLY CHAIN

At the end of the course student will be able to
company trading and transfer pricing arrangement.

quality assurance, environmental and sustainability, technical capabilities, system capabilities,
labour standards, financial capabilities

Financial reports – Profit & Loss Statements, Balance Sheets, and Cash Flow Statements.

Secondary Data on Markets & Suppliers

Criteria to assess tenders and quotations – use of weighted points system

Competitive tendering process. Timescales on tendering process

VI Semester

Course outcome

<u>Sl. No</u>	<u>Paper</u>	<u>Course</u>	<u>Course code</u>	<u>No of hours</u>	<u>Credits</u>
1	6.1	Business Regulations	CC16N1	<u>56</u>	<u>3</u>
2	6.2	Principles and Practice of Auditing		<u>56</u>	<u>3</u>
3	6.3	Income Tax – II		<u>56</u>	<u>3</u>
4	6.4	Management Accounting	CC16N4	<u>56</u>	<u>3</u>
		Electives : Accounts			
5		CONTRACT AND BUSINESS NEGOTIATION FOR PURCHASING & SUPPLY CHAIN	EWEC5S	<u>56</u>	<u>2</u>
6		MANAGING PROCUREMENT CONTRACTS AND RELATIONSHIP	HRMC5S	<u>56</u>	<u>2</u>

COURSE OUTCOME FOR BUSINESS REGULATIONS

Course : **Business Regulations**

Course code : **CC16N1**

Program : **B.Com VI Sem**

At the end of the course, student will be able to:

1. **Understand** the origin, purposes and scope and sources of business law.
2. **Define** Contract and essentials of valid contract.
3. **Demonstrate** the need of Indian Sale of Goods Act 1930.
4. **Illustrate** the importance of the consumer protection act 1956.
5. **Elaborately** explain the procedure to file a consumer complaint.
6. **Outline** the procedure to obtain a patent.
7. **Bring out** the important provisions of FEMA.
8. **Demonstrate** the powers of the Central Government in protecting the environment.
9. **List** out the types of pollutants.

COURSE OUTCOME FOR PPA

Course : **PPA**

Course code :

Program : **B.Com VI Sem**

At the end of the course, student will be able to:

CO2	before the commencement of new audit; drafting an audit program; significance of audit note book and audit working papers.	10 hours
CO2:	Understand the meaning, objectives and fundamental principles of internal check, internal control and internal audit; and devise a suitable internal check for: cash sales, avoiding payment of wages for dummy workers, and cash purchases	10 hours
CO3:	Summarize the meaning and importance of routine checking and vouching, classification and types of vouchers; vouching of receipts and payments side of cash book especially-cash sales-receipts from debtors-proceeds of the sale of investments -cash purchases-payment to creditors and deferred revenue expenditure.	12 hours
CO4:	Demonstrate the verification and valuation of assets such as land and building-plant and machinery-goodwill-investments and stock-in-trade; and liabilities like bills payable-sundry creditors and contingent liabilities.	12 hours
CO5:	Understand the appointment, qualification, powers, duties and liabilities, and professional ethics of an auditor; audit procedure of educational institutions-insurance companies and co-operative societies.	10 hours

COURSE OUTCOME FOR COST ACCOUNTING

Course : Management Accounting

Course code : CC16N4

Program : B.Com VI Sem

At the end of the course, student will be able to:

1. **Discriminate** between Financial accounting and Management Accounting.
2. **Interpret** the financial statements and Trend Percentage.
3. **Analyze** the Ratio of different companies and interpret.
4. **Evaluate** the Cash flow statement.
5. **Determine** the fund flow statement
6. **Understand** the needs and importance of management reporting.

Course : MANAGING PROCUREMENT CONTRACTS AND RELATIONSHIP.

Course code : CC16N1

Program : B.Com VI Sem

At the end of the course, student will be able to:

1. **Understand** Relationship life cycle, Classification of competitive forces on relationships. Impact of Social, Technological, Economic, Environmental, Political, Legislative and Ethical
2. Implied and express terms that affect the performance of contracts
3. Vital and non-vital terms, breach of contracts, assessment of damages, limits of liability, procedure for termination.
4. Contract implementation plans and on-going demand management. Planning and governance for contract management

5. **Demonstrate** Definitions and Comparison of Contract Management & Supplier Relationship Management.

Course : CONTRACT AND BUSINESS NEGOTIATION FOR PURCHASING & SUPPLY CHAIN

Course code : CC16N2

Program : B.Com VI Sem

At the end of the course, student will be able to:

1. **Understand** Contracts for supply of goods or services & their documentation. Invitation to tender and quotations. Key performance indicators
2. Commercial negotiations – sources of personal power, organizational power
3. Legal issues for Commercial & Contractual agreements
4. One-off purchases, framework agreements, mini competitions
5. **Demonstrate** Win-win integrative approach
6. Absorption costing, Marginal Costing & Activity Based Costing