

**GOVERNMENT GIRLS' GENERAL DEGREE
COLLEGE, KOLKATA
DEPARTMENT OF COMMERCE**

Programme Specific Outcomes (PSO)

Bachelor of Commerce (Honours) under CBCS

- 1. Practical Implementation and Testing Skills** as the students will be ready for employment in functional areas like accounting, taxation, banking, insurance and corporate law.
- 2. Professional and Industry Skills Ability** to work in teams with enhanced communication and inter-personal skills, to impart knowledge through the contemporary knowledge in the field of accountancy and finance in dynamic and challenging global environment. The knowledge of soft skills and critical decision making will help them work as businessmen, entrepreneur, managers, consultant etc.
- 3. Successful Career in competitive market** Students will be able to demonstrate progressive learning in various disciplines of commerce, business, accounting, economics, finance, auditing and marketing etc. They will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.

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Programme Outcome (PO)

Bachelor of Commerce (Honours) under CBCS

	Program Outcome	Description
PO1	Acquiring Extensive Domain Knowledge	The students are provided with a holistic view of the subjects to be covered in the curriculum so that they may develop knowledge about the domain of their studies
	Method of Measurement:	Internal Assessment
PO2	Inculcating critical thinking skills	Students are encouraged to apply their minds as opposed to learning by rote, thereby embracing the art of critical thinking . Their vision is sought to be enlarged so as to allow them to think laterally, think independently, think out of the box
	Method of Measurement:	Continuous Internal Assessment
PO3	Instilling self-motivated pursuit of knowledge	The interest in the subject is sought to be sparked in the student's mind so that they may be encouraged to self-motivate themselves in the pursuit of knowledge
	Method of Measurement:	Internal Assessment
PO4	Keeping abreast with the recent developments in relevant field of study	Students are sought to be kept abreast with the latest developments in the fields of studies that are relevant to them. This not only helps them in their employability quotients, but also ensures a greater, in-depth understanding of the subject being pursued
	Method of Measurement:	Regular Teacher-Student Interactive Sessions

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PO5	Developing social and interpersonal skills	Adequate amount of stress is also accorded in ensuring that the students develop the necessary social and interpersonal skills . Special attention is provided in the area of corporate and commercial skills
	Method of Measurement:	Regular Teacher-Student Interactive Sessions
PO6	Imparting analytical skills and encouraging innovative practices	Students are provided systematic support for the development of analytical skills which are essential requirements in the world beyond the sheltered life of the campus and are provided unstinted encouragement in the pursuit of innovative practices
	Method of Measurement:	Regular Teacher-Student Interactive Sessions
PO7	Imbibing Environmental Consciousness and ethical values	The college takes pride in taking a number of steps to ensure that all students are imbibed with necessary environmental consciousness and the requisite ethical values so that BESC students may make the transition from merely being a good academically oriented student to be a good human being.
	Method of Measurement:	Regular Teacher-Student Interactive Sessions
PO8	Sustainability to achieve common good	Students are provided a thorough grinding about Sustainability and practices that are aimed at ensuring that the scarce resources of the world are put to use effectively, efficiently and economically to achieve the greatest common good
	Method of Measurement:	Regular Teacher-Student Interactive Sessions
PO9	Intellectual development and increasing employability	One of the objectives of the programme is to empower all students and ensure their intellectual development with a view towards preparing them to become employable
	Method of Measurement:	Regular Teacher-Student Interactive Sessions
PO10	Soft skill development	Students are provided with support to improve their communication skills and are taught how they can master the different mass media channels – both traditional and social to communicate both internally within the organization and its different constituents and with the world at large
	Method of Measurement:	Regular Teacher-Student Interactive Sessions

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**COURSE OUTCOME
SEMESTER- I**

PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;"><u>SEMESTER- I</u> AECC 1.1Chg Communicative English</p> <p>Unit 1 Listening and understanding</p> <p>Unit 2 Reading skill</p> <p>Unit 3 Communication skill</p> <p>Unit 4 Writing Skill</p> <p>Unit 5 Business Communication</p> <p>Unit 6 Personality Grooming</p>	<p>AECC 1.1Chg 1.1.1 Students will be able to identify errors in syntax.</p> <p>1.1.2 Students will be able to use formal language in business communication.</p> <p>1.1.3 Students will be able to write official correspondences in the correct format.</p> <p>1.1.4 Students will have an overall impression about formal written communication.</p>
PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">AECC 1.1Chg Indian Language</p>	<p>AECC 1.1Chg 1.1.1 Students will be able to identify various poetic devices.</p> <p>1.1.2 Students will be able to comprehend given passages and texts.</p> <p>1.1.3 Students will have an overall impression about the literary eras.</p> <p>1.1.4 Students will have in depth understanding of texts.</p>

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PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">GE 1.1Chg Module I Microeconomics</p> <p>Unit 1 Demand & consumer Behaviour</p> <p>Unit 2 Production & Cost</p> <p>Unit 3 Perfect Competition</p>	<p>GE 1.1 Chg (A)</p> <p>1.1.1. Students will understand the law of demand, supply various concepts related to this and concept and measurement of elasticity. Also they will learn how consumer will allocate this income among goods and services to maximize utility</p> <p>1.1.2. They will be familiarized with the concepts and theory of production and cost along with profit maximization objective on the part of producer.</p> <p>1.1.3. Students will be able to analyze the perfectly competitive market structure and equilibrium output determination under short run as well as long run equilibrium condition.</p>

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PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">GE 1.1 Chg Statistics</p> <p>Unit 1 Fundamentals</p> <p>Unit 2 Measures of Central Tendency</p> <p>Unit 3 Measures of Dispersion</p> <p>Unit 4 Moments, Skewness and Kurtosis</p> <p>Unit 5 Interpolation</p>	<p>GE 1.1 Chg (B)</p> <p>1.1.1 To gain in depth knowledge and understanding of the concept and scope of statistics</p> <p>1.1.2 To gain knowledge of measures of Central Tendency of Arithmetic Mean, Geometric Mean and Harmonic Mean</p> <p>1.1.3 To understand the concept of measures of dispersion, including absolute version and relative version</p> <p>1.1.4 To gain a thorough knowledge about Moments, Skewness and Kurtosis</p> <p>1.1.5 Application of statistics in other different areas</p>
PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">CC1.1 Chg Business Laws</p> <p>Unit 1 The Indian Contract Act, 1872</p> <p>Units 2 The Sale of Goods Act, 1930</p> <p>Unit 3 Partnership Laws</p> <p>Unit 4 The Negotiable Instruments Act 1881</p> <p>Unit 5 Consumers Protection Act, 1986</p>	<p>CC 1.1 Chg</p> <p>1.1.1 To gain understanding of the various legal and regulatory rules covered in the course and the respective rights and obligations created under these.</p> <p>1.1.2 To apply basic legal knowledge to business transactions.</p> <p>1.1.3 To gain a clear understanding</p>

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	of the legal environment of business. 1.1.4 To Communicate effectively using standard business and legal terminology
PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">CC1.2 Chg Principles of Management</p> <p>Unit 1 Introduction</p> <p>Units 2 Planning</p> <p>Unit 3 Organizing</p> <p>Unit 4 Directing and Staffing</p> <p>Unit 5 Motivation, Co-ordination and Control</p>	<p>CC 1.2 Chg</p> <p>1.2.1 Students will have an over-all impression about various concepts and the different schools of management</p> <p>1.2.2 Students will have a detailed introduction to the concepts of planning, organizing, directing & staffing</p> <p>1.2.3 Students will be able to conceptualize the concepts of motivation, control & co-ordination</p>
PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">CC 1.1 Ch Financial Accounting - I</p> <p>Unit 1 Introduction</p> <p>Units 2 Concept of determination of business income</p> <p>Unit 3 Introduction to Accounting Standard & Accounting Theory</p> <p>Unit 4 Final accounts of Trading Concern</p> <p>Unit 5 Financial Statements from incomplete records and of NPO</p> <p>Unit 6 Accounting for special sales transaction, Sectional and self-balancing ledger Insurance claim for loss of stock and for loss of profit</p>	<p>CC1.1 Ch</p> <p>1.1.1 Students will have an overall impression about Accounting</p> <p>1.1.2 Students will be able to learn about the preparation of Balance Sheet</p> <p>1.1.3 Students will be able to understand about accounting concept and conventions</p>

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SEMESTER- II

PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;"><u>SEMESTER- II</u> GE2.1Chg (A) E-Commerce</p> <p>Unit 1 Introduction</p> <p>Units 2 E-CRM & SCM</p> <p>Unit 3 Digital Payment</p> <p>Unit 4 ERP</p> <p>Unit 5 Trends in E-commerce</p>	<p>GE2.1Chg (A)</p> <p>2.1.1 Students will gather knowledge about the emergence of the digital economy and its governing characteristics</p> <p>2.1.2 Students will Understand the ways in which ecommerce is conducted in the virtual space</p> <p>2.1.3 Students will become proficient in conducting and facilitating economic transactions in the digital space</p> <p>2.1.4 Students will understand the features of websites and the tools used to build an E-commerce website</p>

PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">GE 2.1Chg (B) Business Communication</p> <p>Unit 1 Introduction</p> <p>Units 2 Types of Communication</p> <p>Unit 3 Tools of communication</p> <p>Unit 4 Drafting</p>	<p>GE 2.1 chg (B)</p> <p>2.1.1 Students will understand the concepts, elements & barriers to communication</p> <p>2.1.2 Students will learn the types & tools of communication</p> <p>2.1.3 Students will master the skills of drafting letters, notices, agenda, minutes etc.</p>

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PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">CC 2.1Chg Company Law</p> <p>Unit 1 Introduction to Company</p> <p>Units 2 Formation of Company</p> <p>Unit 3 Company Administration</p> <p>Unit 4 Share Capital & Debenture</p> <p>Unit 5 Corporate Meetings</p>	<p>CC 2.1Chg</p> <p>2.1.1 Students will acquire functional knowledge about the laws governing the world of trade, industry and Commerce.</p> <p>2.1.2 Students will understand about the legal framework within which commercial activities must be restricted, the protection such laws provide and the penalties that have to be borne in case of their breach</p> <p>2.1.3 Students will understand the legal principles and the fountainheads from which the specific commercial laws have evolved and become well versed about their general applicability.</p>
PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">CC 2.2 Chg(A) Marketing Management</p> <p>Unit 1 Introduction to Company</p> <p>Units 2 Consumer Behavior & Market Segmentation</p> <p>Unit 3 Product</p> <p>Unit 4 Pricing, Distribution Channels and Physical Distribution</p> <p>Unit 5 Promotion and Recent developments in marketing</p>	<p>CC 2.2 Chg(A)</p> <p>2.2.1 Students will learn the basic concepts and the principles governing the art and science of marketing management</p> <p>2.2.2 Students will develop the skill sets required for converting actualizing a sale</p> <p>2.2.3 Acquire practical knowledge about marketing and getting a domain view of the process</p>

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PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">CC 2.2 Chg(B) Human Resource Management</p> <p>Unit 1 Nature & Scope</p> <p>Units 2 Human Resource Planning</p> <p>Unit 3 Recruitment & Selection</p> <p>Unit 4 Training & Development</p> <p>Unit 5 Job Evaluation and Performance Appraisal</p>	<p>CC 2.2 Chg(B)</p> <p>2.2.1 Students will understand the dynamics of human relations especially in the work place</p> <p>2.2.2 Students will acquire adequate knowledge about the legal and procedural inputs required to manage humans as valuable resource in the entity.</p> <p>2.2.3 Students will be equipped with practical knowledge to maintain good inter-personal and enterprise wide relationships so as to channel all energies towards the common goals</p>

PAPER	COURSE OUTCOME (CO)
<p>CC 2.1 Ch Cost and Management Accounting - I</p> <p>Unit 1 Introduction</p> <p>Units 2 Material Cost</p> <p>Unit 3 Employee Cost and Incentive Systems</p> <p>Unit 4 Overhead and Cost Statement</p> <p>Unit 5 Cost Book Keeping</p> <p>Unit 6 Costing Methods</p>	<p>CC 2.1 Ch</p> <p>2.1.1 Students will gather knowledge about the importance and efficacies of costing as a prime mover in the world of trade, commerce and industry</p> <p>2.1.2 Students will understand how various cost inputs are factored in, calculated and realized in the production process, down to the final pricing</p> <p>2.1.3 Students will acquire workable knowledge about the calculation of costs and</p>

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	thereby maximize the stated outcomes for which the particular enterprise is run
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SEMESTER- III

PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;"><u>SEMESTER- III</u> SE 3.1Chg (A) Information Technology & Its Application in Business (Theory)</p> <p>Unit 1 Information Technology and Business</p> <p>Unit 2 Data Organisation and Database Management System</p> <p>Unit 3 Internet and its Application</p> <p>Unit 4 Security and Encryption</p> <p>Unit 5 IT Act, 2000 and Cyber Crime</p>	<p>SE 3.1Chg (A)</p> <p>3.1.1 Students will develop an overall impression regarding various concepts related to Information Technology, their implementation and usage.</p> <p>3.1.2 Students will gain extensive knowledge about networking, threats, e-security and related legal regulations applicable.</p>

PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">SE 3.1Chg (B) Information Technology & Its Application in Business (Practical)</p> <p>Unit 1 Word Processing</p> <p>Unit 2 Preparing Presentations</p> <p>Unit 3 Spreadsheet and its Business Application</p> <p>Unit 4 Database Management System</p> <p>Unit 5 Website Designing</p>	<p>SE 3.1Chg (B)</p> <p>3.1.1 Students will get working knowledge about Information Technology – the different facets of IT that are ushering in a tectonic shift in the world and the ways they are impacting businesses.</p> <p>3.1.2 Students will be well versed with the different technological advancements that are now finding place in the commercial environment and will acquire the ability to use them for enhancing the overall effectiveness of the enterprise.</p>

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PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">GE 3.3 Chg (A) Business Mathematics</p> <p>Unit 1 Permutation and Combination</p> <p>Unit 2 Set Theory</p> <p>Unit 3 Binomial Theorem</p> <p>Unit 4 Logarithm</p> <p>Unit 5 Compound Interest and Annuities</p>	<p>GE 3.3 Chg (A)</p> <p>3.3.1 Students will be able to state possible number of arrangements and selection of things under different condition.</p> <p>3.3.2 Students will be able to solve numerical problem related to set theory using venn diagram.</p> <p>3.3.3 Students will be able to generalize the binomial theorem for any integral power in the expansion.</p> <p>3.3.4 Students will be able to convert exponent to logarithm and vice versa.</p> <p>3.3.5 Student will be able to calculate amount, interest and time period related problem on annuities and compound interest.</p>

PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">GE 3.3 Chg (B) Statistics</p> <p>Unit 6 Correlation and Association</p> <p>Unit 7 Regression Analysis</p> <p>Unit 8 Index Number</p> <p>Unit 9 Time Series Analysis</p> <p>Unit 10</p>	<p>GE 3.3 Chg (B)</p> <p>3.3.1 Students will be able to find correlation between two variables.</p> <p>3.3.2 Students will be able to solve different problem related to regression.</p> <p>3.3.3 Students will be able to evaluate cost of living index.</p> <p>3.3.4 Students will be able to plan an investigation and display time series distribution.</p>

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Probability	3.3.5 Students will be able to apply key concept of probability and conditional probability.
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PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">CC 3.1 Ch</p> <p style="text-align: center;">Financial Accounting - II</p> <p>Unit 1 Partnership Accounts I</p> <p>Unit 2 Partnership Accounts II</p> <p>Unit 3 Branch Accounting</p> <p>Unit 4 Hire Purchase and Instalment Payment System</p> <p>Unit 5 Departmental Accounts</p> <p>Unit 6 Investment Accounts</p> <p>Unit 7 Business Acquisition and Conversion of partnership into limited company</p>	<p>CC 3.1 Ch</p> <p>3.1.1 Students will be well versed with the different laws governing partnerships in relation to their accounting needs</p> <p>3.1.2 Students will be able to prepare branch accounts and to understand the expansion lead to the concept of development of branch</p> <p>3.1.3 Students will be conversant with the both Hire purchase and instalment payment system.</p> <p>3.1.4 Students will be able to understand the departmental Trading Profit & Loss Account and Balance sheet in present competitive business environment.</p> <p>3.1.5 Students will be able to understand the accounting for investments, governed by the provisions set out in AS-13 'Accounting for Investments' issued by ICAI.</p> <p>3.1.6 Students will gather knowledge about how partnership can be</p>

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	converted into limited company and pre and post effect of profit.
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PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">CC 3.2 Ch Indian Financial System</p> <p>Unit 1 Indian Financial System and its components</p> <p>Unit 2 Financial Markets</p> <p>Unit 3 Financial institutions</p> <p>Unit 4 Financial Services</p> <p>Unit 5 Investor's Protection</p>	<p>CC 3.2 Ch</p> <p>3.2.1 Students will gather knowledge on financial system and financial markets in India.</p> <p>3.2.2 Knowledge on commercial bank and other financial institutions in India</p> <p>3.2.3 Idea about fundamentals of financial services and players in financial sectors of SEBI</p>

SEMESTER- IV

PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">SEMESTER - IV GE 4.1 Chg (A) Microeconomics - II</p> <p>Unit 1 Monopoly</p> <p>Unit 2 Imperfect Competition</p> <p>Unit 3 Factor Price Determination</p>	<p>GE 4.1 Chg (A)</p> <p>4.1.1 Students will be able to understand and analyze the monopoly market structure along with the derivation of market equilibrium.</p> <p>4.1.2 In this unit students will be able to understand the features of two more market structures- monopolistic competition and oligopoly which are imperfect in nature. Here students will also analyze the oligopoly market with the help of Sweezy's Kinky Demand Curve Model.</p> <p>4.1.3 Students will be able to analyze how factors are determined using</p>

	various theories related to rent, wage, interest and profit.
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PAPER	COURSE OUTCOME (CO)
<p>GE 4.1 Chg (B) Indian Economy</p> <p>Unit 1 Basic Issues in Economic Development</p> <p>Unit 2 Basic Features of Indian Economy</p> <p>Unit 3 Sectoral Trends and Issues</p> <p>Unit 4 Social Issues in Indian Economy</p>	<p>GE 4.1 Chg (B)</p> <p>4.1.1 Students will be able to understand various concepts and measures related to development and underdevelopment. They will also learn about various aspects of National Income.</p> <p>4.1.2 Here students will be able to analyse the sectoral distribution of National Income and Occupational Structure along with its change during post-reform period and issues related to service-led growth.</p> <p>4.1.3 Students will be able to analyse sector-wise trend, problems and reforms related to major sectors- agriculture, industry, service and external sectors.</p> <p>4.1.4 Students will be able to understand problem of poverty and the measures related to alleviation of poverty. They will also learn about the problems of unemployment and remedial measures</p>

PAPER	COURSE OUTCOME (CO)
<p align="center">CC 4.1 Chg (A) Entrepreneurship Development</p> <p>Unit 1 Introduction</p> <p>Unit 2 Public and private systems</p> <p>Unit 3 Sources of business ideas and tests feasibility</p> <p>Unit 4 Mobilizing resources</p>	<p>CC 4.1 Chg (A)</p> <p>4.1.1 Students will learn about the role of different financial institutions in the economy.</p> <p>4.1.2 Students will be able to comprehend the role of family business in India.</p> <p>4.1.3 Students will be able to write business proposals/ plans.</p> <p>4.1.4 Students will be able to identify resources for start-ups.</p> <p>4.1.5 Students will be able to understand different financial aspects in the current scenario.</p> <p>4.1.6 Students will be able to comprehend and appreciate the spirit of entrepreneurship</p>

PAPER	COURSE OUTCOME (CO)
<p align="center">CC 4.1 Chg (B) Business Ethics</p> <p>Unit 1 Business ethics</p> <p>Unit 2 Principles of Business ethics</p> <p>Unit 3 Ethics in Management</p> <p>Unit 4 Corporate Culture</p> <p>Unit 5 Ethics & Corporate Governance</p>	<p>CC 4.1 Chg (B)</p> <p>4.1.1 Students will understand the importance of ethical conduct in business</p> <p>4.1.2 Students will acquire skills which will help them to recognize and resolve ethical issues in business</p> <p>4.1.3 The ethical dimension of decision making will reflect on them in workplace.</p> <p>4.1.4 Students will be able to identify key organizational tools, policies, systems, and laws that apply to</p>

	<p>managing ethical conduct specifically in the business environment.</p> <p>4.1.5 Students will be able to prioritize personal and organizational values to make ethical decisions.</p>
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PAPER	COURSE OUTCOME (CO)
<p>CC 4.1 Ch Taxation – I</p> <p>Unit 1 Basic Concepts and Definitions under IT Act</p> <p>Unit 2 Heads of Income and Provisions governing Heads of Income</p> <p>Unit 3 Heads of Income and Provisions governing Heads of Income</p> <p>Unit 4 Income of other Persons included in Assessee's Total Income, Set-off and carry forward of losses, Deductions</p>	<p>CC4.1 Ch</p> <p>4.1.1 Students will be imparted with basic knowledge about relevant taxation terminologies</p> <p>4.1.2 Students will master application of analytical skills in computation of various heads of income & ascertainment of taxable income with reference to pertinent taxation provisions.</p> <p>4.1.3 Students will be imparted practical knowledge related to application of various aspects of direct taxation.</p>

PAPER	COURSE OUTCOME (CO)
<p>CC 4.2 Ch Cost and Management Accounting - II</p> <p>Unit 1 Joint Product & By product Activity Based Costing</p> <p>Unit 2 Budget and Budgetary Control</p>	<p>CC 4.2 Ch</p> <p>4.2.1 Conversant with the joint production process, the allocation of joint product costs according to the benefits-received approaches</p>

Unit 3 Standard Costing Unit 4 CVP Analysis, Marginal Costing Unit 5 Short-term Decision making	<p>and the relevant market value approaches, the methods of accounting for by-products and the ascertainment of cost after separation.</p> <p>4.2.2 The students will be able to distinguish between traditional overhead rates and activity based overhead rates and also, they will be able to recognize the suitable allocation treatment.</p> <p>4.2.3 Evaluation of adverse and favorable variations</p> <p>4.2.4 Managerial decision making like preparation of different types of budget, application limiting factor, make or buy through marginal costing technique.</p>
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SEMESTER- V

PAPER	COURSE OUTCOME (CO)
CC 5.1Chg Auditing and Assurance Unit 1 Concept, Need and Purpose Of Audit Unit 2 Audit Procedures and	COURSE OUTCOME (CO) CC 5.1Chg CC5.1.chg1 Students will come to know why an independent examination of financial books of accounts is essential. CC5.1.chg2 Students will come to know about the various procedures & techniques that are to be followed to conduct an audit.

Techniques	
Unit 3 Audit Risk and Internal Control System	CC5.1.chg3 Students will understand about the risks which may still remain even after detailed checking and how to consider the same while auditing.
Unit 4 Vouching, Verification and Valuation	CC5.1.chg4 Students will come to know how the findings have to be reported in the form of Audit Report and how to provide Audit Certificates.
Unit 5 Company Audit	CC5.1.chg5 Students will know about the different kinds of Audit that can be done & its importance.
Unit 6 Audit Report and Certificate	
Unit 7 Other Thrust Areas	

PAPER	COURSE OUTCOME (CO)
CC 5.2 Ch TAXATION II Unit 1 Computation of Total Income and Tax Payable Unit 2 Tax Management Unit 3	CC 5.2 Ch CC5.2.ch1 Students will master application of analytical skills in ascertainment of taxable income and computation of tax liability. CC5.2.ch2 Students will be imparted with basic and practical knowledge about the provisions for filing and assessment of return. Basic knowledge about total tax,

<p>Basic Concepts of Indirect Tax and Overview of GST</p> <p>Unit 4</p> <p>Taxable Event, Supply – Concept, Time, Value and Place, Charge of GST</p> <p>Unit 5</p> <p>Input and Output Tax Computation,</p> <p>Input Tax Credit (ITC) and Composition Scheme under GST</p> <p>Unit 6</p> <p>Customs</p>	<p>interest and fee payable under IT Act would also be imparted.</p> <p>CC5.2.ch3 Students will be imparted with basic knowledge about relevant terminologies under current indirect tax regime.</p> <p>CC5.2.ch4 Students will be imparted with basic knowledge and application of relevant terminologies under GST law.</p> <p>CC5.2.ch5 Students will master application of analytical skills in computation of Input and Output Tax and application of Input tax credit mechanism. The basic knowledge about Composition Scheme would also be imparted.</p> <p>CC5.2.ch6 Students will be imparted basic and practical knowledge about the pertinent taxation provisions with regards to Customs.</p>
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PAPER	COURSE OUTCOME (CO)
<p>DSE 5.1 A1</p> <p>MACTROECONOMICS</p> <p>Unit 1 Introduction</p> <p>Units 2 National Income Accounting</p> <p>Unit 3 Determination of equilibrium Level of National Income</p> <p>Unit 4 Commodity Market & Money Market equilibrium</p> <p>Unit 5</p>	<p>DSE 5.1 A1</p> <p>5.1A1.1 Students will understand the basic concepts of macroeconomics with particular emphasis on the various concepts of national income accounting along with their measurement method.</p> <p>5.1A1.2 Students will learn to determine the equilibrium output and income by using the concepts of</p>

Money, Inflation and unemployment	consumption, investment and saving and analyze the same in money market and commodity market under monetary as well as fiscal policies. 5.1A1.3 Students will study the various functions of money along with various theories associated with demand for money and supply of money and concepts and impact of inflation on the economy and unemployment
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PAPER	COURSE OUTCOME
<p>DSE 5.1 A2 Advanced Business Mathematics</p> <p>Unit 1 Functions, Limits and Continuity</p> <p>Unit 2 Differentiation & Integration</p>	<p>DSE 5.1 A2</p> <p>5.1 A2.1 Students will be able to understand about the domain and Range. They are able to understand the dependence of one quantity over the other, that is, the relationship between 'x' and f(x). They learn to analyze the graph and ultimately, it makes them prepare for the other topics. For understanding Calculus, the students need to understand this topic. Students learn to find the limits and continuity of various functions like exponential, logarithmic, sine, cosine, etc.</p> <p>5.1.A2.2 The students learn about differentiating by the first principle and by the formulas. They learn about as why and where differentiation is used in real life. Integration helps the students to find out the area under a curve, volume. Students learn to integrate the different functions with the help of the formulae. They can understand that</p>

Unit 3	integration is the inverse of differentiation.
Application of Derivative	5.1.A2.3 Students will be able to apply the practical application of Derivatives. They understand the concept of maxima and minima. They can find out the profit and loss in business.
UNIT 4	5.1.A2.4 Students learn about the various properties of Determinants. They understand the method of finding out the Determinant with expanding and without expanding too.
UNIT 5	5.1.A2.5 students learn about the types of matrices, arithmetic operations like addition, subtraction, multiplication, scalar multiplication.
Matrix	

PAPER	COURSE OUTCOME (CO)
<p>DSE 5.2 A CORPORATE ACCOUNTING Unit 1 Company- Introduction and Accounting for Shares and Debentures Unit 2 Buy back and Redemption of preference shares Unit 3 Company Final Accounts Unit 4 Redemption of Debentures Unit 5 Valuation Unit 6 Company merger and reconstruction</p>	<p>DSE 5.2 A</p> <p>DSE 5.2 A.1. Students will be well versed with issue and forfeiture of shares and debentures. Students will be well versed provisions of buy back and redemption of shares.</p> <p>DSE 5.2 A.2. Students will be well versed with preparation of company final accounts, statement of profit and loss and balance sheet.</p> <p>DSE 5.2 A.3 Students will be well versed with provisions of redemption of debentures.</p> <p>DSE 5.2 A.4. Students will be well versed with different methods of valuation of shares and goodwill.</p> <p>DSE 5.2 A.5. Students will be well versed with provisions of amalgamation in the nature of merger and purchase and learn about internal reconstruction.</p>

Semester VI

PAPER	COURSE OUTCOME (CO)
AECC 6.1 Chg Environmental Studies	AECC 6.1 Chg AECC6.1 Chg.1 Students will get an overall impression about the environmental challenges AECC6.1.Chg.2 Students will be able to identify causes behind environmental hazards AECC6.1.Chg.3 Students will be able to identify possible solution for few environmental challenges AECC6.1.Chg.4 Students will be able to shortlist preventive measures for various environmental challenges

PAPER	COURSE OUTCOME (CO)
SEC 6.1 Chg Computerized Accounting System and E-Filing of Tax return Unit 1 Computerized Accounting Package Units 2 Designing computerized accounting system Unit 3 E-filing of tax return Units 4 Project work based on the above-mentioned topic	SEC 6.1 Chg SEC6.1 Chg.1 Students will gain in-depth knowledge of the accounting software applications, word processing, and spreadsheet. SEC6.1.Chg.2 students will be able to establish company records, maintain daily transactions using the general ledger, accounts payable, accounts receivable, inventory, account reconciliation and payroll and create financial statements. SEC6.1.Chg.3 Students will be able to equipped with Indian Taxation System and enhance their skills in the field of Taxation and online filing of tax return

PAPER	COURSE OUTCOME (CO)
CC 6.1 Ch Project Work (Written) CC 6.1 Ch1 PROJECT REPORT	CC 6.1 Ch1 CC6.1.ch1.1 Instill among the students the basic knowledge and spirit of entrepreneurship. CC6.1.ch1.2 Students will be encouraged to undertake independent research projects which can add value to society CC6.1.ch1.3 To give a thorough understanding of different financial aspects in the current scenario

PAPER	COURSE OUTCOME (CO)
CC 6.1 Ch Project Work (Viva-Voce) CC 6.1 Ch2 VIVA-VOCE	CC 6.1 Ch2 CC6.1.ch2.1 Develop oral communication skills of the students. CC6.1.ch1.2 Encourage students to understand the practical aspects of trade industry and commerce.

PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">DSE 6.1A Financial Reporting and Financial Statement Analysis</p> <p>Unit 1 Holding Company</p> <p>Units 2 Accounting Standards</p> <p>Unit 3 Fund Flow Statement</p> <p>Units 4 Cash Flow Statement</p> <p>Unit 5 Introduction to Financial Statements Analysis</p> <p>Units 6 Accounting Ratios for FSA</p>	<p style="text-align: center;">DSE 6.1A</p> <p>6.1A.1 The students will be able to identify and understand different tools like Ratio analysis, comparative and common size income statement and balance sheet and cash flow statement</p> <p>6.1A.2The students will understand the accounting concepts and conventions.</p> <p>6.1A.3The students will be able to know about the issues of ethics sustaining true financial reporting of company assets, liabilities and profits</p>

PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">DSE 6.2A Financial Management</p> <p>Unit 1 Introduction & Basic Concepts</p> <p>Units 2 Sources of Finance and Cost of capital</p> <p>Unit 3 Leverage and capital structure theories</p> <p>Units 4 Working Capital Management (1)</p> <p>Unit 5 Working Capital Management (2)</p>	<p style="text-align: center;">DSE 6.2A</p> <p>6.2A.1 Developing basic knowledge of the students about the elementary concepts of finance, role and techniques of financial management with an insight into various decisions of the management.</p> <p>6.2A.2 1Understanding the role and responsibilities of the financial manager and corporate financial activities.</p> <p>6.2A.3 Developing concepts relating</p>

Units 6

Capital Expenditure Decisions (1)

Units 7

Capital Expenditure Decisions (2)

Units 8

Dividend Decisions

to management of finance, processing of financial information for the management decision-making in key areas like working capital management, capital budgeting decisions, dividend policy etc.