

Class: B.Com Vth Semester		Semester: Odd
Subject: Cost Accounting		Paper: (UG)
S. No.	Course Outcomes	
CO 1	Understanding The Nature And Scope Of Cost Accounting	
CO 2	Knowledge Of Cost Concepts And Classification	
CO 3	Studying The Different Methods And Techniques Of Cost Accounting	
CO 4	Discuss The Material Planning And Purchasing, Pricing Of Material Issue And How The Company Make Treatment Of Material Losses	
CO 5	Understanding The Concepts & Techniques Of Material & Inventory Control	
CO 6	Discuss The Various Steps of Labour Cost Control & Explain The Labour Turnover , Idle Time And Overtime	
CO 7	Students Can Learn The Various Methods Of Evaluating The Wage Payment Time & Piece Rate & Explaining The Incentive Schemes	
CO 8	Understanding The Concept Of Overheads, Its Classification, Allocation, Apportionment & Absorption Of Overheads	
CO 9	Explain The Under & Over Absorption & How To Explain Its Practical	
CO 10	Studying The Concept Of Unit Costing, Job Costing & Contract Costing	
CO 11	Discuss The Process Costing & Service Costing	
CO 12	Explain The Meaning Of Standard Costing & Discuss The Requisites Of Standard Costing Method	
CO 13	Knowledge Of Cost Control, Cost Reduction & Cost Audit & Also Discuss An Overview Of Cost Audit Standards	

Class: B.Com Vth Semester		Semester: Odd
Subject: Financial Management		Paper: (UG)
S. No.	Course Outcomes	
CO 1	Study of financing needs of business, various aspects of financial managements, nature, scope and its goals etc. identification of approaches of financial management,	

	financing decisions.
CO 2	Imparting knowledge of financing decisions such as investments, financing and dividend decision.
CO 3	Establishing relationship between various financial activities
CO 4	Giving an overview that how financial planning act as standards on the basis of which financial decisions can be taken.
CO 5	Clarifying the concept of capitalization, capital structure and financial structure
CO 6	Significance of financial forecasting
CO 7	Estimation of short term and long term needs of business
CO 8	Understanding long term requirements in the form of capital budgeting.
CO9	Able to gain the knowledge regarding working capital management.

Class B.Com Vth Semester		Semester : Odd
Subject: Goods & Services Tax		Paper : UG
S.NO	Course Outcome	
CO1	Defining GST as a new Indirect Tax System	
CO2	Describing Registration procedure and documents required	
CO3	Awaking students about levy and collection of GST	
CO4	Knowledge about by-laws related to supply of goods and services.	
CO5	Qualifying them the practical aspects of valuation	

CO6	Computing the input tax credit, tax invoice credit and The Debit Note
CO7	Procedures for filling of return under GST
CO8	Concept of TDS and provisions on delayed payments are guided to students
CO9	Giving knowledge about offences, penalties, appeals under GST

Class B.Com Vth Semester		Semester : Odd
Subject: Income Tax I		Paper : UG
S.NO	Course Outcome	
CO1	To aware students about basic conceptual clarity of income tax act and its related topics like assesses, income, casual income etc.	
CO2	To import knowledge regarding income arising through agricultural operations	
CO3	To acquaint students with various types of incomes under different heads	
CO4	Clarity regarding salary income and its related income like provident fund, gratuity and pension etc.	
CO5	Clarity of concept of income from house property, business profession, capital gain and other source.	
CO6	To make clear provisions of deemed income and clubbing of income.	
CO7	Study of provisions that how losses can be set off and in how many years.	

Class-B.Com Vth Semester		Semester-Odd
Subject- Management of Sales force I		Paper-UG
S.No.	Course Outcome	
CO 1	Understand about Sales force concept, its need and importance and know how to manage Sales force.	
CO 2	Knowledge about functions of sales manager.	
CO 3	To know about sale force size.	
CO 4	Understanding the organization of sales department	
CO 5	To know about recruitment of sales personal.	
CO 6	To know about selection.	
CO 7	To get the knowledge of training and development.	
CO 8	Understanding about motivation.	
CO 9	Know about compensation of sales force.	
CO 10	Understanding about performance appraisal.	

Class B.com V Semester		Semester : odd
Subject: Sales Promotion and Public Relations-I		Paper : UG
S.NO	Course Outcome	
CO1	Understanding about sales promotion.	
CO2	Knowledge about forms of sales promotion.	
CO3	Know about the tools of sales promotion.	
CO4	Knowledge about the displays and demonstrations, exhibitions, fashion shows , sale contents and games of chance and skill, lotteries , gift, offer, and free goods	
CO5	Understanding about rebates , patronage , rewards.	
CO6	Knowledge about conventions , conference and tradeshow , specific novelties	

Class: B.Com Vth Semester		Semester Odd
Subject: Auditing		Paper:UG
S.NO	Course Outcome	
CO1	Knowledge Of The Basic Concept Of Auditing Internal And External Audit.	
CO2	Understanding About Book Keeping, Accountancy And Investigation, Difference Between Them , Proprietary And Efficient Audit.	
CO3	Knowledge About Auditing Principles, Procedure And Techniques And Relationship Among Them.	
CO4	Categorizations Of Auditing.	
CO5	Know About Audit Programme, Audit Process, Audit Working Paper Evidence.	
CO6	Understanding About Internal Control And Auditor, Role In Internal Control, Routine Checking And Test Checking.	
CO7	Knowledge About Internal Checking System.	
CO8	Concept Of Vouching , Vouching Books Of Accounts.	

CO9	Elaborating Verifications Of Assets
CO10	Knowledge About Appointment, Powers , Duties And Liabilities Of Director Of Comptroller And Auditor General Of India.
CO11	Explanations The Various Types Of Audit Report.
CO12	Understanding The Concept Of Investigation In Auditing.
CO13	Concept Of E-Commerce Transactions In Audit.
CO14	Concept Of Professional Ethics Of Auditing

Class: B.Com Vth Semester		Semester Odd
Subject: Supply Chain Management		Paper:UG
S.NO.	Course Outcomes	
CO1	Knowledge about the concept of supply chain management, its scope and importance.	
CO2	Approaches of SCM, role of SCM in a firm & economy, SCM and marketing mix.	
CO3	Understanding of SCM as coordination function, integrated SCM, total cost concept.	
CO4	To get an idea of strategic SCM, interrelationship of SCM and marketing.	
CO5	Students will be able to understand different elements of SCM : transportation ,factors that influence the choice of right mode, multimodal transportation ,warehousing decisions, customer service strategy and practices, distribution channel design.	

CO6	It reflects on information system in SCM
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Class: B.Com Vth Semester		Semester: odd
Subject: Fundamentals of Stock Market		Paper: UG
Sr. No	Course Outcomes	
CO1	Study about Security Market: Primary and Secondary market, Primary market –its role & functions, methods of selling securities, new financial instruments, SEBI guidelines for Public Issue.	
CO2	Knowledge about Stock Exchanges: Listing of securities, trading mechanism-screen based & Internet based trading	
CO3	To acquire knowledge about National Stock Exchange & Bombay Stock Exchange – Role, organization & management, listing procedure.	
CO4	Understanding the SEBI Regulations (Accounting and Participants regulations) 2009 and SEBI Regulations (Custodian of Securities) 1996.	
CO5	Understanding the concept of NSDL (National Securities Depository Ltd) in detail.	
CO6	Providing Details about trading in Derivatives: Futures & Options –Meaning & Importance, methods of trading and valuations of Options.	
CO7	Knowledge about how to raise funds from International Markets –FIIs EURO Issues, ADR's, GDR's & FDI, SEBI Guidelines.	

Class: B.Com Vth Semester		Semester: odd
Subject: Computer Aided Design		Paper: UG
S. No.	Course Outcomes	
1	Students will grasp the ideas of the basic concepts of Graphics fundamentals, point and lines, input devices, output devices, display devices, 2-D transformations.	
2	They will come to know about Application of graphics, Introduction to CAD, Benefits of ACAD, Hardware used in ACAD, Creating simple drawing using 2-D.	

Class: B.Com Vth Semester		Semester: odd
Subject: Data Structures		Paper: UG
S. No.	Course Outcomes	
1	Students will gain the knowledge of Data Structure, Linear and list structures : array definition, type, address calculation, stack : push/pop algorithms, applications.	
2	They will grasp the concepts of Queue : INS/DEL algorithm, double and circular queue concept only.	
3	They will learn the concepts of List : Single linked list, Algorithm and Double linked list and circular linked list concepts, B-Tree concept.	
4	They will expedite their knowledge after gaining the concepts Files : Serial, Sequential, Indexed, Direct, Multi-list.	

Class: B.Com VIth Semester		Semester: Even
Subject: Management Accounting		Paper: (UG)
S. No.	Course Outcomes	
CO 1	Studying The Concept, Nature And Scope Of Management Accounting	
CO 2	Knowledge About The Changes That Have Taken Place In The Techniques Employed By Management Accounting	
CO 3	Discuss The Significance & A Comparison B/W Financial, Cost & Management Accounting	
CO 4	Students Can Learn The Meaning Of Reporting Its Need & Various Types Of Reports	
CO 5	Understanding The Concept Of Management Information System	
CO 6	Student Can Learn The Analysis Of Financial Statements By Preparing The Comparative Statements, Common Size Statements, Ratio Analysis & Various Methods Also	
CO 7	Explain The Concept & Need Of Cash & Fund Floe Statement	
CO 8	How To Prepare Cash & Fund Flow Statement By Different Methods	
CO 9	Discuss The Absorption V/S Variable Costing & How To Evaluate It By Various Methods	
CO 10	Explain The Meaning Of Budget & Different Kinds Of Budget	
CO 11	Students Understand How To Prepare Different Types Of Budget & How To Implement It	
CO 12	Discuss The Meaning Of Budgetary Control & In What Respect The Use Of Flexible Budget Is Superior To That Of Normal Budgets.	

Class: B.Com VIth Semester		Semester-Even
Subject-Fundamental Of Insurance		Paper-UG
SR.NO	Course Outcomes	
C01	Understanding The Meaning,Introduction,Purpose Need And Principle Of Insurance	
C02	Student Will Study Insurance As A Social Security Tool	
C03	Student Will Able To Understand The Economic Development In Respect Of Insurance And Introduce About The Contract Of Life Insurance	
C04	They Will Be Able To Understand The Principle And Practice Of Life Insurance And Know About The Parties Involved In The Contract Of Life Insurance Their Duties And Rights	

C05	They Can Understand The Terms And Conditions Of Policies And They Know The Effect Of Non Compliance: Nomination And Assignment
C06	They Will Be Able To Know That What Are The Practices Connected With Collection Of Premium,Revivals,Loans,Surrender,Claims,Bonus And Annuity Payment
C07	They Learn About The Present Structure And Growth Of Life Insurance In India
C08	They Are Able To Understand The Claim Settlement Procedure
C09	Meaning Of Fire Insurance And The Main Principle Of Fire Insurance Contract And Their Policies
C010	Understand The Conditions Of Fire Insurance Contract And The Procedure For Settlement Of Claims Regarding Fire Insurance
C011	Understand The Meaning Of Marine Insurance Its Policy, Conditions And Premium Of Marine Insurance
C012	They Will Be Know About The Meaning Of Double Insurance And Assignment Of The Policy Related To Marine Insurance
C013	Student Will Able To Know About Warranties, Voyage Loss And Abondment Partial Losses And Particular Charges,Salvage,Total Losses
C014	Know About Measures Of Indemnity And Steps Involved In The Settlement Of Claims Regarding Marine Insurance
C015	They Can Understand The Accident And Motor Insurance There Policies Or About The Claim Settlement Procedure
C016	Understand The Insurance Intermediaries And Role Of Agent Involved In It ,They Will Also Able To Know That How To Become An Agent.
C017	Understand About The Cancellation Of License Revocation Suspension And The Termination Of Agent Appointed.
C018	They Will Be Able To Know About The Code Of Conduct And Unfair Trade Practices Regarding Insurance.

Class: B.Com VIth Semester		Semester-
Even		Paper-UG
Subject-Human Resource Management		
S.NO.	Course Outcomes	
CO1	To give a new outlook that reflects organization's manpower as its resources.	
CO2	Students will be able to understand HRM vs. HRD and personal management.	

CO3	Concept of HR planning, its objectives, importance, process factors affecting HR planning, problems and suggestions for making HR planning effective.
CO4	Students understand that how to analyze job along with job description and job specification.
CO5	Understanding of the constraints of recruitment and obstacles to effective selection.
CO6	Knowledge of placement, induction and internal mobility, benefits and problems.
CO7	Reflection on training: different method of training and merits and demerits of particular method.
CO8	Basic knowledge of performance appraisal, process and method of performance appraisal.

Class: B.Com Vith Semester		Semester: Even
Subject: Income Tax II		Paper: (UG)
S. No.	Course Outcomes	
CO 1	To aware students regarding saving schemes, benefits under different sections of deductions available in the income tax act.	
CO 2	To acquaint the students knowledge regarding practical applications of income under various heads in separate topics like total income and tax liability calculations of individual, H.U.F, firm and companies	
CO 3	Clarifying students regarding punishments to be imposed in case of venalities and offences to that student must be aware about procedural part about the same.	
CO 4	To provide knowledge about various income tax authorities to students so that they must be aware about organizational structure of tax department.	

CO 5	To aware students regarding various types of returns to be filed under income tax act.
CO 6	To import knowledge about assessment procedure and its types.
CO 7	To aware students regarding provisions of tax deductions at source and advance payment of tax and its various examples.
CO 8	To import knowledge about balance of tax inform of either recovery or refund of tax.
CO 9	Awareing students about procedural aspect of appeals and provisions in case of any types of unjust decision.
CO 10	Practically equipping students about fundamentals provisions, practical exposure of income tax.

B.Com VIth Semester		Semester: Even
Subject: Business Environment		Paper: UG
Sr.No.	Course Outcomes	
CO1	Understanding the concept of Business Environment –its components & importance	
CO2	To know about the importance & techniques of Environmental & Organization Scanning.	
CO3	Knowledge about Public, Private & Joint Sectors in India.	
CO4	Understanding the concept of Economic Systems – Capitalist, Socialist & Mixed Economy.	
CO5	To know about Economic Planning in India –its achievements, failures & planning machinery.	
CO6	Understanding the Role of Government in Monetary & Fiscal Policy made in India.	

CO7	Concept of Foreign Investment: its types, need & barriers. MNC's in India & Globalization of Indian Business.
CO8	Knowledge about Acts – Competition Act & Foreign Exchange Management Act.
CO9	An Overview of Foreign Exchange Market.

Class: B.Com Vith Semester		Semester: Even
Subject: Retail Management		Paper: UG
S.NO		
CO1	Understanding The Concept Of Retailing	
CO2	Knowledge About The Theories Of Retailing.	
CO3	Know About The Strategic Planning In Retailing	
CO4	Understanding About Planning Of Retail Institution	
CO5	Knowledge About Trading Area Analysis , Types Of Lacation, Choice Of General Location, Choosing And Evaluating A Particular Site.	
CO6	Understanding The Concept Of Marketing.	
CO7	Knowledge About Organizational Structure In Retail Institution And Classification.	
CO8	Understanding The Process Of Retail Organization And Concept Of Store And Non Store Based Retail Organization.	
CO9	Understanding The Store Management, Blue Printing.	
CO10	Concept Of Store Layout And Concept Of Energy Management.	
CO11	Knowledge About Securities Issues Applications Of Information Technology In Retailing.	
CO12	Concept Of Fdi In India And Understanding The Trends In Retailing In India .	

Class: B.Com Vith Semester		Semester: Even
Subject: Corporate Governance		Paper: UG
S.No.	Course Outcomes	
CO1	To give knowledge about the concept of corporate governance, structure and its principles.	
CO2	Understanding of models of corporate governance, process and regulations.	
CO3	Knowledge of parties of corporate governance, its mechanism and control. Requirement of effective corporate governance.	
CO4	To know the insider trading, rating agencies, whistle blowing and shareholder's protection.	
CO5	Corporate governance in India initiative and present position ,issues & problems in corporate governance.	
CO6	To get an idea of corporate disclosure practices, globalization and corporate governance in India. Corporate governance reforms.	
CO7	Understanding of organizational structure, board of directors, composition and their role, power and responsibilities, board meetings, board committees and their functions,SEBI norms, independent director.	
CO8	Knowledge about corporate governance and CSR, corporate governance and ethics.	
CO9	To get a view on ICAI guidelines for corporate governance.	

Class: B.Com Vith Semester		Semester: Even
Subject: Management of Sales Force II		Paper: UG
S.No	Course Outcome	
Co 1	To know about sales planning.	
Co 2	To acquire the knowledge of market analysis.	
Co 3	Understanding concept, importance and methods of sales forecasting.	
Co 4	Knowledge about sale budget, its concept, importance and how to process the sale budget.	
Co 5	To know the meaning and importance of sales territory.	
Co 6	Knowledge about objectives, principles and administration of sales quota.	
Co 7	Understanding sales and cost analysis.	
Co 8	To get the knowledge of ethical consideration in sales force management.	

Class: B.Com Vith Semester		Semester: Even
Subject: Sales Promotion & Public Relations II		Paper: UG
S.NO	Course Outcome	
CO1	Understanding About Developing Sales Promotion Programme, Pre Testing, Implementing , Evaluating The Results Making Necessary Modifications.	

CO2	Understanding The Concept Of Public Relations, Features , Growing Importance, Role In Marketing, Similarities Of Publicity And Public Relations.
CO3	Knowledge About The Tools Of Public Relation,News ,Speeches , Special Events, Handout The Leaflets, Audio-Visual Public Service Activities.
CO4	Knowledge About Ethics And Legal Aspects Of Promotion And Public Relations.

Class: B.Com Vith Semester		Semester: Even
Subject: Advanced Computer Applications		Paper: UG
S. No.	Course Outcomes	
1	Students will grasp the ideas of the basic concepts of Networking: Fundamentals, LAN/MAN/WAN, Topologies, Transmission Media, ISDN, B-ISDN.	
2	They will study about Protocols- TCP/IP, OSI, ATM, Internet Services.	
3	They will familiarized with the concepts of Hardware and Software requirements for Internet. Browsers- Internet explorer, Mozilla Firefox, Opera, google chrome; Search engines; Webpage.	
4	Students kindle their knowledge after gaining concepts of Information Technology Application in Business, E-Business, E-Commerce. Net banking; Online purchasing and selling; Electronic Payment Systems- an overview. E-Governance.	
Class: B.Com Vith Semester		Semester: Even
Subject: System Analysis and Design		Paper: UG
S. No.	Course Outcomes	
1	Students gain the knowledge of SAD,Definition of system, characteristics, elements, types of system, system development life cycle; Techno-economic feasibility; Role of system analyst the process of logical and physical design.	
2	They will learn about the concepts of Form design,input, output, form. System testing, auditing, system maintenance, threats to security, control measures.	