DEPARTMENT OF COMMERCE COURSE / LEARNING OUTCOMES

II Year B Com (Gen &CA) Semester III

Course 3A: Advanced Accounting

Learning Outcomes:

At the end of the course, the student will able to;

- Understand the concept of Non-profit organisations and its accounting process
- Comprehend the concept of single-entry system and preparation of statement of affairs
- Familiarize with the legal formalities at the time of dissolution of the
- Firm Prepare financial statements for partnership firm on dissolution of the firm.
- Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership

CO-PO & PSO Mapping Furnish the mapping of COs with the Pos & PSOs in Numerical values 1,2 or 3 only. Subject: Advanced Accounting

Paper 3A

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	3	2	3	3	2	2	3	2	2
CO 2	3	3	3	3	3	2	2	3	2
CO 3	2	3	3	2	3	3	2	2	2
CO 4	2	3	3	3	3	3	3	3	2
CO 5	3	2	3	3	2	3	3	3	2
CO 6	3	3	3	3	3	3	2	3	2

Note 1= Weak Mapping, 2 = Moderate Mapping, 3= Strong Mapping

PSO = Programme Specific Outcomes

PO = Programme Outcomes

CO = Course Out comes

II Year B Com (Gen & CA)-Semester III

Course 3B: Business Statistics

Learning Outcomes:

At the end of the course, the student will able to;

- Understand the importance of Statistics in real life
- Formulate complete, concise, and correct mathematical proofs.
- Frame problems using multiple mathematical and statistical tools, measuring relationships by using standard techniques.
- Build and assess data-based models.
- Learn and apply the statistical tools in day life.
- Create quantitative models to solve real world problems in appropriate contexts.

CO-PO & PSO Mapping Furnish the mapping of COs with the Pos & PSOs in Numerical values 1,2 or 3 only. Subject: Business Statistics

Paper 3B

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	3	3	3	3	2	2	2	2	3
CO 2	3	2	3	2	3	3	2	3	2
CO 3	3	3	3	2	3	3	3	3	3
CO 4	3	3	3	3	2	3	2	3	3
CO 5	2	3	2	3	3	3	3	3	3
CO 6	3	3	3	3	3	3	2	3	3

II Year B Com(Gen) Semester III

Course 3C: Marketing

Learning Outcomes:

At the end of the course, the students will able to;

- Develop an idea about marketing and marketing environment.
- Understand the consumer behavior rand market segmentation
- process. Comprehend the product life cycle and product line decisions.
- Know the process of packaging and labeling to attract the
- customers Formulate new marketing strategies for a specific new product.
- Develop new product line and sales promotion techniques for a given
- product. Design and develop new advertisements to given products.

CO-PO & PSO Mapping Furnish the mapping of COs with the Pos & PSOs in Numerical values 1,2 or 3 only. Subject: Marketing

Paper 3C

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	2	3	3	3	3	3	2	3	3
CO 2	3	2	3	2	3	3	2	3	3
CO 3	3	3	3	2	3	2	3	3	3
CO 4	3	2	3	3	2	3	2	3	3
CO 5	2	3	2	3	3	3	3	3	3
CO 6	3	3	3	3	3	3	2	3	3

II Year B Com (Gen & CA) Semester IV

Course 4A: Corporate Accounting

Learning Outcomes:

At the end of the course, the students will able to;

- Understand the Accounting treatment of Share Capital and aware of process of book building.
- Demonstrate the procedure for issue of bonus shares and buyback of shares.
- Comprehend the important provisions of Companies Act, 2013 and prepare final accounts of a company with Adjustments.
- Participate in the preparation of consolidated accounts for a corporate group.
- Understand analysis of complex issues, formulation of well reasoned arguments and reaching better conclusions.
- Communicate accounting policy choices with reference to relevant laws and accounting standards.

CO-PO & PSO Mapping Furnish the mapping of COs with the Pos & PSOs in Numerical values 1,2 or 3 only. Subject: Corporate Accounting

Paper 4A

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	3	2	2	3	2	2	3	2	3
CO 2	3	3	2	3	3	2	2	3	2
CO 3	2	3	3	2	3	3	2	2	3
CO 4	2	3	2	3	3	3	3	3	2
CO 5	3	2	2	3	2	3	3	3	3
CO 6	3	3	3	3	3	3	2	3	2

II Year B Com (Gen & CA)-Semester IV

Course 4B: Cost and Management Accounting

Learning Outcomes:

At the end of the course, the students will able to;

- Understand various costing methods and management techniques.
- Apply Cost and Management accounting methods for both manufacturing and service industry.
- Prepare cost sheet, quotations, and tenders to organization for different
- works. Analyze cost volume profit techniques to determine optimal
- managerial decisions. Compare and contrast the financial statements of firms and interpret the results.
- Prepare analysis of various special decisions, using relevant management techniques.

CO-PO & PSO Mapping Furnish the mapping of COs with the Pos & PSOs in Numerical values 1,2 or 3 only. Subject: Cost & Management Accounting

Paper 4B

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	3	3	3	3	3	3	2	3	3
CO 2	3	2	3	2	3	3	2	3	2
CO 3	3	3	3	2	3	3	3	3	3
CO 4	3	3	3	3	2	3	2	3	3
CO 5	2	3	2	3	3	3	3	3	3
CO 6	3	3	3	3	3	3	2	3	3

II Year B Com (Gen& CA) Semester IV

Course 4C: Income Tax

Learning Outcomes:

At the end of the course, the students will able to;

- Acquire the complete knowledge of the tax evasion, tax avoidance and tax
- planning. Understand the provisions and compute income tax for various sources.
- For a Grasp amendments made from time to time in Finance
- Act. Compute total income and define tax complicacies
- and structure. Prepare and File IT returns of individual at his own.

CO-PO & PSO Mapping Furnish the mapping of COs with the Pos & PSOs in Numerical values 1,2 or 3 only. Subject: Income Tax

Paper 4C

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	2	3	3	3	3	3	2	3	3
CO 2	3	2	3	2	3	3	2	3	3
CO 3	3	3	3	2	3	2	3	3	3
CO 4	3	2	3	3	2	3	2	3	3
CO 5	2	3	2	3	3	3	3	3	3

II Year B Com (Gen & CA) Semester IV

Course 4D: Business Law

Learning Outcomes:

At the end of the course, the students will able to;

- ➤ Highlight the security aspects in the present cyber-crime scenario.
- Apply basic legal knowledge to business transactions.
- Understand the various provisions of Company Law.
- Engage critical thinking to predict outcomes and recommend appropriate action on issues relating to business associations and legal issues.
- Integrate concept of business law with foreign trade.

CO-PO & PSO Mapping Furnish the mapping of COs with the Pos & PSOs in Numerical values 1,2 or 3 only. Subject: Business Law

Paper 4D

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	3	2	2	3	2	2	3	2	3
CO 2	3	3	2	3	3	2	2	3	3
CO 3	2	3	3	2	3	3	2	2	3
CO 4	2	3	2	3	3	3	3	3	3
CO 5	3	2	2	3	2	3	3	3	3
CO 6	3	3	3	3	3	3	2	3	3

II Year B Com (Gen& CA) Semester IV

Course 4E: Auditing

Learning Outcomes:

At the end of the course, the student will able to;

- Understanding the meaning and necessity of audit in
- modern era Comprehend the role of auditor in avoiding the
- corporate frauds Identify the steps involved in performing
- audit process Determine the appropriate audit report for a
- given audit situation Apply auditing practices to different types of business entities
- Plan an audit by considering concepts of evidence, risk and materiality

CO-PO & PSO Mapping Furnish the mapping of COs with the Pos & PSOs in Numerical values 1,2 or 3 only. Subject: Auditing

Paper 4E

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	2	3	3	3	3	3	2	3	3
CO 2	3	2	3	2	3	3	2	3	2
CO 3	3	3	3	2	3	3	3	3	3
CO 4	3	3	3	3	2	3	2	3	3
CO 5	2	3	2	3	3	3	3	3	3
CO 6	3	3	3	3	3	3	2	3	3

II Year B Com(Gen) Semester IV

Course 4F: Goods and Service Taxes

Learning Outcomes:

At the end of the course, the students will able to;

- Understand the basic principles underlying the Indirect Taxation Statutes.
- Examine the method of tax credit. Input and Output Tax credit and Cross Utilization of Input Tax Credit.
- Identify and analyze the procedural aspects under different applicable statutes related to GST.
- Compute the assessable value of transactions related to goods and services for levy and determination of duty liability.
- Develop various GST Returns and reports for business transactions in Tally.

CO-PO & PSO Mapping Furnish the mapping of COs with the Pos & PSOs in Numerical values 1,2 or 3 only. Subject: Goods and Service Tax

Paper 4F

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	2	3	3	3	3	3	2	3	3
CO 2	3	2	3	2	3	3	2	3	3
CO 3	3	3	3	2	3	2	3	3	3
CO 4	3	2	3	3	2	3	2	3	3
CO 5	2	3	2	3	3	3	3	3	3