

GOVERNMENT COLLEGE OF COMMERCE AND ECONOMICS
BORDA, MARGAO, GOA
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COURSE OUTCOMES

(Course Outcomes have been prepared based on the Goa University CBCS Syllabus and in consonance with the NAAC format)

SEMESTER V

INDUSTRIAL MANAGEMENT (CC 15)

Upon completion of the Course, the student will be able to:

- CO 1:** Explain the different concepts of Industrial Management
- CO 2:** Highlight the importance of Industrial Management
- CO 3:** Analyze the different forms of plant layout
- CO 4:** Evaluate the factors influencing factory location
- CO 5:** Explain the different forms of TQM

INDIAN MONETARY AND FINANCIAL SYSTEM (CC 16)

Upon completion of the Course, the student will be able:

- CO 1:** To get a basic understanding of the components of money supply and the role of the Central Bank in controlling money supply.
- CO 2:** To familiarise himself/herself with the structure and composition of the financial system.
- CO 3:** To get an understanding of the functioning of the Money and Capital Markets in an economy.
- CO 4:** To acquire basic knowledge of financial Institutions and major financial services in India.

COST ACCOUNTING (DSE 1)

Upon completion of the Course, the student will be able:

- CO 1:** To acquaint the students with cost concepts and role of cost accounting
- CO 2:** To understand the difference between cost accounting and financial accounting
- CO 3:** To acquaint the students with various dimensions of material cost and material control.
- CO 4:** To familiarise the students with stores control system and fixation of stock levels.
- CO 5:** To familiarise students with material issue pricing methods.

COST ACCOUNTING - (DSE 2)

Upon completion of the Course, the student will be able to:

- CO 1:** Gain knowledge of preparation of payroll of employees.
- CO 2:** Gain knowledge of concept of labour cost – Monetary benefits, fringe benefits, overtime premium, holiday pay, vocation pay, Idle time, labour turnover
- CO 3:** Knowledge of calculation of earnings of employees under different methods of wage payment of remuneration.
- CO 4:** Knowledge of calculation of collection, allocation, absorption and control of overhead.

TECHNIQUES OF COSTING: (DSE 3)

Upon completion of the Course, the students will be able to:

- CO 1:** Explain the concept of Marginal Costing and its application on decision making.
- CO 2:** Explain the concept of standard costing and its application.
- CO 3:** Describe various types of variance analysis.
- CO 4:** Explain the importance of management to an organisation
- CO 5:** Explain the meaning of balance score card and transfer pricing.
- CO 6:** Explain management reporting and principles of management reporting applied in an organisation

COST AND MANAGEMENT ACCOUNTING (DSE 4)

Upon completion of the Course the students will be able to:

- CO 1:** Explain the concept of management accounting and its application.
- CO 2:** Describe the different types of budgets.
- CO 3:** Explain the importance and different methods of evaluation of projects under capital budgeting.
- CO 4:** Explain the concepts of target costing and aspects of target costing.
- CO 5:** Describe the need for ERP in an organisation.

ACCOUNTING: INCOME TAX & GOODS AND SERVICE TAX (DSE 1)

Upon completion of the Course, the students will be able to:

- CO 1:** Explain different provisions with regards to Income from House Property, Capital Gains and Income from other sources.
- CO 2:** Explain basic concepts of Goods and Services Tax and Types of GST returns.
- CO 3:** Compute taxable income from House Property, Capital Gains and other sources.
- CO 4:** Apply provisions of Income Tax Act with regards to Clubbing of Income, Advance Payment of Tax, Compute Tax liability, Filing of returns and set off and carry forward of losses.
- CO 5:** Apply the provisions of Income Tax Act with regards to deductions from Gross Total Income.

ACCOUNTING: AUDITING (DSE 2)

Upon completion of the Course, the student will be able to:

- CO 1:** Define Auditing with its relevant technicalities.
- CO 2:** Explain the meaning, purpose, basic principles, advantages and limitations of auditing with its evolutionary history and relation with domain of accountancy.
- CO 3:** Describe the scope of audit with reference to applicable standard on auditing and qualities required in an auditor to accomplish the purpose of audit.
- CO 4:** Explain various classes of audit with their distinct merits and demerits.
- CO 5:** Explain techniques of auditing in examining
- CO 6:** Infer the contents of an audit report.
- CO 7:** Evaluate an organisation's internal control system.

GOVERNMENT ACCOUNTING (DSE – 3)

Upon completion of the Course, the student will be able to:

- CO 1:** Explain the concept, principles and accounting procedure of Indian Government Accounting
- CO 2:** Solve problems on Local Self Government.
- CO 3:** Explain the importance and solve problems on different methods of evaluation of proposal under Capital Budgeting.
- CO 4:** Solve problems on Statutory Corporations, Electricity Corporations and State Transport Corporations.

FINANCIAL REPORTING (DSE 4)

Upon completion of the Course, the student will be able to:

- CO 1:** Familiarise himself/herself with the concept of Financial Reporting
- CO 2:** Understand the practical as well theoretical aspect of accounting standards.
- CO 3:** Understand the practical and theoretical aspect of Value Added Statement, Human Resource Accounting and Segment Reporting.
- CO 4:** Understand the International Financial Reporting Standards and IND-AS and differentiate between IFRS and IND-AS

INTERNATIONAL MARKETING MANAGEMENT (DSE – 1)

Upon completion of the Course, the student will be able to:

- CO 1:** Have an idea about how they can connect business with the world.
- CO 2:** Understand how it promote, social and cultural exchange among nations.
- CO 3:** Understand how the International market will help to increase Market share, develop skills, create market challenges and opportunities.
- CO 4:** Increase Brand awareness and will able to target international audience.
- CO 5:** Help in developing marketing strategies and will earn foreign exchange.

RETAIL MANAGEMENT STRATEGIES (DSE – 2)

Upon completion of the Course, the student will be able to:

- CO 1:** Explain the various major retail decisions
- CO 2:** Explain the meaning and factors affecting retail shoppers.
- CO 3:** Identify the changing trends among the Indian consumers.
- CO 4:** Highlight the importance of service in retailing.
- CO 5:** Outline the process of implementing retail strategies.
- CO 6:** Explain the meaning and importance of retail logistics management.

ADVERTISING MANAGEMENT I (DSE – 3)

Upon completion of the Course, the student will be able to:

- CO 1:** Gain knowledge about the fundamentals of advertising and different types of advertising.
- CO 2:** Identify and understand the various advertising media.
- CO 3:** Gain knowledge about the ethics in advertisement and how to build an effective advertisement.
- CO 4:** Know the career options available in advertising field.
- CO 5:** Familiarise himself/herself with pre-testing and post-testing methods and measuring advertising effectiveness.

SERVICES MARKETING II: (DSE 4)

Upon completion of the Course, the student will be able to:

- CO 1:** Know the importance of the various services in tourism and hospitality sector.
- CO 2:** Know the different types of services offered by Banking sector and its role in the economy.
- CO 3:** Understand the functioning of mutual funds and the benefits and risk associated with it.
- CO 4:** Know the services provided by the insurance sector and the principles of insurance.
- CO 5:** Prepare ledger accounts and Balance Sheet of the companies undergoing Amalgamation, Mergers and Acquisitions.

SEMESTER VI

HUMAN RESOURCE MANAGEMENT (CC 17)

Upon completion of the Course, the student will be able to:

- CO 1:** Explain the various concepts of HRM.
- CO 2:** Explain the various processes associated with HRM.
- CO 3:** Explain different forms of employee empowerment and workers participation in management.
- CO 4:** Analyse different forms of wage payment and incentive plans.
- CO 5:** Apply the provisions of Income Tax Act with regards to deductions from Gross Total Income.

INTERNATIONAL ECONOMICS (CC 18)

Upon completion of the course, the student will be able:

- CO 1:** To enable the students to understand the role of international trade and the importance of trade policy in the current global scenario.
- CO 2:** To enable the students to have an understanding of the importance of investment flows across countries and their dependence on various macroeconomic variables that are significant in an open economy.
- CO 3:** To acquaint students with the key accounts of the balance of payments, how exchange rates are determined in the markets for foreign exchange and help them understand the connection between balance of payments and exchange rate movements.
- CO 4:** To enable students to be aware of the meaning and significance of regional and multilateral trade negotiations.

COST ACCOUNTING: ADVANCED COST ACCOUNTING - I (DSE 5)

Upon completion of the Course, the students will be able to:

- CO 1:** Familiarise with the practical aspects of Job Costing and Batch Costing.
- CO 2:** Apply various Principles of Operating Costing.
- CO 3:** Familiarize with the procedures for reconciliation of Costing Profit with Financial Profit.
- CO 4:** Familiarise with essentials and techniques of Cost Control.
- CO 5:** Familiarise with areas, tools and techniques of Cost Reduction.

COST AND MANAGEMENT ACCOUNTING: COST AND MANAGEMENT AUDIT (DSE6)

Upon completion of the course the students will be able to:

- CO 1:** Explain the meaning and importance of Cost Audit.
- CO 2:** Identify the difference between Cost and Financial Audit.
- CO 3:** Highlight the important sections of Companies Act 2013 relating to Cost Audit.
- CO 4:** Outline the procedure of conducting Cost Audit.
- CO 5:** Identify the list of different Cost Accounting Records.
- CO 6:** Explain the importance of Cost Audit Report.

AND MANAGEMENT ACCOUNTING: ADVANCED COST ACCOUNTING -II (DSE 7)

Upon completion of the course the students will be able to:

- CO 1:** Understand the concept of inter process transfer equivalent production and calculations.
- CO 2:** Understand and prepare advanced contract accounts, cost plus contracts, escalation clause.
- CO 3:** Gain knowledge of integral and Non- Integral Accounting and implementation of Activity Based Cost.
- CO 4:** Understand uniform costing leading to inter-firm comparison and responsibility accounting.

COST AND MANAGEMENT ACCOUNTING (DSE 8)

Upon completion of the course the students will be able to:

- CO 1:** Gain knowledge of concept of marginal costing and will be able to take managerial decisions with practical application of marginal costing
- CO 2:** Acquire thorough knowledge of maintaining cost sheets under service costing, practical knowledge of ascertainment of costs of hotel costing and power house costing.
- CO 3:** Gain broad knowledge of various strategic cost management tools and introduction to Activity Based costing and its practical application.
- CO 4:** Acquire theoretical knowledge of recent concepts in management accounting i.e. Kaizen costing, target costing, just in management, Total quality Management, etc

ACCOUNTING: ADVANCED COMPANY ACCOUNTS (DSE 5)

Upon completion of the course the students will be able to:

- CO 1:** Prepare Balance Sheet and Profit and Loss Account of the company.
- CO 2:** Reconstruct the Balance Sheet and prepare Capital Reduction Account of the company.
- CO 3:** Value the Shares under various methods and Goodwill of the Company under different circumstances.
- CO 4:** Calculate Purchase Consideration of the companies undergoing Amalgamation, Mergers and Acquisitions under various methods.
- CO 5:** Prepare ledger accounts and Balance Sheet of the companies undergoing Amalgamation, Mergers and Acquisitions.

ACCOUNTING I: (DSE 6)

Upon completion of the Course, the student will be able to:

- CO 1:** Understand and be able to prepare the Hire Purchase and Instalment System Accounts.
- CO 2:** Gain knowledge of Royalty Accounting.
- CO 3:** Understand the theoretical and practical aspect of Departmental accounts.
- CO 4:** Understand the practical and theoretical aspect of Branch Accounts.

ACCOUNTING II: (DSE 7)

Upon completion of the Course, the student will be able to:

- CO 1:** Gain knowledge of accounting for professionals and three system of accounting.- Accrual, Mercantile and Cash System.
- CO 2:** Understand the investment accounting, loans and valuation of investments.
- CO 3:** Gain knowledge of issue and redemption of debentures and journal entries.
- CO 4:** Acquire knowledge of liquidation of companies and liquidators final statement of account.
- CO 5:** Prepare ledger accounts and Balance Sheet of the companies undergoing Amalgamation, Mergers and Acquisitions.

ACCOUNTING; CORPORATE ACCOUNTING AND TAX PLANNING (DSE 8)

Upon completion of the Course, the student will be able to:

- CO 1:** Know accounting related to Holding companies
- CO 2:** Understand the theoretical and practical aspect of incorporation of a company and the prior profit/loss associated with it.
- CO 3:** Understand the concept of Employee Stock Option Plan (ESOP) and also the accounting of ESOP.
- CO 4:** Understand tax planning provisions and mechanism available for corporate entities under varied circumstances

FINANCIAL MANAGEMENT II: (DSE 5)

Upon completion of the Course, the student will be able to:

- CO 1:** Familiarize with the determinants, forms and types of dividend policy.
- CO 2:** Arrive at dividend decisions from dividend models.
- CO 3:** Familiarize with the **different** type of costs and approaches for measurement of cost of capital.
- CO 4:** Familiarize with the different methods of appraising capital expenditure proposals.
- CO 5:** Determine capital budgeting decisions based on capital budgeting process.
- CO 6:** Describe different Capital Structure Theories.

STRATEGIC MANAGEMENT: (DSE 6)

Upon completion of the Course, the student will be able to:

- CO 1:** Understand the strategic decisions that organisations make and have an ability to engage in strategic planning.
- CO 2:** Explain the basic concepts, principles and practices associated with strategic formulation and implementation.
- CO 3:** Integrate and apply knowledge gained in basic courses to the formulation and implementation of strategy from holistic and multi-functional perspectives.
- CO 4:** Analyze and evaluate critically real life company situations and develop creative solutions using a strategic management perspective.
- CO 5:** Conduct and present a credible business analysis in a team setting.
- CO 6:** Understand the crucially important role that the HRM function plays in the setting and implementation of an organisation's strategy.

SUPPLY CHAIN AND LOGISTIC MANAGEMENT: (DSE 7)

Upon completion of the Course, the student will be able to:

- CO 1:** Explain the fundamentals of Supply Chain Management including its functions in an organization and in integrating firms in a supply chain.
- CO 2:** Gain knowledge about management of supply chain and the Process tools for supply chain management.
- CO 3:** Explain the demand related and Customer Management related queries in Supply Chain Management
- CO 4:** Explain the various components of the Supply Chain and Logistics Management.

BRAND MANAGEMENT: (DSE 8)

Upon completion of the Course, the student will be able to:

- CO 1:** Gain knowledge of basic concept of brand and its emergence, and will be able to identify opportunities and challenges while launching a brand.
- CO 2:** Gain knowledge of the procedure of managing the brand along with various brand management strategies
- CO 3:** Gain knowledge of methods for communication of a brand, pros and cons of extension of a brand and building the brand equity.
- CO 4:** Gain knowledge about the recent concepts in branding and various methods of evaluation of a brand and its performance.