

# GOVERNMENT COLLEGE OF COMMERCE AND ECONOMICS BORDA-MARGAO, GOA

Affiliated to the Goa University

Email id: gcc.margao@gmail.com

Website: gccem.ac.in



## COURSE OUTCOMES (REVISED)

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

### SEMESTER I

#### GENERAL MANAGEMENT (CC1)

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

- CO 1:** Explain the concept of Management, its functional areas and the various approaches to Management.
- CO 2:** Summarise and evaluate the Decision Making involved in Management.
- CO 3:** Explain and summarise the concept of Managing Change and Conflict Management.
- CO 4:** Explain the emerging areas in Management.

#### FINANCIAL ACCOUNTING (CC II)

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

- CO 1:** Acquaint on the practical aspects of Single Entry System.
- CO 2:** Calculate depreciation as per the different methods of Depreciation Accounting.
- CO 3:** Familiarize with the advanced accounting procedures for issue and buy back of equity shares.
- CO 4:** Study the accounting procedure for redemption of preference shares.

### **MICRO ECONOMICS (CC3)**

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

- CO 1:** Apply the concepts of microeconomics in relation to consumer behavior.
- CO 2:** Explain supply side of the market through production and cost behavior of firms.
- CO 3:** Categorize the features and working of monopoly and perfectly competitive market structures.
- CO 4:** Explain the working of an imperfectly competitive market structure.

### **COMMERCIAL ARITHMETIC - I (CC 4)**

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

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

- CO 1:** Construct problems involving sets and apply set theory to find solutions to various problems. Produce logically valid and correct arguments.
- CO 2:** Differentiate between Permutations and Combinations and apply the theory of Permutations and Combinations to obtain solutions to problems like selection of teams players in Sports, arrangement of books in a Library and related problems.
- CO 3:** Identify Arithmetic and Geometric sequences in a variety of contexts and find any terms of the sequence using the formulae and calculate the initial and final sums of figures by applying the theory of A.P. and G.P. Compute the simple and compound interest, calculate the present and the future values of the Principal amount using relevant formulae-a base in the banking and insurance sectors.
- CO 4:** Calculate business oriented problems using the matrix theory which involves matrix operations. Frame a system of linear equations and apply the method of determinants to calculate the solutions.

### **SPOKEN ENGLISH (AECC I)**

*Upon completion of the Course the student will be able to*

- CO 1:** Identify with the concepts of listening, understanding and conveying information.
- CO 2:** Communicate clearly and fluently.
- CO 3:** Manage to present facts, ideas and opinions openly, by taking active part in discussions.
- CO 4:** Use language appropriate to audience and context.

## ENVIRONMENTAL STUDIES – I (AECC 2)

*Upon completion of the Course the student will be able to*

- CO1:** Understand the Scope, importance of the subject and need for public awareness.
- CO2:** Explain and describe different types of resources.
- CO3:** Describe different types, structure and functions of ecosystems.
- CO4:** Explain the types of biodiversity and evaluate the threats to biodiversity; identify the different issues related to biodiversity by field visits.

## COMPUTER APPLICATIONS I (GE I)

*Upon completion of the Course the students will be able to meet the learning objectives through the following observable and measurable outcomes:*

- CO 1:** Examine the essential Information Technology Concepts.
- CO 2:** Use application software's such as Word and Excel and examine their key features, namely data capture, report formatting, data analysis and processing.
- CO 3:** Use PowerPoint application software and examine its key features for creating professional PowerPoint presentation.
- CO 4:** Discuss dominant Internet Applications and Emerging IT Technologies.

## CO-OPERATIVE MANAGEMENT AND ACCOUNTING (GE I)

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

- CO 1:** Describe the principles, values and role of co-operatives and understand how co-operative are different from other forms of business organizations.
- CO 2:** Identify the activities and functioning of different types of co-operative institutions.
- CO 3:** Illustrate as to how co-operative societies are managed.
- CO 4:** Prepare final accounts of different types of co-operative Societies.



## MANAGEMENT OF MICRO, SMALL AND MEDIUM ENTERPRISE (GE I)

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

- CO 1:** Identify how to start an enterprise on their own.
- CO 2:** Describe the functional areas of management.
- CO 3:** List various institutions providing support to entrepreneurs and have awareness about incentives and subsidies available to Entrepreneurs.
- CO 4:** Discuss the social responsibility of entrepreneurs towards its stakeholders.

## PRINCIPLES OF INSURANCE (GE I)

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

- CO 1:** Summarise the concept of risk management
- CO 2:** Overview the functioning of Insurance business in the country.
- CO 3:** Examine the basis of Life insurance business and types of Life Insurance Policies.
- CO 4:** Describe the basics of General Insurance Business and types of General Insurance.

## SEMESTER II

### INTRODUCTION TO MARKETING (CC 5)

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

- CO 1:** Outline the basics of Introduction to Marketing and explain the different concepts of Marketing Environment.
- CO 2:** Highlight the importance of Consumer Behaviour and Marketing Research.
- CO 3:** Explain and apply the Marketing Decisions in the marketing environment.
- CO 4:** Identify the different Trends in Marketing.

## FINANCIAL STATEMENT ANALYSIS & INTERPRETATION (CC 6)

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

- CO 1:** Familiarize with preparation of financial statements as per schedule III of companies Act, 2013.
- CO 2:** Prepare and Interpret Common size and Comparative Statements and Trend analysis statements.
- CO 3:** Compute and interpret different types of ratios and describe the concept of Economic value added analysis.
- CO 4:** Construct Cash flow statement.

## MANAGERIAL ECONOMICS (CC 7)

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

- CO 1:** Determine different types of pricing strategies and objectives of pricing policy.
- CO 2:** Explain and analyze the different concepts of profit and the break-even analysis respectively.
- CO 3:** Analyze the process and approaches to capital budgeting and project evaluation with numerical problems and highlight the cost of capital.
- CO 4:** Explain business decision making and risk analysis.

## COMMERCIAL ARITHMETIC-II (CC 8)

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

- CO 1:** Describe the concept and theory of Straight line and the corresponding equations to formulate Linear Programming Problems and thus apply Linear Programming methods to find optimal solutions to given problems.
- CO 2:** Identify mathematical functions and find their derivatives to equip oneself to find the Marginal Demand, Marginal Supply, Marginal Cost and Marginal Revenue functions. Determine the given function is increasing or decreasing and accordingly apply the related theory to maximize the Profit or minimize the Cost given the functions related to Economics.
- CO 3:** Calculate the area under the curve using the methods of Integration and apply the theory of Integration to estimate the Consumer's and Producer's surplus for the related Demand and Supply functions.
- CO 4:** Estimate the minimum and maximum output for a given function by applying the theory of Partial Derivatives.

### **BUSINESS COMMUNICATION (AECC 3)**

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

- CO 1:** Harness modern technology to share experiences, thoughts and ideas through Digital Story Telling.
- CO 2:** Overcome stage fear and present individual speeches confidently, and create Presentations using different Softwares.
- CO 3:** Illustrate different multimedia literary skills, and develop an online social presence.
- CO 4:** Recognize the way communication occurs in a dynamic workplace.

### **ENVIRONMENTAL STUDIES II (AECC 4)**

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

- CO1:** Identify and describe the different kinds of environmental pollution.
- CO2:** Identify and illustrate causes, effects and control measures of different kinds of social issues related to environment by field visits.
- CO3:** Evaluate and aware about the schemes and developmental programs initiated by government.
- CO4:** Assess the impacts of tourism on environment.

### **COMPUTER APPLICATIONS II (GE 2)**

*At the end of this course the students will be able to meet the learning objectives through the following observable and measurable outcomes:*

- CO 1:** Explain the basic concepts of Computer Networking.
- CO 2:** Explain and apply the different concepts of E-Commerce and M-Commerce in business applications.
- CO 3:** Describe the basics of cyber space and accompanying cyber threats.
- CO 4:** Discuss cyber laws and the foundation for preparing, detecting and protecting against cyber threats and challenges.



## **TOURISM AND HOSPITALITY MANAGEMENT (GE 2)**

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

**CO 1:** Explain the concept of Tourism.

**CO 2:** Differentiate and explain various forms of Tourism and analyse the various factors affecting the growth of Tourism sector.

**CO 3:** Describe the various impacts on the Tourism Sector.

**CO 4:** Identify the latest developments in Tourism and Hospitality industry.

## **SERVICES MARKETING – I (GE 2)**

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

**CO 1:** Illustrate the various aspects of Service Marketing.

**CO 2:** Explain the Marketing Mix of Services

**CO 4:** Analyze customer satisfaction.

**CO 5:** Describe Service Delivery and Customer Retention in Service Marketing.

## **PRACTICE OF INSURANCE (GE 2)**

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

**CO 1:** Evaluate the Claim Settlement in Life and General Insurance.

**CO 2:** Identify the various intermediaries and summarise the procedure and regulations relating to intermediaries in insurance business.

**CO 3:** Describe the Insurance Marketing and various marketing strategies used in Insurance business.

**CO 4:** Explain the emerging concepts in Insurance industry.

## **CUSTOMER RELATIONSHIP MANAGEMENT (GE 2)**

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

**CO 1:** Explain the fundamentals of CRM.

**CO 2:** Discover how to create customer value and build customer loyalty.

**CO 3:** Identify the customer database and know how technology to support CRM strategies.

**CO 4:** Describe the development of CRM programmes and strategies to attract and retain customers.

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**SEMESTER III**

**BUSINESS FINANCE - I (CC 9)**

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

- CO 1:** Analyse the role of Finance in an organisation and gain knowledge of financial planning.
- CO 2:** Differentiate between different types of capital and the sources of capital.
- CO 3:** Describe the concept of capitalisation.
- CO 4:** Analyse the capital structure.

**FUNDAMENTALS OF COST ACCOUNTING (CC 10)**

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

- CO 1:** Explain the various concepts in Cost Accounting and classify the various types of Cost.
- CO 2:** Prepare Cost Sheet and Estimated Cost Sheet.
- CO 3:** Solve problems on Contract Costing.
- CO 4:** Solve problems on Process Costing.



## **ENTREPRENEURSHIP DEVELOPMENT (CC 11)**

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

- CO 1:** Describe entrepreneurs, theories, qualities, skills, functions and types of entrepreneurs.
- CO 2:** Explain the environmental scanning and marketing research techniques.
- CO 3:** Outline and determine the stages in project formulation.
- CO 4:** Identify the different aspects of innovation in entrepreneurship.

## **NEW VENTURE CAPITAL PLANNING (SEC 1)**

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

- CO 1:** Identify the various pathways to start a new venture.
- CO 2:** Differentiate between different forms of business organizations and the legislations affecting the business in India.
- CO 3:** Describe the concept and stages of venture capital financing and the different sources of finance for Indian entrepreneurs.
- CO 4:** Analyse the elements of a business plan and how to prepare a business plan.

## **COMPUTER APPLICATIONS FOR BUSINESS–I (SEC 1)**

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

- CO 1:** Discuss the concepts of Data processing and analysis and forecasting.
- CO 2:** Use the key features of spread sheet software such as excel in business applications.
- CO 3:** Provide the understanding of fundamental database management concepts. Examine fundamental DBMS concepts and apply those concepts in in business applications such as accounting, Inventory, HRM and for management of data of employees, suppliers and customers.
- CO 4:** Examine the processes needed to develop, report, and analyse business data.

## **BUSINESS LAWS 1 (SEC I)**

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

- CO 1:** Analyse the purpose and utility of contract clauses, the impact of legal events on the effectiveness of contracts and the application of relevant legislation to contracts.
- CO 2:** Appreciate the ethical dimensions of the role of Lawyers, Arbitrators, and the functioning of law and legal systems.
- CO 3:** Distinguish different forms/kinds of negotiable instrument and enumerate and explain the requisites of negotiability.
- CO 4:** Create, design and formulate legal approaches to addressing and/or resolving specific issues relevant to the key basic areas of business law.

## **BUSINESS STATISTICS – I (GE 3)**

- CO 1:** Analyse and Apply the basic concepts of Statistics – difference between sample and population, varieties, parameters and statistic. Gain knowledge in the methods of collection of data and interpretation of Data. Also to obtain the expertise in representing a given set of data in the form of diagrams and graphs.
- CO 2:** Compute the various measures of central tendency, Quartiles, Deciles and Percentiles using the appropriate formulae. Also calculate various measures of dispersion using the relevant formulae and finding the measures of Skewness using Karl Pearson's and Bowley's formulae, confirming the extent of Skewness for given data.
- CO 3:** Calculate the various types of Index numbers using standard methods by Laspeyre, Paasche and Fisher. Also compute the cost of living Index number which helps understand the impact on the income of the employees in general.
- CO 4:** Identify the various components and models of time series, measure and estimate the trend values for a given time series using Linear and Non Linear Methods.

## **RETAIL MANAGEMENT – I (GE 3)**

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

- CO 1:** Describe the meaning of Retailing and explain its role, functions of retailer, stages of Retail Life Cycle and also the Retail scenario with reference to global context.
- CO 2:** Categorise, explain and illustrate the different retail formats existing in the markets.
- CO 3:** Evaluate the importance of store location and its influence on consumers.
- CO 4:** Explain the store design and layout and its implications on consumers.

### **BUSINESS ENVIRONMENT –I (GE 3)**

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

**CO 1:** List the components of business environment.

**CO 2:** Appraise the impact of socio cultural and demographic environment on business

**CO 3:** Identify the impact of natural and technological environment on business.

**CO 4:** Analyse the role of the government in monitoring of business.

### **BUSINESS COMMUNICATION II (GE 3)**

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

**CO 1:** Identify with the nature, function and social relevance of RTI, recognize the Constitutional rights and use their communication skills for the betterment of society.

**CO 2:** Understand the importance of Reports in official communication, learn to plan, organise and Structure a Report.

**CO 3:** Use persuasive and professional language in writing, and manage to write effectively for the purpose of business.

**CO 4:** Use writing to communicate confidently in business and public situations.

### **ECONOMICS OF RESOURCES (GE 4)**

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

**CO 1:** Describe the concepts and issues in Environmental Economics.

**CO 2:** Explain the different types of resources and the concept of sustainable development.

**CO 3:** Discuss the concept of economics of water and energy.

**CO 4:** Illustrate the significance of Human Resource Development.

### **TRAINING AND DEVELOPMENT (GE 4)**

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

**CO 1:** Explain the concepts of Training and Learning.

**CO2:** Identify Training and Development needs and highlight importance of Curriculum development.

**CO 3:** Describe and categorize different training methods.

**CO 4:** Measure and evaluate the training and development process and analyze the emerging pattern of training and development in India.



## **CONSUMER BEHAVIOUR (GE 4)**

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

**CO 1:** Describe the concept of Consumer behaviour.

**CO 2:** Evaluate the Determinants Consumer Behaviour.

**CO 3:** Explain the Consumer's and Organisational's Buying Behaviour.

**CO 4:** Examine the Post Purchase Behaviour and Market Regulations.

## **MACRO ECONOMICS (GE 4)**

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

**CO 1:** Describe the basic concepts of macroeconomics.

**CO 2:** Analyse macroeconomic issues such as unemployment; inflation and labour market imperfections.

**CO 3:** Summarize the working of an Open Economy.

**CO 4:** Determine the types and determinants of investment and study the theoretical framework conditioning demand and supply of money.

## **SEMESTER IV**

### **FUNDAMENTALS OF INVESTMENTS (CC 12)**

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

**CO 1:** Analyse the different investment Avenues.

**CO 2:** Identify the Fixed Income and Equity Securities.

**CO 3:** Appraise portfolio and the risk and returns associated with it and evaluate the financial derivatives markets in India.

**CO 4:** Describe the concept of investor protection.

### **INCOME TAX (CC 13)**

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

**CO 1:** Explain the different concepts of Income Tax Act 1961 and illustrate the basis of charge under sections 4, 5, 5 A, 6, 7, 8 and 9.

**CO 2:** Prepare Assessment of Income from Salary under section 15 to 17 of Income Tax Act, 1961.

**CO 3:** Compute the Income from Business and Profession under section 28 to 44 AD & 44 AE of Income Tax Act, 1961.

**CO 4:** Analyse the permissible deductions under chapter VI A- Sec 80C to 80U and calculate the liability and rebate under section 87 A.

## **ACCOUNTING FOR SERVICE ORGANISATIONS (CC 14)**

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

**CO 1:** Prepare financial statements of Banking Companies.

**CO 2:** Calculate underwriter's liability and journalise.

**CO 3:** Analyze financial statements of Insurance Companies.

**CO 4:** Evaluate Final accounts of Hotels.

## **COLLECTIVE BARGAINING AND NEGOTIATION SKILLS (SEC 2)**

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

**CO 1:** Describe Collective Bargaining. Differentiate and explain the theories of Collective Bargaining.

**CO 2:** List the difficulties in the Bargaining Process and Administration of Agreements.

**CO 3:** Explain the Negotiation Process and its effectiveness.

**CO 4:** Evaluate the emerging scenario in Collective Bargaining.

## **COMPUTER APPLICATIONS FOR BUSINESS - II (SEC 2)**

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

**CO 1:** Examine the key applications of Information and Communication technologies in business.

**CO 2:** Discuss the technology enabled techniques for conducting business transactions through electronic means.

**CO 3:** Explain the concept of ERP and its significance in Business.

**CO 4:** Describe the concepts and technology for building secure e-commerce environment.

## **COMPANIES ACT AND IPR LAWS (SEC 2)**

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

**CO 1:** Equipped with fundamental and contemporary knowledge of most prevalent form of business organization at global level.

**CO 2:** Describe the legal aspects of starting a new business in the form of a company.

**CO 3:** Apply intellectual property law principles (including copyright, patents, designs and trademarks) to real problems and analyse the social impact of intellectual property law.

**CO 4:** Demonstrate knowledge and understanding of the appropriate procedures for obtaining intellectual property protection.

## **BUSINESS STATISTICS-II (GE 5)**

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

- CO 1:** Compute the correlation between the data corresponding to two different variables and nature and extent of relationship between the variables and obtain the two Regression lines which are Linear Equations for interpretation.
- CO 2:** Calculate chances of occurrence of given events using Probability Theory and determine probabilistic values by applying the Theoretical Distributions.
- CO 3:** Distinguish between Population and Sample and know the different types of sampling Methods. Formulate a Hypothesis so that it can be tested using the statistical procedures at a given level of significance.
- CO 4:** Compute unknown value using methods of Newton's Forward/ Backward Interpolation for equally spaced points and Lagrange's Interpolation for unequally spaced points.

## **E-COMMERCE AND E-ACCOUNTING (GE 5)**

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

- CO 1:** Explain the different concepts of E-commerce and M-commerce.
- CO 2:** Describe the various aspects of E-Marketing, E- Customer Relationship Management and E- Supply Chain Management.
- CO 3:** Identify and explain the various types of electronic payment systems.
- CO 4:** Access and practice an accounting package (Tally ERP)

## **BUSINESS ENVIRONMENT-II (GE 5)**

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

- CO 1:** Analyse the components and systems of the economic environment of businesses.
- CO 2:** Describe the legal environment and legal framework including the RTI Act, 2005.
- CO 3:** Explain the impact of international events on Indian businesses.
- CO 4:** Examine the role of various institutions and their impact of business environment in Goa.



## **EVENT MANAGEMENT (GE 5)**

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

**CO 1:** Explain the various concepts and operations in Event Management industry.

**CO 2:** Design events based on event planning.

**CO 3:** Manage events with knowledge about event production.

**CO 4:** Assess the need and knowledge about Event Marketing and Financing.

## **MASS COMMUNICATION (GE 5)**

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

**CO 1:** Identify with the nature, and process of human communication and Mass communication

**CO 2:** Display an understanding of the early communication systems in India and its Development through times.

**CO 3:** Demonstrate knowledge of written, and visual mass media as practiced in mass communication.

**CO 4:** Identify and discuss the meaning, concept and process of Development Communication in agriculture and rural development.

## **INDIAN ECONOMY (GE 6)**

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

**CO 1:** Interpret basic issues in India's economic development.

**CO 2:** Describe the features of the Indian Economy.

**CO 3:** Explain the major government policies, reforms and structural changes across sectors and regions of the economy.

**CO 4:** Discuss the issues and trends in the different sectors of the Indian Economy viz. agriculture; industry; service and external sectors.

## **SALESMANSHIP AND SALES MANAGEMENT (GE 6)**

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

**CO 1:** Identify the steps in the selling process.

**CO 2:** Describe the methods of Sales Forecasting.

**CO 3:** Categories the sale organisation structure.

**CO 4:** Explain ways to manage sales force.

## **COMPENSATION MANAGEMENT (GE 6)**

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

- CO 1.** Describe the concept, principles and practices of compensation management.
- CO 2.** Explain the compensation strategies for employees and know the various legislations governing compensation.
- CO 3.** Enumerate the components of compensation.
- CO 4.** Examines payroll accounting through computers.

## **ECONOMIC SURVEY AND UNION BUDGET (GE 6)**

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

- CO 1:** Discuss the basic concepts related to some contemporary economic issues.
- CO 2:** Summarize the Economic Survey of Agriculture, industry and external sector.
- CO 3:** Summarize the economic survey of social infrastructure, employment and Human Development.
- CO 4:** Analyse media discussions related to the Union Budget.

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**SEMESTER V**

**INDUSTRIAL MANAGEMENT (CC 15)**

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

- CO 1:** Explain different aspects of industrial management and the factors influencing plant location and plant layout.
- CO 2:** Analyze the concepts of industrial productivity and work environment.
- CO 3:** Describe the different forms of TQM.
- CO 4:** Identify the objectives of industrial safety, causes and effects of industrial accidents.

**INDIAN MONETARY AND FINANCIAL SYSTEM (CC 16)**

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

- CO 1:** Describe the components of money supply and analyze the role of the Central Bank in controlling money supply.
- CO 2:** Illustrate the structure and composition of the Financial System.
- CO 3:** Explain the functioning of the Money and Capital Markets in an economy.
- CO 4:** Categorize financial Institutions and major financial services in India.



## **COST ACCOUNTING (DSE 1)**

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

**CO 1:** Describe cost concepts and explain the role of cost accounting.

**CO 2:** Identify various dimensions of material cost and material control.

**CO 3:** Examine the stores control system and fixation of stock levels.

**CO 4:** Illustrate the material issue pricing methods.

## **COST ACCOUNTING - (DSE 2)**

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

**CO 1:** Explain labour cost, monetary benefits, fringe benefits, overtime premium, holiday pay, vocation pay, idle time and labour turnover.

**CO 2:** Calculate earnings of employees under different methods of Labour remuneration.

**CO 3:** Classify, allocate and apportion overhead.

**CO 4:** Appraise absorption of overheads and methods of absorption.

## **TECHNIQUES OF COSTING: (DSE 3)**

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

**CO 1:** Explain the concept of Marginal Costing, prepare marginal cost statement and solve various other ratios.

**CO 2:** Apply Marginal Costing in decision making.

**CO 3:** Describe standard costing and variance analysis and solve problems on the same.

**CO 4:** Appraise the Management Control System.

## **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:** Illustrate the different types of budgets.

**CO 3:** Describe the importance of Capital Budgeting and evaluate capital proposals under different methods.

**CO 4:** Explain the concepts of target costing and its aspects and evaluate the need for ERP in an organization.

## **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:** Describe basic concepts of Goods and Services Tax and illustrate the 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.

## **ACCOUNTING: AUDITING (DSE 2)**

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

- CO 1:** Describe the concept of auditing, categorise and explain the different types of audits.
- CO 2:** Explain the Internal Control System, Internal Check and Internal Audit.
- CO 3:** Illustrate basic Audit preparations, vouch, verify and value and to interpret the audit report.
- CO 4:** Examine the recent developments in the field of Auditing.

## **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:** Examine 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:** Describe the concept of Financial Reporting
- CO 2:** Illustrate the practical as well theoretical aspect of accounting standards.

**CO 3:** Solve practical problems on Value Added Statement, Human Resource Accounting and Segment Reporting.

**CO 4:** Explain 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:** Explain the basic concepts, principles and practices associated with International Marketing Management.

**CO 2:** Describe the various types of International Market Entry Strategies for businesses.

**CO 3:** Identify the International Product and its pricing.

**CO 4:** Examine the International Distribution and Promotion policy.

### **RETAIL MANAGEMENT STRATEGIES (DSE – 2)**

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

**CO 1:** Explain the major retail decisions pertaining to the elements of the marketing mix.

**CO 2:** Describe the various aspects of the retail shopper and the customer decision making process.

**CO 3:** Appraise the importance of service in retailing.

**CO 4:** Examine the process for implementing the retail strategy.

### **ADVERTISING MANAGEMENT I (DSE – 3)**

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

**CO 1:** Analyze the fundamentals of advertising and different types of advertising and Identify and understand the various advertising media.

**CO 2:** Illustrate the principles of effective layout and copywriting and analyze the functions and types of layout.

**CO 3:** Explain client agency relationship and career options available in advertising field.

**CO 4:** Describe the importance of 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:** Explain the importance of the various services in tourism and hospitality sector.
- CO 2:** Describe the different types of services offered by Banking sector and its role in the economy.
- CO 3:** Appraise with the functioning of mutual funds and the benefits and risk associated with it.
- CO 4:** Illustrate the services provided by the insurance sector and the principles of insurance.

## **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:** Describe the various processes associated with HRM.
- CO 3:** Identify the different forms of employee empowerment and workers participation in management.
- CO 4:** Analyse different forms of wage payment and incentive plans.

### **INTERNATIONAL ECONOMICS (CC 18)**

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

- CO 1:** Describe the role of international trade and the importance of trade policy in the current global scenario.
- CO 2:** Interpret the importance of investment flows across countries and their dependence on various macroeconomic variables that are significant in an open economy.
- CO 3:** Explain 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:** Analyze the 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:** Solve practical problems on Job Costing and Batch Costing.

**CO 2:** Prepare Operating Cost Sheet and calculate cost per unit.

**CO 3:** Compare the transactions and construct reconciliation statement of costing profit with financial profit.

**CO 4:** Explain the essentials and techniques of Cost Control, 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:** Analyse the fundamentals of Cost Audit.

**CO 2:** Describe the important sections of the Companies Act, 2013 pertaining to cost audit.

**CO 3:** Explain the procedure and techniques for conducting cost audit.

**CO 4:** Evaluate the different Cost Accounting Records and the Cost Audit Report.

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

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

**CO 1:** Describe the concept of inter-process profits and accounting, equivalent production and calculations.

**CO 2:** Prepare advanced contract accounts, cost plus contracts and Escalation Clause.

**CO 3:** Solve problems on Integral and Non- Integral accounting and describe Activity Based Cost.

**CO 4:** Illustrate uniform costing leading to inter-firm comparison and responsibility accounting.

## **ADVANCED MANAGEMENT ACCOUNTING (DSE 8)**

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

- CO 1:** Explain the concept of marginal costing and solve problems on the same.
- CO 2:** Prepare cost sheets under service costing and solve problems on Power House costing and Hotel Costing.
- CO 3:** Evaluate various strategic cost management tools including Activity Based costing and its practical application.
- CO 4:** Describe the recent concepts in management accounting.

## **ACCOUNTING: ADVANCED COMPANY ACCOUNTS (DSE 5)**

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

- CO 1:** Solve problems on 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:** 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:** Describe the concept and prepare the Hire Purchase and Instalment System Accounts.
- CO 2:** Illustrate Royalty Accounting.
- CO 3:** Acquaint the theoretical and practical aspect of Departmental Accounts.
- CO 4:** Solve practical problems and explain the theoretical aspect of Branch Accounts.

## **ACCOUNTING II: (DSE 7)**

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

- CO 1:** Solve problems on Accounting for Professionals under three system of accounting- Accrual, Mercantile and Cash System.
- CO 2:** Prepare Investment Accounts.
- CO 3:** Illustrate, Journalise and solve problems on Issue and Redemption of Debentures and also to journalise.
- CO 4:** Solve problems on Liquidation of Companies and also preparation of Liquidators Final Statement of Account.



## **ACCOUNTING; CORPORATE ACCOUNTING AND TAX PLANNING (DSE 8)**

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

- CO 1:** Recognise accounting related to Holding companies
- CO 2:** Describe the theoretical and practical aspect of incorporation of a company and the prior profit/loss associated with it.
- CO 3:** Explain the concept of Employee Stock Option Plan (ESOP) and also the accounting of ESOP.
- CO 4:** Apply 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:** Identify the determinants, forms and types of dividend policy and analyse dividend decisions and dividend models.
- CO 2:** Solve problems on different type of costs and approaches for measurement of cost of capital.
- CO 3:** Identify different methods of appraising capital expenditure proposals to base capital budgeting decisions.
- CO 4:** Describe different Capital Structure Decisions.

## **STRATEGIC MANAGEMENT: (DSE 6)**

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

- CO 1:** Summarise Strategic Management.
- CO 2:** Describe the process Strategy Formulation.
- CO 3:** Evaluate and explain critically the Models of Strategic Analysis.
- CO 4:** Explain Strategic Implementation, Evaluation and Control.

## **SUPPLY CHAIN AND LOGISTIC MANAGEMENT: (DSE 7)**

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

- CO 1:** Explain in detail the concept of Logistic Management.
- CO 2:** Examine the fundamentals of Supply Chain Management.
- CO 3:** Evaluate Demand Management and Customer Service in Supply Chain Management.
- CO 4:** Identify and 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:** Analyse and 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:** Explain the procedure of managing the brand along with various brand management strategies.
- CO 3:** Describe the various methods for communication of a brand, pros and cons of extension of a brand and building the brand equity.
- CO 4:** Identify the recent concepts in branding and various methods of evaluation of a brand and its performance.