

B.Com Semester 2 : Program Outcomes

| Course and Code | Core/ Compulsory | Credit | Course Content | | Course Outcomes and Unitwise Outcome |
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| | | | Unit and Weightage | Contents | |
| Financial Accounting - I CC-205 A | Core/ Compulsory | 3 | | | CO Financial Accounting-II |
| | | | Unit 1 - 25% | Consignment Accounting | CO1 Explain the method of maintaining Accounting records in the books of Consignor and Consignee CO2 Describe the process of Valuation of Unsold Stock CO3 Describe the process of Valuation of Abnormal Loss and effect of Normal loss |
| | | | Unit 2 - 25% | Joint Venture | CO1 Explain the concept of Joint Venture CO 2 Explain the difference between Joint Venture and Partnership Firms CO 3 Explain the method of accounting for Joint Venture |
| | | | Unit 3 - 25% | Hire Purchase System | CO 1 Explain the Meaning of Hire Purchase Contract CO 2 Explain the legal provisions for Hire Purchase Contract CO 3 Explain the method of maintaining Accounting records for goods of substantial sale values for Hire Purchase Contracts CO4 Explain after sales service |
| | | | Unit 4 - 25% | Accounting Standards | CO1 Explain the meaning of Accounting Standard Board (ASB) CO 2 Explain the procedure for issue of Accounting Standards CO 3 Explain the importance of Accounting Standards CO 4 Explain in detail AS1, AS2, AS9 and AS10 CO To impart the student the elementary knowledge of terminology , concept , procedure and principles and of business administration. |
| Business Administration - CC 210 A | Core | 3 | | | CO Business Administration |
| | | | Unit 1 - 20% | Motivation | CO 1 Explain motivation and tools of motivation CO 2 Explain principles of maslow and herzberg Theory X and Y |

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| | | | Unit 2 - 20% | Directing and leadership | CO 1 Explain directing and its principles |
| | | | Unit 3 - 20% | Communication | CO 2 Explain leadership and its characteristics and types CO 1 Explain difference of reporting and communication CO 2 Explain network of communication and its importance CO 3 Explain barriers to effective communication |
| | | | Unit 4 - 15% | Training | CO 1 Explain training and its types, advantages & disadvantages |
| | | | Unit 5 - 15% | Internet commerce | CO 1 Explain the concept of E-commerce and its merits and demerites CO 2 Explain B2B, B2C, C2C, B2G, Smart card, debit card, credit card, ATM card |
| | | | Unit 6 - 10% | Case study | CO1 Case study related to above topic which provide practical scenario about the real life business situations. |
| Statistics for Business Paper II CE - 220A | Core Elective | 3 | Unit 1- 20% | Integration | CO - Business Statistics 2 CO Integration CO 1 Define Integration . CO 2 State the rules of Integration. CO 3 Define definite Integration & State the Properties. CO 4 Solve examples of Integration |
| | | | Unit 2 - 25% | Probability Distribution | CO Probability Distribution CO 1 Name discrete distribution and continuous distribution CO 2 Define binomial distribution, State its properties and uses CO 3 Solve some examples based on binomial distribution CO 4 Define Poisson distribution, State its properties and uses CO 5 Define hypergeometric distribution, State its properties and uses CO 6 Solve some examples of Poisson and hypergeometric distribution. |
| | | | Unit 3 - 25% | Normal Distribution - | CO Normal Distribution CO 1 Explain Continuous random variable and its probability density function CO 2 Define Normal Distribution State its properties and importance CO 3 Solve Some examples |

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| | | | Unit 4 - 30% | Statistical Quality Control | <p>CO Statistical Quality Control</p> <p>CO 1 State the importance of Statistical methods</p> <p>CO 2 Explain quality and quality control.</p> <p>CO 3 Explain variation in the Quality.</p> <p>CO 4 Write short note on theory of run ,specification limits ,process limits and modified limits.</p> <p>CO 5 Give the advantages of SQC</p> <p>CO 6 Explain Charts for attributes</p> <p>CO 7 Draw graphs and state whether the process is in control or out of control.(p ,np & C chart)</p> |
| Environmental Studies 2 FC 230 A | Foundation | 3 | Unit 1 | Environmental pollution | <p>CO Environmental Studies</p> <p>CO Environmental Pollution</p> <p>CO 1 Explain Air Pollution.</p> <p>CO 2 Explain Water Pollution.</p> <p>CO 3 Explain Land Pollution.</p> <p>CO 4 Explain Noise Pollution.</p> <p>CO 5 Explain the effects of Urbanisations.</p> <p>CO 6 Explain the effects of Industrialisation.</p> <p>CO 7 Explain Disaster. Explin its types.</p> |
| | | | Unit 2 | Social Issues and the Environment | <p>CO Social Issues and the Environment</p> <p>CO 1 Explain the concept of Sustainable Development.</p> <p>CO 2 Explain the concept of Migration and its reasons.</p> <p>CO 3 Discuss the Constitutional and legal provisions of Environmental Protection Act.</p> <p>CO 4 Explain the working of Gujarat State Pollution Control Board.</p> <p>CO 5 Discuss the provisions of Air (Prevention and Control of Pollution) Act.</p> <p>CO 6 Explain the features of Water (Prevention and Control of Pollution) Act.</p> <p>CO 7 Discuss the provisions of Indian Wildlife Protection Act.</p> <p>CO 8 Discuss the provisions of Forest Conservation Act.</p> |

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| | | | Unit 3 | Human Population and Environment | CO Human Population and the Environment CO 1 Explain the concepts of Populations and Density of Population. CO 2 Discuss the factors responsible for increase in the population. CO 3 Explain Women and Child Welfare in India. CO 4 Discuss in detail the concept of information Technology. |
| | | | Unit 4 | Field Work | CO1 Field Work - Visit to different places of environmental importance and human values |
| Business Economics 2 CC 201 | Compulsory | 3 | Unit 1- 25% | Market Structure | CO Business Economics CO - Market Structure CO 1 - Explain Perfect Competition CO 2 - Examine characteristics of Perfect Competition CO 3 - Explain short run and long run equilibrium of the firm and industry under Perfect Competition CO 4 - Discuss the Monopoly Market CO 5 - Introduction of the characteristics of the Monopoly market and Short run and Long run equilibrium of the firm under Monopoly Market. CO 6 - Discuss Price Discrimination |
| | | | Unit 2 - 25% | Pricing and Output Decision under Imperfect Competition | CO - Pricing and Output Decision under Imperfect Competition CO 1 - Explain the meaning of Monopolistic Competition. CO 2 - Discuss the characteristics and short run and long run equilibrium of a firm and group under Monopolistic Competition. CO 3 - Examining the Selling Costs CO 4 - Evaluating Oligopoly Market CO 5 - Discussing the characteristics of Oligopolistic Market CO 6 - Explaining the Price Leadership Model CO 7 - Examining Kinked Demand Curve Model |

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| | | | Unit 3 - 25% | Break-Even Analysis | CO - Break-Even Analysis CO 1 - Examining the meaning and assumptions of the Break-Even Analysis CO 2 - Discussing the uses and limitations of Break-Even Analysis CO 3 - With examples and diagram explaining the meaning and determination of Break-Even Point. CO 4 - Discussing the Break-Even Chart |
| | | | Unit 4 - 25% | Factor Pricing | CO Factor Pricing CO 1 - Explaining the concept of Wages CO 2 - Examining the concept of Nominal and Real Wages CO 3 - What is Wage Differentials in same occupation CO 4 - Discuss the meaning of Profits CO 5 - Exploring the difference between Economic Profit and Accounting Profit CO 6 - Discussing Clarks's Dynamic Theory, Prof. Schumpeter's Innovation Theory and Prof. Knight's Risk Bearing and Uncertainty Theory of Profit |
| Secretarial Practice 2 CE 225 E | Core/ Elective | 3 | Unit 1 - 50% | Shares | CO Secretarial Practice - On successful completion of the course the students will be able to know the law regarding secretarial practices of company act, 2013 CO Shares CO 1 Defination and types of Shares CO 2 Duties of Company Secretary related to Issue of shares CO 3 Legal provosions and procedure of Application and Allotment of Shares CO 4 Meaning of Calls on Share and its process CO 5 Meaning of Share Warrant with its legal requirement and restrictions CO 6 Meaning of Share Cerificate and its issue CO 7 Difference between Share warrant and Share certificate CO 8 Procedure for issue of duplicate Share certificate and Share warrant CO 9 Knowledge about Transfer of share and Transmission of share along with its difference |
| | | | | | Unit 2 - 50% |

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| | | | | <p>CO 2 Detail explanation about different types of meetings such as; annual general meeting, extra-ordinary meeting, board of director meeting, preference and debenture holder meeting</p> <p>CO 3 Meaning of important elements of meeting such as Agenda, Proxy, Quorum, Voting, Minutes</p> <p>CO 4 Legal requirement of different element related to meeting</p> <p>CO 5 Performa of notices for different types of meeting</p> <p>CO 6 Secretarial duties regarding before, after and during meeting functions.</p> |
| Elements of Banking and Insurance: Paper II CE 225 D | Core/Elective | 3 | Unit 1 | <p>Cheque - 25%</p> <p>CO Cheque</p> <p>CO 1 Explain the meaning and essential elements of cheques.</p> <p>CO 2 Explain the different types of cheques.</p> <p>CO 3 Discuss crossing of cheques and its types.</p> <p>CO 4 Discuss Holder and Holder-in-due-course.</p> <p>CO 5 Explain the meaning of Endorsement and its essential features.</p> <p>CO 6 Discuss the types of Endorsement.</p> <p>CO 7 What is MICR Cheque clearing? Explain its benefits.</p> <p>CO 8 Discuss the Cheque Truncation System.</p> |
| | | | Unit 2 | <p>Different Means of Remittance - 15%</p> <p>CO Different Means of Remittance</p> <p>CO 1 Explain different means of internal remittance.</p> <p>CO 2 What is letter of credit? Explain its types.</p> <p>CO 3 Explain the concepts of ATM, Debit card and Credit card</p> <p>CO 4 Discuss Cash Deposit Machine and Cheque deposit machine.</p> <p>CO 5 Explain the concept of Online banking.</p> |
| | | | Unit 3 | <p>Different Types of Accounts - 10%</p> <p>CO Different Types of Accounts.</p> <p>CO 1 What is Current account?</p> <p>CO 2 What is Savings account?</p> |

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| | | | | <p>CO 3 What is Fixed Deposit account?</p> <p>CO 4 What is Recurring Deposit account?</p> <p>CO 5 What is Non-Resident's account?</p> |
| | | | Unit 4 | <p>Marine Insurance -</p> <p>CO Marine Insurance</p> <p>CO 1 Explain the concept of Marine Insurance and Warranties of Marine Insurance Contract.</p> <p>CO 2 Discuss the types of Marine Insurance Policies.</p> <p>CO 3 What are the important conditions of marine insurance policy.</p> |
| | | | Unit 5 | <p>Fire Insurance - 20%</p> <p>CO Fire Insurance</p> <p>CO 1 Explain the Concept of Fire Insurance and discuss its causes.</p> <p>CO 2 What is the Procedure of taking Fire Insurance.</p> <p>CO 3 Compare Fire insurance with life insurance and marine insurance.</p> <p>CO 4 Explain the Types of Fire insurance policy.</p> <p>CO 5 Discuss the Important conditions of Fire Insurance.</p> |
| | | | Unit 6 | <p>Privatisation in Insurance - 10%</p> <p>CO Privatisation in Insurance</p> <p>CO 1 Explain the objectives of Privatisation in Insurance.</p> <p>CO 2 Discuss the merits and limitations of Privatisation in Insurance.</p> |
| Written and Spoken Communication Skill - II FE - 2 | Foundation on Course | 2 | Unit 1 | <p>Prose 1</p> <p>CO - Written and Spoken Communication Skill - II</p> <p>CO The Ghost in the Garden</p> <p>CO 1 Examine the 'The Ghost in the Garden' as a ghost story.</p> <p>CO 2 Discuss 'The Ghost in the Garden' as a story that attempts to bridge the gap between generations.</p> <p>CO 3 Explain the theme of childhood inquisitiveness in the story.</p> |
| | | | | <p>Prose 2</p> <p>CO Knowledge And Wisdom</p> <p>Co 1: Distinguish between knowledge and wisdom .</p> |

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| | | <p>Co 2: Discuss how the essay bears out the truth of the statement that though 'our age surpasses all previous ages in knowledge, there has been no correlative increase in wisdom'</p> <p>Co 3: Explain why Russell thinks that the teaching of wisdom is necessary.</p> |
| | Prose 3 | <p>CO Job Hunting</p> <p>Co 1 : Discuss the author's views on the condition of the blacks in the USA as distinct from that in Britain..</p> <p>Co 2: Comprehend the concept of narration tracing the events in author's life from his visit to the Demobilisation Centre to his visit to the Head Office of the firm in Mayfair.</p> <p>Co 3: Explain the line ' it is wonderful to be British until one comes to Britain' .</p> <p>CO 4 Discuss the writer's view on his belief in the ideal.</p> |
| Unit 2 | Poetry 1 | <p>CO On Fame</p> <p>Co 1: Discuss the theme of Keats' On Fame.</p> <p>.</p> <p>Co 2: Comment on Keats' Sensuousness with reference to On Fame</p> <p>Co 3: Bring out the fundamental difference between the human world and the world of Nature in relation to On Fame.</p> <p>Co 4: Examine the form of the sonnet and show how the octave is related closely to the sestet.</p> |
| | Poetry 2 | <p>CO Break, Break, Break</p> <p>Co 1: Discuss Break, Break, Break as an elegy.</p> |

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| | | | | <p>Co 2: Comment upon Tennyson's art of using 'Imagery' - a figure of speech, with reference to Break, Braek, Break.</p> <p>Co 3: Consider Break, Break, Break as a lyric and personal poem.</p> <p>Co 4: Expalin - 'Break, Break, Break is rich in description of nature.'</p> |
| | | | Poetry 3 | <p>CO The Last Of the Princes</p> <p>Co 1: Explain the central idea of the poem in detail.</p> <p>Co 2: Bring out the elements of satire in the poem.</p> <p>Co 3: Comment on Ramanujan's treatment of history in the poem</p> <p>Co 4 Describe the plight of the princes in the poem.</p> <p>Co 5: Discuss how the poem sums up the decline of the whole class.</p> |
| | | | Unit 3 | <p>Communication Skills</p> <p>CO Report Writing</p> <p>CO 1 Draft newspaper reports on local, national, international events.</p> <p>CO 2 Draft factual reports.</p> |
| | | | | <p>Communication Skills</p> <p>CO Dialogue Writing</p> <p>CO 1 Comprehend communicative language use in situations.</p> <p>CO 2 Write dialogues based on a variety of situations.</p> |
| Tax Procedure and Practice: Paper 2 CE - 225 H | Core Elective | 3 | Unit 1 - 20% Direct and Indirect Taxes | <p>CO Tax Procedure and Practice: Paper 2 - On successful completion of the course the students will be able to know the basics of taxation framework in India.</p> <p>CO to impart knowledge to the students about the overview of direct taxes and indirect taxes.</p> <p>CO1: Give the overview of Direct Tax</p> <p>CO2: Meaning of Direct Tax</p> <p>CO3: Expalin the types of direct taxes</p> <p>CO4: State the characteristics of direct taxes</p> <p>CO5: Explain the merits and demerits of direct tax</p> <p>CO6: Give the overview of Direct Tax</p> <p>CO7: Meaning of Indirect Tax</p> <p>CO8: Expalin the types of indirect taxes</p> |

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| | | <p>CO9: State the characteristics of indirect taxes</p> <p>CO10: Explain the merits and demerits of indirect tax</p> <p>CO11: Difference between Direct tax and Indirect Tax</p> |
| Unit 2 - 25% | Concept of Value Added Tax | <p>CO to impart knowledge to the students about the concept of Value Added tax</p> <p>CO1: Explain the basic concept of VAT.</p> <p>CO2: State the benefits of VAT.</p> <p>CO3: State the types of variants of VAT.</p> <p>CO4: State the characteristics of direct taxes</p> <p>CO5: Explain the concept of Input Tax Credit.</p> <p>CO6: State the eligible purchases for availing input tax credit.</p> <p>CO7: State the purchases on which input tax credit are not available</p> <p>CO8: Explain the methods for the computation of VAT</p> <p>CO9: Explain the types of variants of VAT</p> <p>CO10: Practical Questions and sum solving</p> |
| Unit 3 - 15% | Model of GST | <p>CO to impart knowledge to the students about overview of GST in India and its prime models</p> <p>CO1: Explain the Prime Models of GST</p> <p>CO2: Explain the Central GST Model with its pros and cons</p> <p>CO3: Explain the State GST Model with its pros and cons</p> <p>CO4: State the Dual GST Model and its pros and cons</p> <p>CO5: Describe the Indian GST Model</p> <p>CO6: State the law governing GST in India</p> <p>CO7: State the purchases on which input tax credit are not available</p> |
| Unit 4 - 20% | Goods and Service Tax in India | <p>CO to impart knowledge to the students about the overview of GST in India</p> <p>CO1: Explain the Old Indirect tax structure (Prior to GST implementation)</p> <p>CO2: Explain the Shortcomings/Limitations in the Old Indirect Tax Structure</p> <p>CO3: Explain the Taxes that will be subsumed in GST</p> <p>CO4: State the salient Features of GST</p> <p>CO5: State the advantages/Benefit of GST</p> |

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| | | | Unit 5 - 20% | Basic Definitions in GST | CO to impart the knowledge about the basic definitions as per GST Act CO1: Explain the basic defianctions as per GST Act - Goods, Service, Capital Goods, Input, Input Service, Business, Business Vertical, Place of Business, Principal place of business, Person, Taxable Person, Invoice, Manufacturer, Turnover, Aggregate Turnover, Input Service Distributor, Adjudicating authority, Appropriate government, Assessment, Audit, Appellate Tribunal, Board, Return. |
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