

B.Com Semester 4 : Program Outcomes

Course and Code	Core/ Compulsory	Credit	Course Content		Course Outcomes and Unitwise Outcome
			Unit and Weightage	Contents	
Written and Spoken Communication Skill - III	Foundation	2	Unit 1	Prose 1	<p>CO Mother Teresa Co 1: Comment on the personality of Mother Teresa. CO 2: Discuss Mother Teresa's attitude towards facing challenges in life. CO 3: Discuss how Mother Teresa exemplified 'service to humanity'. CO Wings of Fire</p> <p>CO 1: Discuss how various people influenced Kalam in his childhood. Co 2: Examine what Kalam feels about the relevance of faith and prayer in his daily life.</p> <p>CO 3: Discuss the essay as a motivational text. Co 4: Explain in detail Kalam's attitude towards fraternity and unity with reference to Wings of Fire. CO Making History along the Way : Barack Obama Co 1: Describe Barack Obama's childhood and parentage. CO 2: Examine Obama's political ideology and style. CO 3: Trace Obama's journey as a promising political leader.</p>
				Prose 2	
				Prose 3	
			Unit 2	Poetry 1	<p>CO See off the Shine Co 1: Explain the subject matter of the poem. Co 2: Discuss in detail the significance of the title of the poem CO 3: Describe the speaker's thoughts as he plays the game. CO 4: Explain the attitude of the speaker towards the situation he is in . CO For the Dispossessed Co 1: Discuss the central idea of the poem . Co 2: Examine the theme of the poem. Co 3: Comment on the use of nature imagery in the poem with examples and compare with other nature poems. Co 4: Comprehend the impact of industrialisation on the environment.</p>
				Poetry 2	

			Poetry 3	<p>CO Father Returning Home</p> <p>Co 1: Explain in detail the central theme of the poem.</p> <p>Co 2: Comment on the use of light and colour in the poem and the effect it has on the mind of the reader.</p> <p>Co 3: Discuss the images that reinforce the sense of estrangement and alienation.</p> <p>Co 4: Analyse the poem as a skillfully crafted portrait of life in the city.</p>
		Unit 3	<p>Communication Skills</p> <p>Communication Skills</p> <p>Communication Skills</p>	<p>CO Business Letters</p> <p>CO 1: Master the structural elements of business letters.</p> <p>CO 2: Draft Complaints and Redressal of Complaints letters.</p> <p>CO 3: Write orders and execution of order letters.</p> <p>CO Summary Writing</p> <p>CO 1: Identify the main points in the passage.</p> <p>CO 2: Express main idea concisely.</p> <p>CO 3: Compress texts without loss of meaning.</p> <p>CO Reminders</p> <p>CO 1: Comprehend the structure of reminders</p> <p>CO 2: Use appropriate words and grammatical structures in drafts.</p> <p>CO 3: Draft tactful reminders.</p>
Macro Economics 4		Unit 1 (25%)		<p>CO - Employment and Income Determination</p> <p>CO 1 - Discuss Classical Theory of Employment</p> <p>CO 2 - Explain Say's Law of Markets and Pigou's Wage Cut Theory</p> <p>CO 3 - Examine Keynesian theory of Income and Employment</p> <p>CO 4 - Discuss the meaning of Consumption Function</p> <p>CO 5 - Examine the concepts of Average and Marginal Propensity to Consume</p> <p>CO 6 - Evaluate Factors Affecting Propensity to Consume</p>
		Unit 2 (25%)		<p>CO - Investment Function</p> <p>CO 1 - Discuss the concept of Investment Function</p> <p>CO 2 - Explain the Concept of Marginal Efficiency of Capital(MEC)</p> <p>CO 3 - Examine Factors affecting MEC</p> <p>CO 4 - Discuss the relationship between MEC, Level of Investment and Rate of Interest</p> <p>CO 5 - Examine the concepts of Multiplier</p> <p>CO 6 - Examine the Meaning, Characteristics and Stages of Trade Cycle</p>
		Unit 3 (25%)		<p>CO - International Trade</p> <p>CO 1 - Explain the meaning and importance of International Trade</p>

				<p>CO 2 - Understanding the difference between Balance of Trade and Balance of Payments</p> <p>CO 3 - Discuss the causes and remedies to Disequilibrium in Balance of Payments</p> <p>CO 4 - How the Exchange Rate gets determined</p> <p>CO 5 - Discuss Purchasing Power Parity Theory and Managed Floating System of RBI to determine Exchange Rate</p>
		Unit 4 (25%)		<p>CO - Public Finance</p> <p>CO 1 - Discuss the meaning and importance of Public Finance</p> <p>CO 2 - Examine the meaning of Taxation and discuss the meaning, impact and incidence of Taxation</p> <p>CO 3 - Discuss Goods and Service Tax (GST)</p> <p>CO 4 - Explain the meaning, objectives and effects of Public Expenditure</p> <p>CO 5 - Discuss the meaning and types of Public Debt</p>
Accounting and Tax		Unit 1 (25%)	Valuation of Shares	<p>CO Valuation of Shares</p> <p>CO 1 Explain the Factors affecting value of share,</p> <p>CO 2 Describe Methods of valuation of share</p>
		Unit 2 (20%)	Computation of Income under the head "Salaries"	<p>CO Computation of Income under the head "Salaries"</p> <p>CO 1 Explain the items included in Basic Salary</p> <p>CO 2 Explain various types of allwances under the head of Salary</p> <p>CO 3 Explain various types of perquisites under the head Salary</p> <p>CO 4 Describee Calculatio for Pension and Gratuity at the time of Retirement</p>
		Unit 3 (30%)	Computation of Income under the head "House Property"	<p>CO Computation of Income under the head "House Property"</p> <p>CO 1 Explain the computation for income from house property</p> <p>CO 2 Explain various Return of Income (Section 139 to 140A)</p>
		Unit 4 (25%)	Goods and Service Tax	<p>CO Goods and Service Tax</p> <p>CO 1 Explain the concepts of Time and Value of supply,</p> <p>CO 2 Power to grant exemption Registration</p> <p>CO 3 Describe Returns and payment of Tax and Input Tax credit</p>
Business Administration - 4				<p>CO To impart the student the elementary knowledge of terminology , concept , procedure and principles and of business administration.</p>

		Unit 1 (20%)	Marketing management	CO 1 Explain market and its types CO 2 Explain marketing and marketing management and its scope CO 3 Explain production concept ,selling concept ,marketing concept and social concept CO 4 Explain concept of retail marketing & green marketing
		Unit 2 (25%)	Marketing mix and marketing environment	CO 1 Explain marketing mix and its elements CO 2 Explain marketing environment and factors of micro and macro environment CO 3 Explain product , product life cycle , product development CO 4 Explain brand and its need CO 5 Explain pricing and its objective and methods CO 6 Explain different pricing policies and factors affecting pricing policies CO 7 Explain promotion and its importance & elements of promotion mix
		Unit 3 (10%)	Market segmentation	CO 1 Explain market segmentation and its basic & advantages CO 2 Explain marketing research and its objectives,importance ,scope and process
		Unit 4 (20%)	Marketing research	CO 1 Explain marketing research and its objectives,importance ,scope and process CO 2 Explain importance & process of marketing control
		Unit 5 (10%)	Cyber law of india	CO 1 Explain concept and requirement of cyber law in india CO 2 Explain Email related frauds CO 3 Explain cyber terrorism / investment frauds
		Unit 6 (15%)	Case Study	Explain a case in detail and develop a thinking process for giving a lucid solution to the cited case.
Advance Accounting and Auditing: Paper		Unit 1 (80%)	1. Job and batch Costing (20%).	CO : on successful completion of the course : to basic concepts and tools used in cost accounting CO 1 : list two methods of costing and its various sub methods CO 2 : Describe the meaning of Job costing CO 3 : Describe special features of job costing CO 4 : Differentiate between job costing method and process costing method CO 5 : Prepare job cost sheet
			2. Contract Costing (20%)	CO 1 :Explain Meaning of contract costing CO 2 : Identify and list the industries where Contranct Costing can be applied CO 3 : Explain special features of contract coating,

		<p>CO 4 : Explain Meaning of contract costing</p> <p>CO 5 : Identify and list the industries where it can be applied</p> <p>CO 6 : Explain special features of contract costing,</p> <p>CO 7 : Explain meaning of special terms: work in progress, work certified, work uncertified</p> <p>CO 8 : List the rules for transferring profit or loss to profit and loss account for uncompleted contract</p> <p>CO 9 : Solve sums related to fixed price contract</p> <p>CO 10 : Explain the types of contracts from pricing point of view.</p>
	3. Operating Costing (20%)	<p>CO1 : Describe what is Operating Costing.</p> <p>CO2 : Identify industries where operating costing is applied.</p> <p>CO 3 : Describe the special features of Operating Costing.</p> <p>CO 4 : Calculate total number of cost units for operating costing</p> <p>CO 5 : Prepare operating cost sheet to find of cost per unit of service.</p>
	4. Process costing (excluding equivalent units) and Joint and By-products (20%)	<p>CO1 : Explain what is process costing</p> <p>CO 2 : Identify the industries where process costing is applied</p> <p>CO 3 : Explain important terms of process costing</p> <p>CO 4 : Distinguish between job costing and process costing methods</p> <p>CO 5 : Prepare process accounts from the given information</p> <p>CO 6 : Solve sums related to Process costing.</p> <p>CO 7 : Explain the terms Joint products and by- products</p> <p>CO 8 : Explain the difference between joint products and by= products</p> <p>CO 9 : list the various methods of Joint products costing</p> <p>CO 10 : List the various methods of by product costing</p> <p>CO 11 : Explain the various methods of joint product costing</p> <p>CO 12 : Explain the various methods of By -product costing</p> <p>CO 13 : Solve the sums of Joint products and by products costing.</p>
Unit 2 (20%)	Standard costing	<p>CO 1 : Describe the meaning of standard costing</p> <p>CO 1 : Describe the meaning of standard costing</p> <p>CO 2 : Describe the Special features of Standard Costing ?</p> <p>CO 3 : Describe the various types of standards</p>

				CO 4 : Describe the various steps in standard costing CO 5 : Describe how to find out variances Co 6 : Solve sums related to standard costing.	
Advance Accounting and Auditing: Paper 4 CE420 A2			Unit 1(25%)	Internal RE-Organisation	CO This course enable the students to develop awareness about corporate accounting in conformity with the provisions of companies Act. CO 1 what is capital reduction CO 2 Mention the reason of capital reduction CO 3 Explain the methods of reducing share capital CO4 Discuss the Accounting treatment for capital reduction CO5 Prepare the Reconstruction Account CO5 Prepare the balance sheet after reduction of Capital
			Unit 2 (10%)	Accounting for Real Estate Developers	CO1 Explain the Peculiar terms CO2 Explain the accounting for real estate transactions CO3 What is work certified and uncertified CO 4 what is relevant cost concepts CO 5 distinguish between work certified and work uncertified.
			Unit 3(25%)	Bonus Shares Redemption of Preference Shares	CO1 Explain bonus shares CO2what are the sources of bonus shares CO3 what is the procedure for issuing bonus shares CO4 write the journal entries for issue of bonus shares CO5 what is preference shares CO6 What is redemption of preference shares CO7 explain the methods of redemption of preference shares CO8 what is the provision of fresh issue CO9 Discuss the accounting treatment of
			Unit 4(40%)	Final Account	CO1 what is financial statement
					CO2 Prepare the balance sheet as per schedule III of companies Act 2013 CO3 Prepare the statement of profit and loss CO4 Mention the special points : depreciation, dividend, interim dividend, corporate dividend tax

Statistics - 5			Unit 1(20%)	Moments	CO Moments CO 1 Define moments and distinguish between central moments and raw moments. CO 2 Find the relationship between raw moments and central moments, CO 3 Explain skewness and kurtosis.State their uses and solve examples
			Unit 2(40%)	Testing of hypothesis	CO Testing of hypothesis CO 1 Differentiate between null and alternative hypothesis,simple & composite hypothesis . CO 2 State the types of errors and the critical error CO 3 Apply central limit theorem to describe inferences, CO 4 Construct and interpret confidence intervals to estimate means, standard deviations and proportions for populations CO 5 Perform parameter testing techniques, including single and multi-sample tests for means, standard deviations and proportions.
			Unit 3(40%)	Acceptance Sampling by attributes	CO Acceptance Sampling by attributes CO 1 Give the meaning of Acceptance sampling and its advantages. CO 2 Explain single sampling and double sampling plan. CO 3 Explain the concepts of -Acceptance Sampling , Operating Characteristic (OC) Curves , Average Outgoing Quality. CO 4 Draw graphs for OC curves and for ASN ,AOQ ,ATI curves for double and single sampling plans. CO 5 Solve examples
Banking Law and Practice - 2			Unit 1 (25%)	Payment of Customer's Cheques.	CO The Objective of the paper is to give a broad idea of law and practice of banking with special reference to India. CO Payment of Customer's Cheques. CO 1 Explain what precautions a banker should take before making payment to the customer. CO 2 Compare General and Special Crossing. CO 3 Explain the Concept of Marking of cheques. CO 4 Explain the concept of Material Alteration. CO 5 Explain Countermanding payment of cheque by the customer. CO 6 Explain the Legal protection provided to a paying banker.
			Unit 2 (25%)	Collection of Customer's Cheque.	CO Collection of Customer's Cheque.

				<p>CO 1 Explain the difference in legal position between collecting and paying banker.</p> <p>CO 2 Discuss the status of Collecting banker as a holder for value and as a agent of customer.</p> <p>CO 3 Explain the concept of coversion.</p> <p>CO 4 What are the duties of a collecting banker?</p> <p>CO 5 Evaluat the Statutory protection available to a collecting banker.</p> <p>CO 6 Explain the meaning of Documents of titleto goods.</p> <p>CO 7 What are the essential requisites of a document of title to goods.</p> <p>CO 8 Explain the concepts of Bill of Lading, Warehouse Receipt, Dock-warrant, railway receipt and Delivery order.</p> <p>CO 9 Explain the Concept of Core Banking.</p>
		Unit 3 (40%)	Employment of Bank Funds	<p>CO Employment of Bank Funds</p> <p>CO 1 Discuss different sources of bank funds.</p> <p>CO 2 Explain the general principles of Sound Lending.</p> <p>CO 3 Discuss different forms of advances.</p> <p>CO 4 Discuss various methods of creating charges on the security offered to a bank.</p> <p>CO 5 Discuss the procedure to be adopted in recovering the loans.</p>
		Unit 4 (10%)	Case Study	<p>Practical problem or case study Explain a case in detail and develop a thinking process for giving a lucid solition to the cited case.</p>
Tax Procedure and Practice: Paper 3 Income Tax		Unit 1	Heads of income : Profits and Gains of Business or Profession	<p>CO1: Discuss expenses disallowed from business income.</p> <p>CO2: Discuss expenses allowed from business income</p> <p>CO3: Discuss allowable depreicaition under income Tax Law.</p> <p>CO4: Calculate taxable business/profession income from this unit.</p>
		Unit 2	Heads of Income: Other sources	<p>CO1: Discuss various incomes included under the head "Other sources"</p> <p>CO2: Explain deductions allowed under section 57</p> <p>CO3: Explain deductions not allowed under section 58</p> <p>CO4: Discuss unexplained cash credit, investments, incomes etc.</p> <p>CO5: Calculate taxable income from other sources.</p>
		Unit 3	Set off and Carry forward of Losses	<p>CO1: Explain which losses and expenses are set off against which incomes.</p>

				CO2: Explain how losses are carried forward to next assessment year for setting off against future incomes.
		Unit 4	Clubbing of Income	CO1: explain the provisions of clubbing of income of some other person in assessee's taxable income. CO2: Compute income after clubbing
		Unit 5	Chapter VIA Deductions	CO1: Explain various deductions available from Income Tax are part of this unit. CO2: Explain modes of tax planning of tax payer.
Tax Procedure and Practice: Paper 4 GST		Unit 1	Registration	CO1: Explains the registration process of GST. CO2: Persons required to register compulsorily CO3: Persons who are not required to register under GST.
		Unit 2	Input Tax Credit	CO1: Explain various terms of input, input tax and input tax credit CO2: Provisions of input tax credit CO3: Explain blocked credits CO4: Provisions of recovery of credit allowed in excess of limit.
		Unit 3	Job work, Tax Invoice, Credit and Debit notes	CO1: Explain provisions of Job work CO2: Discuss various provisions of tax invoice CO3: Provisions of preparing Bill of Supply CO4: Explain debit notes. CO5: Explain credit notes
		Unit 4	Accounts and Records	CO1: Explain what accounts, documents and records are to be preserved and maintained. CO2: Explain audit of GST Accounts. CO3: Explain the time limit of retention of GST accounts. CO4: Explain GST Practitioner provisions.
		Unit 5	Returns	CO1: Explain GSTR1 CO2: Explain GSTR2 CO3: Explain First Return CO4: Explain Final Return CO5: Various types of returns under GST

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