

## B.Com Semester 6 : Program Outcomes

Course and Code	Core/ Compulsory	Credit	Course Content		Course Outcomes and Unitwise Outcome
			Unit and Weightage	Contents	
Written and Spoken Communication Skill - VI	Foundation	2	Unit 1	Prose 1	<b>CO TV As Babysitter</b> CO 1 Discuss television as a 'unique medium'. CO 2 Examine the impact of television on young minds. CO 3 Discuss the problems faced by children who are at the mercy of television for more than five hours a day. CO 4 Elaborate on the author's attitude towards television.
				Prose 2	<b>CO A Cup of Tea</b> CO 1 Analyse Rosemary Fell's character. CO 2 Discuss the significance of the little box that Rosemary wanted to buy. CO 3 Describe the physical appearance of Rosemary Fell. CO 4 Analyse Rosemary's reaction when Philip refers to the lady as 'astonishingly pretty'. CO 5 Examine the story in the background of class distinction and social differences.
				Prose 3	<b>CO With the Photographer</b> CO 1 Discuss the humour in the story. CO 2 Elaborate on the photographer's opinion of the narrator's face. CO 3 Describe some of the initial preparations made by the photographer to take a photograph of the writer. CO 4 Discuss the changes the photographer made to the narrator's photograph. CO 5 Examine the narrator's reaction to the photographer's 'brutal work'.
			Unit 2	Poetry 1	<b>CO IF</b> CO 1 Discuss the challenges a person will have to face in life. CO 2 Discuss why Kipling capitalized 'Triumph' and 'Disaster' in the poem.

				<p>CO 3 Examine the significance of the final line of the poem.</p> <p>CO 4 Elaborate on the significance of the title of the poem relating it to its theme.</p>
		Poetry 2		<p><b>CO Daffodils</b></p> <p>CO 1 Explain the phrase 'the bliss of solitude'</p> <p>CO 2 Describe the elements of nature used by Wordsworth in the poem.</p> <p>CO 3 Describe the lasting impact the sight of the daffadils has on the speaker.</p> <p>CO 4 Analyse Wordsworth attitude to nature, memory and imagination.</p> <p>CO 5 Discuss the central theme of the poem.</p>
		Unit 3	Communicati on Skills	<p><b>CO Essay Writing</b></p> <p>CO 1 Discuss useful points to remember when writing an essay.</p> <p>CO 2 Examine the steps in writing a well developed essay.</p> <p>CO 3 Develop good essays on variety of topics from outline provided.</p> <p>CO 4 Write essays adequate in content and language.</p>
			Communicati on Skills	<p><b>CO Reviews</b></p> <p>CO 1 Discuss the structure of reviews.</p> <p>CO 2 Discuss the various hints on drafting book reviews.</p> <p>CO 3 Write reviews on short novels/ books.</p> <p>CO 4 Write reviews on films.</p> <p>CO 5 Write reviews on magazines, articles, destinations,</p>
			Communicati on Skills	<p><b>CO Report Writing</b></p> <p>CO 1 Discuss the structure of newspaper reports, factual reports and formal reports.</p> <p>CO 2 Discuss hints on drafting newspaper reports, factual reports and formal reports.</p> <p>CO 3 Draft newspaper reports on local, national, international events.</p> <p>CO 4 Draft factual reports</p> <p>CO 5 Draft formal/ office reports</p>
Mercantile Law				CO Have a Brief idea about the framework of Indian Business Law

		Unit 1 (30%)	Sale of goods act,1930	CO 1 Discuss the formation of contract of sale CO 2 Define goods and explain their classification CO 3 Explain the condition and warranties CO 4 Explain the transfer of property in goods CO 5 Explain the performance of the contract of sales CO 6 Explain the unpaid seller and his rights CO 7 Explain sale by auction and hire purchase agreement
		Unit 2 (25%)	Companies act (2013)	CO 1 Explain what is public and private company and characteristics of company CO 2 Explain the formation of company and their stages CO 3 Explain the types of companies
		Unit 3 (25%)	Companies act (2013)	CO 1 Explain the memorandum of association & article of association and their importance CO 2 Explain the doctrine of constructive notice and indoor management CO 3 Explain prospectus
		Unit 4 (20%)	Negotiable instrument act ,1881	CO 1 Explain negotiable instrument CO 2 Explain the types , characteristics and presumption of negotiable instrument CO 3 Explain promissory note, bills of exchange, cheque CO 4 Explain parties of negotiable instrument CO 3 Explain holder and holder-in-due-course
Business Administration III		Unit 1 (30%)	Materials management	CO To impart the student the elementary knowledge of terminology , concept , procedure and principles and of business administration. CO 1 Explain the concept , importance and scope of materials management CO 2 Explain sound purchasing and purchasing policies CO 3 Explain inventory control and its importance

		Unit 2 (35%)	Production management	CO 1 Explain production management and its scope CO 2 Explain productivity CO 3 Explain plant location CO 4 Explain production planning and control
		Unit 3 (20%)	T.Q.M. & Exports procedure	CO 1 Explain T.Q.M and its characteristics , importance and methods  CO 2 Explain exports procedure & documentation
		Unit 4 (15%)	Case study	Explain a case in detail and develop a thinking process for giving a lucid solution to the cited case.
Indian Economy - Recent Trends 2		Unit 1 (25%)	Indian Economy - Recent Trends	CO - Indian Economy - Recent Trends  CO 1 - Discuss the importance of agriculture and explain the factors affecting agricultural productivity and measures to improve it CO 2 - Explain the issues related to agricultural finance and need and institutions to provide agricultural finance CO 3 - Evaluate the importance of NABARD in agriculture and rural credit and Kisan Credit Card CO 4 - Discuss issues related to indebtedness of farmers in India - its reasons and remedies  CO 5 - Discussing issues related to marketing of agricultural produce in India, its problems and measures taken by government to improve it
		Unit 2 (25%)	Indian Economy - Recent Trends	CO - Indian Economy - Recent Trends  CO 1 - Explain the importance of service sector in India CO 2 - Evaluate the growth of service sector in India and its contribution to GDP

				<p>CO 3 - Examine the issues related to employment and FDI in service sector growth in India</p> <p>CO 4 - Examining the issues relating to exports of service sector</p> <p>CO 5 - Explaining the difficulties in obtaining information and challenges</p>
		Unit 3 (25%)	Indian Economy - Recent Trends	<p>CO - Indian Economy - Recent Trends</p> <p>CO 1 - Introduce tax structure in India with its features</p> <p>CO 2 - Explaining the objectives, benefits and limitations of the New Tax Structure - GST</p> <p>CO 3 - Analysing the meaning of Black Money in India and its reasons.</p> <p>CO 4 - Examining the effects of Black Money in India and measures to overcome the problems related to Black Money in India</p> <p>CO 5 - Explaining Demonetisation with examples</p>
		Unit 4 (25%)	Indian Economy - Recent Trends	<p>CO - Indian Economy - Recent Trends</p> <p>CO 1 - Discussing issues relating to International Trade with objectives of Export - Import Policies of India</p> <p>CO 2 - Discussing the latest Foreign Trade Policy</p> <p>CO 3 - Examining India's experience with WTO and its objectives</p> <p>CO 4 - Discussing advantages and disadvantages to India from the membership of WTO</p> <p>CO 5 - Discussing causes of unemployment and poverty in India</p> <p>CO 6 - Examining the government schemes and measures to overcome the issues related to unemployment and poverty and its latest trends</p>
Advance Accounting and Auditing Paper 7				CO Imparting knowledge about the principles and methods of auditing and their application

Unit 1(50%)	Audit of limited companies	<p>CO Audit of limited companies</p> <p>CO 1 Discuss the appointment of an auditor</p> <p>CO 2 Explain the removal and resignation of an auditor</p> <p>CO 3 Discuss the eligibility , qualification and disqualification of an auditor</p> <p>CO 4 Explain the remuneration of an auditor</p> <p>CO 5 Discuss the rights and duties of an auditor</p> <p>CO 6 Explain the liabilities of an auditor</p> <p>CO 7 Explain divisible profit and dividend</p> <p>CO 8 Explain the method of declaration and payment of dividend</p> <p>CO 9 Discuss standard report and qualified report</p> <p>CO 10 Discuss bank concurrent audit</p> <p>CO 11 Discuss audit of insurance company</p>
Unit 2 (15%)	Investigation	<p>CO Investigation audit of non profit companies</p> <p>CO 1 Distinguish between audit and investigation</p> <p>CO 2 Explain auditor's duties where fraud is suspected</p> <p>CO 3 Explain auditor's duties when a running business is proposed</p>
Unit 3 (15%)	Preparation of an audit programme	<p>CO Preparation of an audit programme</p> <p>CO 1 Prepare an audit programme for an educational institutions</p> <p>CO 2 Prepare an audit programme for a trust</p> <p>CO 3 Prepare an audit programme for a co-operative society</p>
Unit 4 (20%)	Recent trends in auditing	<p>CO Recent trends in auditing</p> <p>CO 1 Explain cost audit</p> <p>CO 2 State the provision of 44AB</p> <p>CO 3 Differentiate between cost audit and financial audit</p> <p>CO 4 Explain EDP System</p> <p>CO 5 Mention features of EDP</p>

				CO 6 Explain the parts of computers CO 7 Explain the recent change in EDP
Advance Accounting and Auditing: Paper 8		Unit 1 (50%)	Budget for Profit planning and control <b>1. Budget and Budgetary control</b>	<b>CO Describe the budget and budgetary control</b>  CO 1 Describe what is budget  CO 2 Explain the meaning and objectives of budgetary control CO 3 Describe the advantages of budgetary control CO 4 describe the limitations of budgetary control CO 5 List various types of budgets CO 6 Describe the various types of budgets
			<b>2. Cash Budget</b>	<b>CO Describe and compute cash budget.</b>  CO 1 Explain the meaning of cash budget CO 2 Explain the purpose of budget CO 3 Explain the advantages of cash budget CO 4 Identify and list different methods of preparation of cash budget CO 5 Give outline of how to prepare cash budget as per receipt and payment method CO 6 Prepare cash budget as per receipt method. CO 7 Give the outline of how to prepare cash budget as per adjusted profit and loss method. CO 8 Prepare cash budget as per adjusted profit and loss methods. CO 9 Give the outline of how to prepare cash budget as per Estimated balance sheet method. CO 10 Prepare cash budget as per Estimated balance sheet methods. CO 11 Prepare cash budget as per working capital method.
			<b>3. Flexible method</b>	<b>CO To prepare flexible method</b>  CO 1 explain meaning of fixed budget CO 2 Explain meaning of flexible budget CO 3 Explain revised budget

			<p>CO 4 List the method of preparing flexible budget</p> <p>CO 5 Write the advantages of flexible budget</p> <p>CO 6 Write the objectives of flexible budget</p> <p>CO 7 Classify overhead into different categories used in flexible budget</p> <p>CO 8 Write the difference between Flexible and Flexibles Budget</p> <p>CO 9 Explain the tabular method of preparing flexible budget</p> <p>CO 10 Explain the formula method of flexible budget</p> <p>CO 11 Explain the graphical method of preparing flexible budget</p> <p>CO 12 Solve sums preparing flexible budget as per tabular method.</p>
	Unit 2 Accounting for decision making(30%)	<b>Accounting for decision making</b>	<p><b>CO Accounting for decision making</b></p> <p>CO 1 Describe what is BEP and its usage</p> <p>CO 2 Describe what is differential cost</p> <p>CO 3 Describe What is Cost profit volume analysis</p> <p>CO 4 Compute BEP</p>
	Unit 3 Computer Accounting (10%)	<b>Computer Accounting</b>	<p><b>CO Computer Accounting</b></p> <p>CO 1 Describe the various components of a computer including hardware and software</p> <p>CO 2 describe the features of personal computers</p> <p>CO 3 Describe the role of Computer accounting</p> <p>CO 4 Describe the Advantages and limitations of Computer accounting</p> <p>CO 5 Explain the necessity of Computerisation</p> <p>CO 6 Describe tally software of computer accounting</p>
	Unit 4 (10%)	Cost of Capital	<p><b>CO Cost of Capital</b></p> <p>CO 1 Explain the meaning and significance of cost of capital</p> <p>CO 2 Describe specific cost of capital.</p> <p>CO 3 Explain weighted average cost of capital</p> <p>CO 4 Explain marginal cost of capital</p>

<p>Statistics Paper 9</p>		<p>Unit 1(50%)</p>	<p>Linear Programming</p>	<p><b>CO Linear Programming</b></p> <p>CO 1 Define general linear programming problem.  CO 2 Formulate LPP,  CO 3 Solve LPP by graphical methods.  CO 4 Evaluate the mathematical formulation of transportation problem.  CO 5 Explain balance and unbalance transportation problem.  CO 6 Explain different methods of solving transportation problems with examples.  CO 7 Explain optimality test for improving the solution of transportation problem.  CO 8 Explain assignment problems.  CO 9 Explain Hungarian method for solving assignment problems.  CO 10 Solve university question papers</p>
		<p>Unit 2(50%)</p>	<p>Non Parametric tests</p>	<p><b>CO Non Parametric tests</b></p> <p>CO 1 State the comparison between parametric and non parametric test  CO 2 Explain different types of scales  CO 3 State the advantages and disadvantages of non parametric test  CO 4 Explain sign test and state its limitations.  CO 5 Describe the median test with the assumptions made  CO 6 Explain Wilcoxon sign rank test. How is this test superior to ordinary sign test  CO 7 Explain Mann Whitney test.  CO 8 Solve University question papers</p>
<p>Tax Procedure and Practice Paper 8 Income Tax</p>		<p>Unit 1 (35%)</p>	<p>Tax deducted at Source</p>	<p>CO1: Learn mechanism of TDS.</p> <p>CO2: Explain various provisions of TDS under Income Tax Law.  CO3: Duties of a person deducting tax at source  CO4: Rights of a deductee under TDS provisions.</p>

				CO5: Explain provisions of TDS Certificate.
		Unit 2 (35%)	Advance - Tax	CO1: Provisions of Advance Tax CO2: Persons who are required to pay advance Tax. CO3: Explain who does not have to pay advance Tax. CO4: Show various due dates and instalments to pay advance tax. CO5: Calculate advance tax liability of a person.
		Unit 3 (30%)	Self Assessment Tax and Return of Income	CO1: Provisions for filing of return of income. CO2: Explain provisions of self assessment Tax. CO3: Explain various returns of income. CO4: Discuss signatory authorities in return of income.
		Unit 4	Project on Direct Tax (Income Tax)	CO1: Fill up PAN Card Application form CO2: Fill up TDS Application Form CO3: Prepare a challan to pay income tax, advance tax or TDS. CO4: Prepare form 16 to be given to employee CO5: Prepare form 16A (TDS Certificate) CO6: Prepare Income Tax Return ITR1 (SAHAJ) CO7: Prepare Income Tax Return ITR2
Tax Procedure and Practice Paper 7 (Customs)	CE 625F(1)	Core Elective		CO Tax Procedure and Practice Paper 7 (Customs)

Unit 1 - 20%	Concept, Overview and Definitions of Customs Act' 1962	
Part 1	Concept and Overview of Customs Act - 20%	CO Concept and Overview of Customs Act
Part 2	Important Definitions	CO1 Explain the nature of custom duty CO2 State the objectives of Custom Duty CO3 Expalin the Customs Rules and Regulation and Notification CO4 Laws relating to customs Duty CO5 Customs Rules and Regulation, Notification CO Important definations CO1 State the important definations related to Customs Act
Unit 2 - 10%	Taxable Event in case of Import and Export	CO Taxable Event in case of Import and Export  CO1 Explain taxable event for Import Duty CO2 Explain taxable event in case of Export CO3 Explain the relevant dates for the rate and valuation of custom duty
Unit 3 - 20%	Types of customs Duties	CO Types of customs Duties  CO1 Introduction to various types of custom duties CO2 Explain the basic custom duty

		<p>CO3 State on Integrated tax</p> <p>CO4 List on GST Compensation Cess</p> <p>CO5 Explain the Additional Customs Duty - Additional Customs Duty u/s 3(1) (CVD), Additional Customs Duty u/s 3(3), Additional Customs Duty u/s 3(5) (SAD)</p> <p>CO6 Explain Protective Duty</p> <p>CO7 Explain Safeguard Duty</p> <p>CO8 Explain Countervailing duty on subsidised goods</p> <p>CO9 Explain Anti Dumping Duty</p> <p>C10 Explain Export Duty</p> <p>C11 Explain Social Welfare Surcharge (SWS)</p> <p>C13 Explain Emergency Power to impose or enhance duty</p>
Unit 4 - 30%	Valuation in Customs	<p>CO Valuation in Customs</p> <p>CO1 Introduction to the valuation and valuation methods</p> <p>CO2 Explain tariff value</p> <p>CO3 Explain Transaction Value</p> <p>CO4 Explain the Valuation for Imported Goods</p> <p>CO5 Transaction Value of Same Goods</p> <p>CO6 Transaction Value of identical Goods</p> <p>CO7 Transaction Value of Similar Goods</p> <p>CO8 Deductive Value of Customs Valuation</p> <p>CO9 Computed Value for Customs</p> <p>C10 Residual Method of Customs Valuation</p> <p>CO11 Valuation of Export Goods</p> <p>CO12 Explain Transaction Value</p> <p>CO13 Export value by comparison</p> <p>CO14 Computed Value</p> <p>CO15 Residual Method</p> <p>CO16 Rejection of value</p> <p>CO17 Practical Problems</p>

		Unit 5 - 10%	Procedure for import	<p>CO Procedure for import</p> <p>CO1 Define Customs station</p> <p>CO2 Define land customs station</p> <p>CO3 Explain Import General manifest</p> <p>CO4 List the Documents to be submitted by importer</p> <p>CO5 Explain the provisions of Entry inward</p> <p>CO6 Explain the provisions of Bill of Entry</p> <p>CO7 Explain the procedure to be followed by the carrier and the Importer</p>
		Unit 6 - 10%	Procedure for Exports	<p>CO Procedure for Exports</p> <p>CO1 Explain the concept of Shipping Bill</p> <p>CO2 List the Documents to be submitted by the Exporter</p> <p>CO3 Explain the concept of Entry outward</p> <p>CO4 Declaration to be submitted by the Exporter</p> <p>CO5 Procedure to be followed by the carrier and the Exporter.</p>