

VSR GOVERNMENT DEGREE AND PG COLLEGE MOVVA
Department of Commerce UG & P.G B.Com

Course Outcomes

Financial Accounting:

Course Outcome:

CO-I Preparing financial statements in accordance with appropriate standards.

CO-II Prepare ledger accounts using double entry bookkeeping and record journal entries accordingly

CO-III Interpreting the business implications of financial statement information

CO-IV Preparing accounting information for planning and control and for the evaluation of finance.

CO-V Prepare Bank reconciliation statement from incomplete statement

CO-VII Explain the purpose of double entry system to understanding the accounting system properly.

Preparation of ratification errors.

Business organisation and management

Course Outcomes

CO –I To provide introduction about business organization

CO –II To make them aware about different forms of business

CO-III To develop knowledge about evolution of management thoughts

CO-IV. To better understanding of planning and decision making

CO-V To give an idea about organisation structure and different types of organisation

CO-VI To make them familiarize with recruitment process and stages in selection

CO-VII To provide idea about motivation, importance of communication and Principles of coordination.

Business Environment

Course Outcomes

CO –I To make the students aware about the Business and Business Environment.

CO–II To develop entrepreneurial awareness among students.

CO-III To motivate students to make their mind set for thinking entrepreneurship as career.

Business Economics

Course Outcomes

CO –I To provide students knowledge of Micro Economic concepts and inculcate an analytical approach to the subject matter.

CO–II To arouse the students interest by showing the relevance and use of various economic theories.

CO-III To apply economic reasoning to solve business problems.

Banking Theory & Practice

Course Outcomes

CO –I To familiar the students with the fundamentals of banking and thorough knowledge of banking operations.

CO-II To build up the capability of for knowing Banking concepts and operations.

CO-III To make the students aware of banking business and practices.

CO-IV.To make understandable to the students regarding the new concepts introduced in the banking system.

Advanced Accounting

Course Outcomes

CO –I To provide knowledge of various accounting concepts

CO-II To impart the knowledge about accounting methods, procedures and Techniques.

CO-III To acquaint students with practical approach to accounts writing by using software package and by learning various accounts.

BUSINESS STATISTICS:

Course Outcomes

CO-I To familiarizes the concept of statistics

CO-II To provide practical exposure on calculation of measures of average

CO-III To provide practical exposure on calculation of measures of correlation and irrigation

CO-IV To introduce the students about the concept of provability

CO-V To provide practical exposure on calculation of trend analysis

MARKETING

Course Outcomes

CO-I. To develop an idea about marketing and its functions

CO-II. To enhance the students on consumer behaviour

CO-III. To familiarize students about product and its classifications

CO-IV. To make them understand pricing policies

CO-V. To introduce the concept of sales forecast

Corporate Accounting

Course Outcomes

CO –I Enable the students to understand about amalgamation , absorption and external reconstruction

CO –II To make them aware about accounts of banking companies

CO –III Keep them aware about accounts of insurance companies

CO –IV Enable the students to gain an idea of liquidation of companies

CO –V To introduce and develop knowledge of holding companies accounts

COST ACCOUNTING

Course Outcomes:

CO -I Aimed to familiarize the concept of cost accounting

CO –II Helps to gather knowledge on preparation of cost sheet in its practical point of view

CO –III To facilitate the idea and meaning of material control with pricing methods

CO –IV Develop the knowledge about remuneration and incentives

CO –V To introduce the concept of overhead cost.

MANAGEMENT ACCOUNTING

Course outcomes:

CO –I To enlighten the students thought and knowledge on management Accounting

CO –II Helps to give proper idea on financial statement analysis in practical point of view

CO –III To introduce the concept of fund flow and cash flow statement

CO –IV To provide knowledge about budget control keeping in mind the scope of the concept

CO –V To develop the know-how and concept of marginal costing with practical problems

Income tax

Course Outcomes

CO –I The student will be versed in the fundamental concepts of different aspects of income tax.

CO –II The students can understand Income Tax system properly, and can get the knowledge of different tax provisions.

CO –III To give knowledge about Submission of Income Tax Return, Advance Tax, and Tax deducted at Source, Tax Collection Authorities under the Income Tax Act, 1961.

Business Laws

Course Outcomes

CO-I Make the students understand about business and corporate law

CO-II Develop knowledge on contract and various types of contracts

CO-III To help the students to understand the concept of sale of goods

CO-IV Make the students understand about companies and its types

CO-V To equip the students with proper knowledge about Foreign exchange

Auditing

Course Outcomes

CO-I Students will be versed in the fundamental concepts of Auditing.

CO-II To give knowledge about preparation of Audit report,

CO-III To provide knowledge and develop understanding of methods of audit in specialized areas.

GOODS AND SERVICE TAX

Course Outcomes

CO-I To enable the students to learn the concepts indirect tax and GST from the pre-GST period to post- GST period.

CO-II To understand the importance of indirect taxes (GST) in the Indian and global economy and its contribution to the economic development.

CO-III To comprehend the principles of taxations, objectives of taxes and its impact, shifting and incidence process of indirect taxes in the market orientated economy.

CO-IV To understand the implications of GST on the taxable capacity consumers, dealers and of the society at large and its changes.

CO-V To make them to be a tax consultant in preparing the tax planning, tax management. Payment of tax and filing of tax returns.

M.COM (REGULAR)

Management Theory Practice

Course Outcomes

CO1: Understand the concepts related to Business Management .

CO2: Demonstrate the roles, skills and functions of management.

CO3: Analyze effective application of PPM knowledge to diagnose and solve organizational problems and develop optimal managerial decisions.

CO4: Understand the complexities associated with management of human resources in the organizations and integrate the learning in handling these complexities.

Business Economics

Course Outcomes

Course Outcomes:

CO-1 To outline expert knowledge about the concept of managerial economics, to analyze the students to understand the concepts of demand, utility and demand forecasting.

CO-2 To Organize an insight in the basic features of production and cost function.

CO-3 To explain the students to familiarize with different market structures and its importance

CO-4 To experiment impart knowledge on the concepts of pricing and pricing policy.

CO-5 To understand Pricing Practices of Firms

Business Environment

Course Outcomes:

CO-1 To understand the concept of business and elements of business environment

CO-2 To explain the effects of government policy on the economic environment of business.

CO-3 To improve the ability to recognize and manage legal risks in business decision making.

CO-4 To understand and appreciate the social aspects of business.

CO-5 To develop an idea of international environment and recent issues in environment.

FINANCIAL ACCOUNTING AND PACKAGES

Course Outcomes

CO 1 To understand the fundamental accounting concepts and the elements of financial statement.

CO 2 To acquire the knowledge on preparation of financial statements.

CO 3 To understand the financial statement analysis.

CO 4 To gain knowledge on various cost management techniques.

CO 5 To provide hands on experience on accounting tally and gain proficiency in creating solutions in financial accounts and management.

INFORMATION TECHNOLOGY FOR BUSINESS

Course Outcomes

CO-1 To explain the role of Information Technology in Business

CO-2 To illustrate the Information Technology Infrastructure

CO-3 To describe Information Systems Support to for Business Functions

CO-4 To represent Data, Knowledge and Implication of Decision Support Systems

CO-5 To relating Strategic Advantage and Information Technology.

QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

Course Outcomes:

CO-1 To provide students with knowledge of mathematical models for quantitative analysis of managerial problems in Industry.

CO-2 To develop the ability to evaluate the forecasting models like correlation and regression analysis.

CO-3 To enable the students understanding probability concepts and its applications in business.

CO-4 To evaluate the probability distributions and its applications in industry.

CO-5 To understand the significance of testing of hypothesis in managerial decision-making.

BUNINESS LAWS

Course Outcomes:

CO 1 To familiarize the students with the various provisions of Company Act related to health, safety and welfare and SEBI Guidelines.

CO 2 To enable the students to understand Prevention of Money Laundering Act

CO 3 To provide conceptual understanding about Competition Act and Consumer Protection Act

CO 4 To equip the students with the basic concepts of FEMA and Cyber Laws.

CO 5 To impart knowledge on Business Ethics, Ethical practices and guidelines

RESEARCH METHODOLOGY

Course Outcomes:

CO-1 To understand basic concepts of research and formulate research problems and process.

CO-2 To generate an awareness of research design and data collection methods.

CO-3 To develop and understand of sampling design and techniques.

CO-4 To understand how to analyse and interpretation of the data.

CO-5 To provide expert knowledge about to write a research report and thesis.

HUMAN RESOURCE MANAGEMENT

Course Outcomes:

CO-1 To cover the basic concepts of Human Resource management.

CO-2 To contribute the development of human resource planning, implementation, and evaluation of employee recruitment, selection, and retention plans and processes)

CO-3 To develop, implement, and evaluate employee orientation, training, and development programs

CO-4 To administer and contribute to the design and evaluation of the performance management program

CO-5 To develop the students' ability to learn concepts like compensation, employee welfare, and industrial relation issues

MARKETING AND PUBLIC RELATIONS

Course Outcomes:

CO-1 Understand the concepts of marketing and to know the changing context of marketing environment.

CO-2 Appreciating the knowledge of consumer behavior in implementing the marketing strategies to satisfy target customer and also distinguish between Marketing Information System and Market Research.

CO-3 Conceptual understanding of product management and issues relating with marketing of services.

CO-4 Understand different price strategies and the dynamics of channel management.

CO-5 Be able to know the elements of promotion mix and the importance of integrated marketing communications.

FINANCIAL MANAGEMENT

Course Outcomes:

CO 1 To understand the perspective on financial management function in the company and in its relation to domestic and international economy.

CO 2 To provide illustration on financial management practices and policies, processes, techniques and strategies those are used in the financial management.

CO 3 To develop knowledge on the type and characteristics of problems and the possibility of the occurrence of financial management problems,

CO 4 To develop planning skill and monitoring skill in financial management functions effectively.

CO 5 To apply the appropriate working capital management strategy to face the company challenges.

E-BUSINESS

Course Outcomes:

CO-1 To remember and understand the basic concepts of E-commerce, E-business Internet and World Wide Web.

CO-2 To understand how different technologies are implemented in e-Business.

CO-3 To analyse the role of e-marketing and advertisements in e- Business.

CO-4 To analyse the impact of CRM and SCM on e-Business.

CO-5 To learn about different types of electronic payment system, protocols, security schemes and cash less economy.

MS EXCEL & TALLY PRACTICALS (1L + 1T + 1P)

Course Outcomes:

CO 1 To familiarize Students with basic to intermediate skills for using Excel in the classroom vis-à-vis Business Applications,

CO 2 To provide students hands on experience on MS Excel Utilities,

CO 3 To gain proficiency in creating solutions for Data Management and Reporting.

CO 4 To provide hands on experience on accounting tally and gain proficiency in creating solutions in financial account and management.

CO 5 To acquire knowledge on ledger creation and inventory creation.

BUSINESS COMMUNICATION SKILLS

Course Outcomes:

- CO-1 To explain the importance of business correspondence and differentiate between formal and informal communication.
- CO-2 To impart knowledge in completing forms and learning and understanding the different accents and dialects.
- CO-3 To prepare and deliver effective business presentation with modern days technology.
- CO-4 To develop the art of business reporting system with good vocabulary and with lucid numerical presentations.
- CO-5 To explain the importance of feedback mechanism motivating others and building team management skills.

ENTREPRENEURSHIP DEVELOPMENT & BUSINESS MODELS

Course Outcomes:

- CO-1 To understand the concept of Entrepreneurship and role of women entrepreneurs.
- CO-2 To know the importance of ideas in entrepreneurship and the ability to assess business potentiality of ideas.
- CO-3 To know the need for financial planning and preparation of business plans.
- CO-4 To analyze various business models in the emerging scenario.
- CO-5 To provide insights of business excellence models.

ADVANCED COST ACCOUNTING

Course Outcomes:

- CO-1 To understand the basic concepts and processes used to determine product costs. And to interpret cost accounting statements.
- CO-2 To analyse and evaluate information for cost ascertainment in process, batch and job costing.
- CO-3 To analyse and evaluate the methodology for costing of operating and service industry.
- CO-4 To scrutinize various types of manufacturing waste and present a comprehensive cost system for recognizing and reporting waste costs.
- CO-5 To appraise the need for reconciliation between cost and financial accounts along with the preparation of a reconciliation statement. And explain the utility – concept and preparation of different types of budgets.

FINANCIAL STATEMENT ANALYSIS

Course Outcomes:

- CO 1 To make student aware of the concepts, principles, and objectives of Financial Statement.

CO 2 To provide an understanding of Gabelli Utility Trust Balance Sheet .Earnings etc.

CO 3 To develop an idea of Ratio Analysis and Classifications of Ratios.

CO 4 To acquaint the students with the various Statement of Changes of Financial Ratios

CO 5 To understand the Methods of Calculating Cash Flows from Operating Activities

TAX PLANING AND MANAGEMENT

Course Outcomes:

CO 1 To develop of the course is to make student aware of the concepts, functions, processes and practices of Measures of the State for Tax Evasion .

CO 2 Students are able to understand the benefits and perquisites of salaried persons.

CO 3 It provides an understanding of the tax planning for firms and Hindu Undivided Family.

CO 4 It provides an understanding of the tax planning on managerial decisions.

CO 5 Students are able to understand the tax planning on foreign collaborations and joint ventures.

GOODS AND SERVICE TAX-1

Course Outcomes:

CO-1 To develop an idea about GST, CGST, SGST and IGST.

CO-2 To have an idea on GST Act 2017.

CO-3 To understand the registration process in GST.

CO-4 To understand various problems and advantages on input tax credit.

CO-5 To know the importance of practical work in GST.

Event Management

Course Outcomes:

CO-1 To develop orientation towards Event Management: Design, Size and Types of Events – Event Team – Code of Ethics.

CO-2 To have an idea of Event Marketing – Marketing Mix – Sponsorship. Promotion.

CO-3 To understand Developing the Theme – Conducting Rehearsals – Providing Services: Catering, Accommodation – Managing the Environment

CO-4 To understand Managing Meetings. Operations and Logistics: Logistics – Policies – Procedures – Performance Standards – Functional Areas

CO-5. To know the importance of Occupational Safety and Health – Incident Reporting, Crowd Management and Evacuation: Crowd Management Plan – Major Risks Management

MOOCS

Course Outcomes:

CO-1 To provide students with audio and video content relating with the contemporary subjects.

CO-2 To improve the self-learning capabilities of the students

CO-3 To help the learners to learn continuously while doing the course and after the course completion.

CO-4 To provide opportunity for learner to interact directly with world class teachers who are offering courses on MOOCs platform.

CO-5 To expose the learners with peer learning facility

INTERNATIONAL BUSINESS

Course Outcomes:

CO 1 To identify the new projects of International Business

CO 2 To understand Role of world Trade Organization (WTO)

CO 3 To develop Foreign exchange market mechanism

CO 4 To enable the students to understand The European Union and NAFTA

CO 5 To imparts skills in the Developing global competitiveness

CORPORATE ACCOUNTING

Course Outcomes:

CO-1 To understand financial statements (comprising statement of comprehensive income, balance sheet, statement of cash flow, statement of changes in equity and notes to accounts) from a user perspective such an equity investor, lender, financial analyst and management.

CO-2 To analyse the user perspective on the role of International financial reporting system.

CO-3 To describe the importance of valuation of shares and elaborate the methods of valuation of shares.

CO-4 To prepare the consolidated statement of financial statement and the consolidated statement of profit or loss.

CO-5 To know the concepts of new trends in inflation accounting and human resource accounting.

MANAGEMENT & COST AUDIT

Course Outcomes:

CO-1 Understand importance of Managerial uses of cost and management audit

CO-2 Describe the Techniques for assessing managerial efficiency

CO-3 Develop user perspective on Familiarity with industry cost structure-Precautions for including Cost Audit Report.

CO-4 Prepare the method of Post checking work..

CO-5 Know the concepts and new trends in Process of manufacturing-various expenses-Sales Prescribed.

GOODS AND SERVICE TAX & CUSTOMS

Course Outcomes:

CO 1 The objective of the course is to make student aware of the concepts, functions,

processes and practices of GST.

CO 2 Students are able to understand SGST, CGST, and IGST.

CO 3 It provides an understanding of procedure for registrations and filing process of GST returns.

CO 4 To acquaint the students with different duties which are involved in Customs Act.

CO 5 Students are able to understand the valuation of goods along with Customs value inclusions and exclusions.

DIRECT TAXES

Course Outcomes:

CO-1 To aware of the concepts, functions, processes and practices of Income tax.

CO-2 To understand the income tax exemptions under various heads and carry forward provisions.

CO-3 To provide an understanding of the Calculation of income tax of agricultural income, salary income, and other incomes.

CO-4 To acquaint the students with different modes of submission of income tax statements.

CO-5 To understand the calculation of wealth tax and changes in wealth tax act.