# **Department of Commerce (CA)**

# **Program Outcomes**

- ❖ The commerce curriculum provides a number of specification and practical experience which would feel the student to face the current changes in commerce and business.
- ❖ This program provide well trained professionals for the Industries, Banking Sectors, Insurance Companies, Financing Companies, Logistics, Auditors, GST Practionars, Income Tax Practionars.
- The Graduates will get hands on experience in various aspects of acquiring skills for Marketing Supervisors, Sales Supervisors, Bank Supervisors, Accountant and Auditors. The graduates have well trained.

## **Program Specific Outcomes**

- ❖ Students will be able to indicate progressive learning of different tax issues and tax reforms related to individual. Students will be able to explain knowledge in setting up a computerized setoff Accounting books.
- Student will explain the progressive effective development of values the roles of Accounting society, Business and firms.
- Student will learn the financial accounting career skills and applying quantitative and qualitative knowledge to future career business.
- Learn gain knowledge through systematic and subject various disciplines of commerce, accounting, finance, Economics and Marketing.
- Students will learn effective Communication and Decision making and Problem solving ideas in day to day business.

### **Course Outcomes**

### FINANCIAL ACCOUNTING – I (CCP11)

- CO1 The student Understand the basic fundamentals of Double Entry System of Accounting
- CO2 The student will be able to Prepare Final Accounts.
- CO3 The student will be able to Understand the depreciation accounting.
- CO4 The student will be able to Prepare the accounts in Single Entry system
- CO5 The student will be able to Understand the importance of Tally Accounting.

### **BUSINESS STATASTICS - I (CACP13A)**

- CO1 Acquired skills in analysis and interpretation of data.
- CO2 Gained Knowledge of measures of Central Tendency and their application in Business.
- CO3 To knowledge about the measures of Dispersion.

- CO4 To know about the Measures of Skewness and Kurtosis
- CO5 To know about the Statistical control tools and X, P, C, R charts.

### SEMESTER - II

## FINANCIAL ACCOUNTING – II (CCP21)

- CO1 The student will be able to Understand the basic fundamentals of branch accounting
- CO2 The student will be able to Understand the basic fundamentals of Departmental accounting
- CO3 The student will be able to Understand the Hire purchase and Installment System of accounting
- CO4 The student will be able to Prepare the accounts partnership
- CO5 The student will be able to Understand the basics of Tally Accounting

# **BUSINESS STATASTICS - II ( CACP22A)**

- CO1 Learned about Correlation.
- CO2 Learned about Regression.
- CO3 Get familiarized about Index Numbers
- CO4 To know about the Times series models
- CO5 To know about the probability and its tools.

### <u>SEMESTER – III</u>

### **CORPORATE ACCOUNTING I (CCP31)**

- CO1 Understand the basic concepts relating to issue of shares and make accounting entries.
- CO2 Make accounting entries for and redemption of Preference shares
- CO3 Be acquainted with accounting treatment for acquisition of business.
- CO4 Understand the accounting procedures related to profit prior to Incorporation.
- CO5 Prepare company Final Accounts & Company Balance Sheet.

## **BUSINESS LAW (CCP32)**

- CO1 Know the framework of Indian Contract Act 1872.
- CO2 Understand the other essential elements of Indian Contract 1872.
- CO3 Aware the provisions of Special Contracts and Mode of Discharge.

- CO4 Acquire Knowledge of Sale of Goods Act 1930
- CO5 Consciousness on Consumer Protection Act 1986.

## **BANKING THEORY LAW & PRACTICE (CCP33)**

- CO1 The Student know about the Banking regulation Act 1949.
- CO2 The students will be able to know the measures and methods of credit control in central bank.
- CO3 The students will be able to understand the concept of SBI.
- CO4 The students will be able to understand the Negotiable instruments and usefulness.
- CO5 The student will be able to understand the types of lending and its procedures of loans.

### **MANAGEMENT INFORMATION SYSTEM (CCP34)**

- CO1: Understand to analyze a complex computing problem and to apply principles of computing and other relevant disciplines to identify solutions.
- CO2: Able to Design, implement and evaluate a computing-based solution to meet a given set of computing requirements in the context of the program's discipline.
- CO3: Able to Communicate effectively in a variety of professional contexts.
- CO4: Recognize professional responsibilities and make informed judgments in computing practice based on legal and ethical principles.
- CO5: Function effectively as a member or leader of a team engaged in activities appropriate to the program's discipline.

### MERCHANT BANKING (CACP35)

- CO1 –The student will be able to understand the financial structure in India
- CO2 The student will be able to familiarize the students with public issue management mechanism SEBI guidelines and marketing of securities
- CO3 The student will be able to create and understanding on the trends in financial services, merger and acquisition
- CO4 The student will be able to provide exposure to fund based financial services
- CO5 The student will be able to gain knowledge about various regulations in the merchant banking domain and also through light on the rules and regulations governing the Indian securities market.

## **ELEMENTS OF INSURANCE (CSCP36)**

- CO1 To evaluate the growth and development of insurance business
- CO2 To understand the working and functioning of the insurance sector
- CO3 To analyze the role of insurance business intermediaries

CO4 – To obtain and overview of regulatory framework of insurance sector

## LANGUAGE SKILLS AND COMMUNICATION-I (CNEN35)

- CO 1 Students will heighten their awareness of correct usage of English grammar in writing and speaking
- CO 2- Students will improve their speaking ability in English both in terms of fluency and Comprehensibility
- CO 3 Students will give oral presentations and receive feedback on their performance
- CO 4 Students will increase their reading speed and comprehension of academic articles
  - CO 5 Students will improve their reading fluency skills through extensive reading

#### SEMESTER - IV

# **CORPORATE ACCOUNTING-II (CCP41)**

- CO1 Impart the knowledge of valuing shares and goodwill of the company
- CO2 Understand the accounting procedures related to Alteration of share capital and Internal Reconstruction.
- CO3 Be acquainted with accounting procedures for Mergers and acquisitions.
- CO4 Prepare consolidated financial statements of Holding company and its Subsidiary companies.
- CO5 Know the accounting procedures related to preparation of bank accounts.

## PRINCIPLES OF MARKETING(CCP42)

- CO1 To understand marketing terminology and concepts
- CO2 To gain effective knowledge about environmental factors that shape marketing activities for certain target markets
- CO3 To effectively impart knowledge about the individual components of a marketing mix
- CO4 To know about the key business communication strategies with in marketing field
- CO5 To learn about the organizational process involved in the planning, implementation and control of marketing activities

## RELATIONAL DATABASE MANAGEMENT SYSTEM (CCP34)

- CO 1: Give an introduction about RDBMS, data models, a schema, E-R diagram, relational database and benefits of database.
- CO 2: Able to design a good database using normalization, decomposition and functional dependency.
- CO 3: Understand the concepts of database architecture, client server architecture, parallelism concepts and distributed database concepts.
- CO 4: Learn about indexes, sequences, data integrity, creating and maintaining tables and user privileges.
- CO 5: Understand the basic concepts of PL/SQL programming, cursors, triggers, packages, functions and transactions.

### E-COMMERCE (CACP44)

- CO 1: Understand the concepts of E-commerce and its different type and describe the network infrastructure E-commerce.
- CO 2: Understand the concepts of networks and fundamentals of security Concepts, services and cryptography.
- CO 3: Understand the concepts of electronic payment systems and online security.
- CO 4: Learn the basic fundamentals of electronic document interchange EDI and chain management process.
- CO 5: Learn the concepts of internet trading relationship including inter organization and intra-organizations.

## INDUSTRIAL ORGANISATION (CSCP45)

- CO 1 Describe and understand the knowledge of the field of industrial relations.
- CO 2 Understand and critically analyze the role of trade unions and the main state specialized agencies in India.
- CO 3 Apply the essential concepts of industrial relations and their interrelationship at the personal, organizational and national levels.
- CO 4 Apply and analyze the legal provisions for human resources in an Industry.
- CO 5 Identify and evaluate the importance of voluntarism as a dispute resolution mechanism of longstanding importance and effectiveness in the workplace.

#### LANGUAGE SKILLS AND COMMUNICATION-II (CNEN45)

CO 1 - Students will heighten their awareness of correct usage of English grammar in writing and speaking

- CO 2- Students will improve their speaking ability in English both in terms of fluency and Comprehensibility
- CO 3 Students will give oral presentations and receive feedback on their performance
- CO 4 Students will increase their reading speed and comprehension of academic articles
- CO 5 Students will improve their reading fluency skills through extensive reading

## SEMESTER - V

## **COST ACCOUNTING – I (CCP51)**

- CO1 To Student know the Nature and Scope of Cost Accounting, and Computation of Cost Sheet and Tenders.
- CO2 To learn the preparation of Material Purchase and Control
- CO3 To impart knowledge about Methods of pricing of Material Issues.
- CO4 To study about preparation of Labour Cost Control.
- CO5 To gain knowledge about Distribution of Overheads.

### MANAGEMENT ACCOUNTING (CCP52)

- CO1 To learn the preparation of Financial Statement Analysis.
- CO2 To gain effective knowledge about Ratio Analysis
- CO3 To impart knowledge about Fund Flow and Cash Flow Analysis.
- CO4 To study about Marginal Costing techniques.
- CO5 To know about the preparation of Budget and Budgetary Control

### **BUSINESS MANAGEMENT (CCP53)**

- CO1 Knowledge pertaining to Fundamentals of management
- CO2 Knowledge pertaining to develop planning
- CO3 Understand organising and staffing
- CO4 Knowledge pertaining to motivation structures.
- CO5 Advanced Programming techniques using control and coordination

# **INTERNET & ITS APPLICATIONS (CCP54)**

- CO 1: Understand the fundamentals of Internet, Connectivity and its Recourse requirement.
- CO 2: Understand the Internet Technology and its Applications.
- CO 3: Understand the basis of WWW and Web Browsers.
- CO 4: Learn how to Mailing System and Applications of Internet.
- CO 5: Understand the relay chat that is how to read e- contents.

## **INCOME TAX LAW AND PRACTICE – I (CECP55C)**

- CO1 To understand the basic level of Income tax Act.
- CO2 To know the tax calculation on house property income
- CO3 To achieve knowledge on tax calculation of salaried people.
- CO4 To obtain knowledge on income tax of business/ professional income...
- CO5 To understand the administrative set up of income tax department and their powers

## FINANCIAL MANAGEMENT (CSCP56)

- CO1 Demonstrate an understanding of the overall role and importance of the finance function.
- CO2 –Demonstrate basic finance management knowledge.
- CO3 –Communicate effectively using standard business terminology.

### **SEMESTER – VI**

## **COST ACCOUNTING - II (CCP61)**

- CO1 To taught the Computation of Job, Batch, Contract Costing
- CO2 To learn the preparation of Process Costing.
- CO3 To impart knowledge about calculation of Operating Costing
- CO4 To study about preparation of Standard Costing.
- CO5 To gain knowledge about Reconciliation of Cost and Financial Accounts.

## WEB TECHNOLOGY (CCP62)

- CO 1: History and development of the World Wide Web and Associated technologies.
- CO 2: The client-server architecture of the World Wide Web and its communication protocol HTTP/HTTPS.
- CO 3: Formats and languages used in modern web-pages: HTML, XHTML, CSS, XML, XSLT, JavaScript, DOM.
- CO 4: Programming web pages with JavaScript/DOM (client).
- CO 5: Design and development of web-pages and web-applications.

## INCOME TAX LAW AND PRACTICE – II (CECP63A)

- CO1 To know the calculation of taxes for gain on capital asset.
- CO2 To know the tax on other source and its calculation.
- CO3 To know the adjustment of carry forward Income/Expenditure.
- CO4 To Expertise in preparation of total income of individual/ firm etc.
- CO5 To gain knowledge on filing of income tax returns.

#### DATA MINING (CECP64B)

- CO 1: Understand data warehousing and mining concepts. Learn fetch the data easily from large value of data.
- CO 2: Understand the tools and technique of data mining. Evaluate different models used for OLAP, OLTP and data preprocessing.
- CO 3: Able to apply data mining techniques in various application and its case studies. Categorize the situations for applying different data-mining techniques: frequent pattern mining, association, correlation, classification, prediction, and cluster and outlier analysis
- CO 4: Know the architecture of data ware house and its applications.
- CO 5: Understand the concept of Online analytical processing (OLAP) and its implementation.

### **INDUSTRIAL RELATIONS (CSCP65)**

- CO 1 Describe and understand the knowledge of the field of industrial relations.
- CO 2 Understand and critically analyze the role of trade unions and the main state Specialized agencies in India.
- CO 3 Apply the essential concepts of industrial relations and their interrelationship at the personal, organizational and national levels.
- CO 4 Apply and analyze the legal provisions for human resources in an Industry.
- CO 5 Identify and evaluate the importance of voluntarism as a dispute resolution mechanism of longstanding importance and effectiveness in the workplace.s