

Goa Vidyaprasarak Mandal's
GOPAL GOVIND POY RAITURCAR COLLEGE OF COMMERCE AND ECONOMICS,
FARMAGUDI, PONDA- GOA
PROGRAMME AND COURSE OUTCOME

Bachelor of Commerce (B. Com.): Choice Based Credit System (CBCS)

Programme Outcome

The three-year degree in Bachelor of Commerce (B.Com.) Programme:

- **PO-1:** Provides understanding and knowledge of the areas related to management, marketing, finance, accounting, taxation, economics, business communication, information technology, which instills in students the knowledge and capability of understanding the business world and economy.
- **PO-2:** The students will acquire the knowledge, skills in different areas of management, marketing, finance, accounting, taxation, economics, business communication, information technology etc., which will help in developing analytical, decision-making, and leadership skills among the students thereby increasing their job prospects.
- **PO-3:** Students will get the practical skills to work as accountant, audit assistant, tax consultant, computer operator and in the areas of other financial supporting services.
- **PO-4:** The programme aims at instituting entrepreneurial skills in the students by instilling in them competencies needed to become an entrepreneur. These would help the students to start their own business and lead to develop an attitude of life-long learning.
- **PO-5:** The programme will prepare students for courses like CA, CS, ICWA, M. Com., M. B. A. etc. Thus, students will be able to pursue higher education and can carry out research in the field of finance and commerce.
- **PO-6:** The programme will train the students to check unethical behaviour, falsification and manipulation of information in order to avoid disasters which will facilitate character building and help in making responsible citizens.

Course Code and Course Title	Course Outcome	Course Learning Outcomes (CLO)
SEMESTER I		
CC 1 General Management	At the end of this course students will gain knowledge about: <ul style="list-style-type: none"> ➤ Various aspects of general management, decision making, managing change, conflict management, green management, stress management, supply chain management, logistics management 	At the end of the course the students will be able: <ul style="list-style-type: none"> ➤ To Take decisions and manage change ➤ To manage small business organisations ➤ To conduct and manage small events and run small projects
CC 2 Financial Accounting	At the end of this course students will gain knowledge about: <ul style="list-style-type: none"> ➤ Practical aspects of Single-Entry System of accounting ➤ Practical aspects of depreciation accounting ➤ Advanced accounting procedures for equity and preference shares 	At the end of the course the students will be able: <ul style="list-style-type: none"> ➤ To prepare final accounts from single entry system of accounting ➤ To pass journal entries and prepare necessary accounts under sinking fund method, insurance policy method and change in method of depreciation ➤ To record accounting entries for issue, redemption and buyback of shares
CC 3 Micro-Economics	At the end of this course students will gain knowledge about: <ul style="list-style-type: none"> ➤ Concepts of microeconomics dealing with consumer demand and consumer behaviour ➤ The supply side of the market through the production and cost behaviour of firms ➤ The perfect and imperfect market structure 	At the end of the course the students will be able: <ul style="list-style-type: none"> ➤ To understand how consumer and producer behave in the market under different market conditions. ➤ To understand perfect and imperfect market conditions

<p>CC 4</p> <p>Commercial Arithmetic - I</p>	<p>At the end of this course students will gain knowledge about:</p> <ul style="list-style-type: none"> ➤ Basics of mathematics and its applications in the field of commerce and industry ➤ Application of mathematical techniques to commerce, economics and practical situations 	<p>At the end of the course the students will be able:</p> <ul style="list-style-type: none"> ➤ To recall set theory concepts and verify examples by using De Morgan's laws, results involving number of elements of a set. ➤ To relate determinants and matrices examples to business problems ➤ To construct logical truth tables and to check the validity of an argument ➤ To apply arithmetic to a variety of problems found in the business field, including simple and compound interest, annuities and EMI using various methods ➤ To explain the applications of arithmetic and geometric progressions to practical situations ➤ To solve the problems in the areas of permutations, combinations and its applications
<p>AECC 1</p> <p>Spoken English</p>	<p>At the end of this course students will gain knowledge about:</p> <ul style="list-style-type: none"> ➤ How to improve the English language proficiency by developing their reading, comprehending, writing, listening and speaking skills 	<p>At the end of the course students will be able to:</p> <ul style="list-style-type: none"> ➤ Describe a visual or an object. ➤ Narrate an experience with descriptive details ➤ To listen to, understand and convey information ➤ To listen to and respond appropriately to the contributions of others
<p>AECC 2</p> <p>Environmental Studies - I</p>	<p>At the end of this course students will gain knowledge about:</p> <ul style="list-style-type: none"> ➤ Natural resources – renewable and non-renewable, Eco-system, biodiversity and its conservation. ➤ Need and ways of environmental protection 	<p>At the end of the course the students will be able:</p> <ul style="list-style-type: none"> ➤ To understand the importance of conserving the resources and protecting the environment ➤ To minimise damage to environment and control human engineered alteration of environment, threat to habitats of wildlife, ecosystems, etc.

<p>GE 1</p> <p>Computer Applications - I</p>	<p>At the end of this course students will gain knowledge about:</p> <ul style="list-style-type: none"> ➤ Concept of Information Technology and Emerging Technologies ➤ Practical skills in data capture, analysis and presentation, report formatting, efficient online search techniques and online collaboration tools 	<p>At the end of the course the students will be able:</p> <ul style="list-style-type: none"> ➤ To gain basic knowledge of data, information, data processing and information technology ➤ To understand the concepts of computer hardware, software and networking ➤ To understand the concepts of computer ethics and IPR ➤ To develop practical skills in Application Software ➤ To learn future technologies through acquired foundational skills
<p>GE 1</p> <p>Banking - I</p>	<p>At the end of this course students will gain knowledge about:</p> <ul style="list-style-type: none"> ➤ Basics of banking and structure of banking business in India 	<p>At the end of the course the students will be able:</p> <ul style="list-style-type: none"> ➤ To handle basic banking transactions ➤ To identify various types of banks, functions of banks, types of accounts ➤ To learn about the banking sector of India
<p>GE 1</p> <p>Marketing Management</p>	<p>At the end of this course students will gain knowledge about:</p> <ul style="list-style-type: none"> ➤ Basics of marketing, product planning, branding, packaging, pricing, promotion and marketing logistics 	<p>At the end of the course the students will be able:</p> <ul style="list-style-type: none"> ➤ To understand the basics of marketing ➤ To do product planning, product pricing, product packaging and product promotion ➤ Handle the marketing function of any organisation
<p>SEMESTER II</p>		
<p>CC 5</p> <p>Introduction to Marketing</p>	<p>At the end of this course students will gain knowledge about:</p> <ul style="list-style-type: none"> ➤ Marketing concept, scope of marketing, marketing environment, market segmentation, market research, consumer behaviour, decisions in marketing and trends in marketing 	<p>At the end of the course the students will be able:</p> <ul style="list-style-type: none"> ➤ To understand marketing environment and consumer behaviour ➤ To take decisions which are important for marketing ➤ To handle the marketing taking into consideration recent trends in marketing

<p>CC 6</p> <p>Financial Statement Analysis and Interpretation</p>	<p>At the end of this course students will gain knowledge about:</p> <ul style="list-style-type: none"> ➤ Preparation of financial statements of company form of organisation ➤ Methods of financial statement analysis and interpretation such as Common Size Statements, Comparative Financial Statements and Ratio Analysis ➤ Preparation of cash flow Statement 	<p>At the end of the course the students will be able:</p> <ul style="list-style-type: none"> ➤ To prepare financial statements of a company such as Income Statement and Balance Sheet ➤ To analyze and interpret financial statements based on techniques such as Common Size Statements, Comparative Financial Statements and Ratio Analysis ➤ To prepare Cash Flow Statements and interpret the cash flow statement of the entities
<p>CC 7</p> <p>Managerial Economics</p>	<p>At the end of this course students will gain knowledge about:</p> <ul style="list-style-type: none"> ➤ The approach, concepts and advanced techniques of managerial economics that are applied in business decision making ➤ Business decision making and risk analysis 	<p>At the end of the course the students will be able:</p> <ul style="list-style-type: none"> ➤ To know different pricing methods and strategies used by the firms ➤ To do profit and Break- Even-Point analysis ➤ To do capital budgeting ➤ To calculated cost of capital ➤ To do project evaluation taking into consideration various risk factors
<p>CC 8</p> <p>Commercial Arithmetic - II</p>	<p>At the end of this course students will gain knowledge about:</p> <ul style="list-style-type: none"> ➤ Wide ranging applications of mathematical techniques to commerce, industry, economics and practical situations ➤ Application mathematical techniques to business for logical and quick decision making 	<p>At the end of the course the students will be able:</p> <ul style="list-style-type: none"> ➤ To perform fast mathematical computations and take quick and correct logical decisions ➤ To calculate ratio, proportion, percentage, simple interest, compound interest, annuity amount, future value etc. ➤ To find optimal solutions in economic applications

<p>AECC 3</p> <p>Business Communication</p>	<p>At the end of this course students will gain knowledge about:</p> <ul style="list-style-type: none"> ➤ To increase confidence and ability to communicate orally while using technology ➤ To improve collaboration and communication skills ➤ To use register appropriate to audience and context 	<p>At the end of the course the students will be able:</p> <ul style="list-style-type: none"> ➤ To listen to, understand and convey information ➤ To listen to and respond appropriately to the contributions of others ➤ To understand, order and present facts, ideas and opinions ➤ To articulate the experience and express what is thought, felt and imagined ➤ To communicate clearly and fluently ➤ To use grammatically correct language ➤ To enhance multimedia literacy skills ➤ To build relationships and establish their online social presence
<p>AECC 4</p> <p>Environmental Studies - II</p>	<p>At the end of this course students will gain knowledge about:</p> <ul style="list-style-type: none"> ➤ Natural resources, ecosystems and their linkages to society and livelihood ➤ Environment and conservation of environment 	<p>At the end of the course the students will be able:</p> <ul style="list-style-type: none"> ➤ To know types, effects, causes and measures to control pollution ➤ To know social issues and environment ➤ To take necessary steps to protect and conserve environment
<p>GE 2</p> <p>Computer Applications – II</p>	<p>At the end of this course students will gain knowledge about:</p> <ul style="list-style-type: none"> ➤ Computer networking concepts ➤ E-commerce technology and business applications ➤ Principles of cyber security, online threats and cyber laws 	<p>At the end of the course the students will be able:</p> <ul style="list-style-type: none"> ➤ To gain basic knowledge and understanding of Computer Networks and E-Commerce. ➤ To understand the concepts of E-commerce, E-banking and M-commerce. ➤ To understand various Cyber Threats & Cyber Crimes ➤ To understand Privacy issues, social media Safety and Security measures. ➤ To understand IT Act and Cyber Laws ➤ To understand the procedure of Cyber Forensics and its Applications ➤ To adopt safe practices in Internet and social media usage ➤ To report cybercrime incidents

GE 2 Banking - II	At the end of this course students will gain knowledge about: <ul style="list-style-type: none"> ➤ Banker customer relationship ➤ Technology in banks ➤ Financial statement analysis of banks ➤ Overview of banking regulations 	At the end of the course the students will be able: <ul style="list-style-type: none"> ➤ To learn the banker- customer relationship ➤ To know the recent technology in banking ➤ To learn financial statement analysis of bank ➤ To learn different banking regulations
GE 2 Production Management	At the end of this course students will gain knowledge about: <ul style="list-style-type: none"> ➤ Basic concepts of production management ➤ Purchasing and Material Handling ➤ Inventory Management and Control ➤ Value analysis and tools of value analysis 	At the end of the course the students will be able: <ul style="list-style-type: none"> ➤ To understand the concept of production management and plant layout ➤ To understand the procedure for purchase and handling of materials ➤ To understand Inventory control techniques such as selective Inventory control, ABC analysis, HML analysis, FNSD analysis, VED analysis, SDE analysis ➤ To calculate Economic Order Quantity (EOQ)
SEMESTER III		
CC 9 Business Finance	At the end of this course students will gain knowledge about: <ul style="list-style-type: none"> ➤ Principles of Business Finance and the Process of Financial Planning ➤ Significance of capital in business along with effective designing of capital structure with due emphasis on financial process of Trading on Equity 	At the end of the course the students will be able: <ul style="list-style-type: none"> ➤ To understand the scope of Business Finance ➤ To frame good financial plan ➤ To learn the capitalization theories ➤ To understand the concept of capital gearing and trading on equity
CC 10 Fundamentals of Cost Accounting	At the end of this course students will gain knowledge about: <ul style="list-style-type: none"> ➤ Concept of cost, costing and cost accounting ➤ Classification of cost ➤ Methods of costing – Unit Costing, Job Costing, Process Costing and Contract Costing 	At the end of the course the students will be able: <ul style="list-style-type: none"> ➤ Explain the conceptual framework of Cost Accounting ➤ Classify costs based on different criterion ➤ Prepare cost sheet based on methods of cost accounting - Unit Costing, Job Costing, Process Costing and Contract Costing

CC 11 Entrepreneurship Development	At the end of this course students will gain knowledge about: <ul style="list-style-type: none"> ➤ Entrepreneurship and Theories of entrepreneurship ➤ The requirements of setting up a firm ➤ SWOT analysis ➤ Skills and requirements for setting up a firm required 	At the end of the course the students will be able: <ul style="list-style-type: none"> ➤ To do SWOT analysis ➤ To draft a project report to start their own business ➤ To start their own business
SEC 1 Business Law	At the end of this course students will gain knowledge about: <ul style="list-style-type: none"> ➤ Provisions of some of the business laws in India 	At the end of the course the students will be able: <ul style="list-style-type: none"> ➤ Understand the provision of The Indian Contract Act, 1872, Contract of Indemnity and Guarantee, Contract of Bailment, Contract of Agency, The Sale of Goods Act, 1930, Arbitration and Conciliation Act, 1996 and The Negotiable Instruments Act 1881
SEC 1 Business Communication - I	At the end of this course students will gain knowledge about: <ul style="list-style-type: none"> ➤ Writing different types of business letters ➤ Writing for electronic media ➤ Media related writing ➤ Drafting of business reports ➤ Using visual modes 	At the end of the course the students will be able: <ul style="list-style-type: none"> ➤ To write business related letters ➤ To write for electronic media and other medias ➤ To draft various business reports ➤ To use visual modes for business presentations
SEC 1 Computer Application for Business - I	At the end of this course students will gain knowledge about: <ul style="list-style-type: none"> ➤ Use of information technology tools for business operation ➤ Process needed to develop, report and analyse business data 	At the end of the course the students will be able: <ul style="list-style-type: none"> ➤ To develop, report, analyse and interpret business data ➤ To use and apply spreadsheet add-ins to solve business problems ➤ To understand issues related to database administration and data mobility
GE 3 Business Statistics - I	At the end of this course students will gain knowledge about: <ul style="list-style-type: none"> ➤ Data analysis using statistical techniques ➤ The concepts, techniques and applications of Statistical Methods to business and industry ➤ Skills to solve real life problems using Statistical Methods 	At the end of the course the students will be able: <ul style="list-style-type: none"> ➤ To analyse data visually and numerically. ➤ To calculate basic statistical parameters (mean, measures of dispersion, indexes) ➤ To apply concept of index numbers to understand market situation ➤ To estimate future values by using concepts of Time Series

<p>GE 3</p> <p>Business Environment - I</p>	<p>At the end of this course students will gain knowledge about:</p> <ul style="list-style-type: none"> ➤ Different aspects of business environment ➤ How different factors in the environment affect business. ➤ Business environment in Goa ➤ Changes in economic environment after liberalization 	<p>At the end of the course the students will be able:</p> <ul style="list-style-type: none"> ➤ To learn about internal and external environment ➤ To learn about socio-cultural and demographic environment ➤ To learn about natural and technological environment ➤ To learn about political environment ➤ How different factors in the environment affect business
<p>GE 3</p> <p>Indian Capital Markets</p>	<p>At the end of this course students will gain knowledge about:</p> <ul style="list-style-type: none"> ➤ Various operations, issues and developments in Indian capital markets ➤ Various types of securities markets 	<p>At the end of the course the students will be able:</p> <ul style="list-style-type: none"> ➤ Understand role, structure and major issues in Indian Securities Markets ➤ Role of SEBI ➤ Understand different types of securities markets – Primary, Secondary and Derivative markets
<p>GE 3</p> <p>Retail Management</p>	<p>At the end of this course students will gain knowledge about:</p> <ul style="list-style-type: none"> ➤ Basic concepts of retailing and its importance ➤ Store location, store design and layout 	<p>At the end of the course the students will be able:</p> <ul style="list-style-type: none"> ➤ Understand importance of store location, store design and layout ➤ Learn to start a retail business and manage it
<p>GE 4</p> <p>Consumer Behaviour</p>	<p>At the end of this course students will gain knowledge about:</p> <ul style="list-style-type: none"> ➤ Basics of consumer behaviour ➤ Consumer protection and consumer rights ➤ Redressal agencies 	<p>At the end of the course the students will be able:</p> <ul style="list-style-type: none"> ➤ To choose wisely while purchasing products ➤ To know their rights as consumers ➤ To know about the redressal agencies
<p>GE 4</p> <p>Economics of Resources</p>	<p>At the end of this course students will gain knowledge about:</p> <ul style="list-style-type: none"> ➤ The concepts and issues in the realm environmental economics and sustainable development ➤ Economics of resources and their use against the background of growing global concerns ➤ Significance of the management of environment and resources for business ➤ The economics of human resource development 	<p>At the end of the course the students will be able:</p> <ul style="list-style-type: none"> ➤ To understand the relationship between economics and environment ➤ To understand Economics of energy, water and human resources ➤ Understand the global environmental issues and sustainable development

SEMESTER IV		
CC 12 Fundamentals of Investment	<p>At the end of this course students will gain knowledge about:</p> <ul style="list-style-type: none"> ➤ Different investment alternatives ➤ The framework of analysis of different investment alternatives ➤ Role of SEBI and stock exchanges in investor protection ➤ Investor grievances and their redressal system 	<p>At the end of the course the students will be able:</p> <ul style="list-style-type: none"> ➤ Understand different investment alternatives ➤ To analyse different investment alternatives ➤ To analyse and undertake portfolio diversification ➤ To redress grievances of investment ➤
CC 13 Income Tax (Direct Tax)	<p>At the end of this course students will gain knowledge about:</p> <ul style="list-style-type: none"> ➤ Basic concepts, principles and provisions of Income Tax Act, 1961 ➤ Exemptions and exclusion allowed under Section 10 ➤ Computation of taxable Income from salary ➤ Computation of taxable Profits/Gains from Business or Profession ➤ Computation of total taxable income and tax liability 	<p>At the end of the course the students will be able:</p> <ul style="list-style-type: none"> ➤ To determine the residential status of a person ➤ To compute taxable Income from Salary ➤ To compute taxable Profits/Gains from Business or Profession ➤ To compute Total taxable Income of an individual assessee ➤ To compute tax liability of an individual assessee
CC 14 Accounting For Service Organisation	<p>At the end of this course students will gain knowledge about:</p> <ul style="list-style-type: none"> ➤ Practical aspects of accounting for service organizations such as banks, general insurance companies, underwriters and hotels. 	<p>At the end of the course the students will be able:</p> <ul style="list-style-type: none"> ➤ To prepare financial statement of banking companies ➤ To prepare financial statement of general insurance companies ➤ To prepare financial statement of hotels ➤ To calculate liability underwriters

<p>SEC 2</p> <p>Company Act & IPR</p>	<p>At the end of this course students will gain knowledge about:</p> <ul style="list-style-type: none"> ➤ Important provisions of company Act 2013, the patents Act 1970, Indian Copyright Act 1957, The Trademark Act 1999 and Design Act ➤ Regulatory Framework of Companies ➤ Management of Companies ➤ Books of Accounts, Winding-up and Insider Trading ➤ Intellectual Property Rights 	<p>At the end of the course the students will be able:</p> <ul style="list-style-type: none"> ➤ Understand provisions of company Act 2013, the patents Act 1970, Indian Copyright Act 1957, The Trademark Act 1999 and Design Act ➤ Understand Regulatory Framework and management of Companies ➤ Understand Books of Accounts, Winding-up and Insider Trading ➤ Understand provisions of Intellectual Property Rights
<p>SEC 2</p> <p>Business Communication - II</p>	<p>At the end of this course students will gain knowledge about:</p> <ul style="list-style-type: none"> ➤ Constitutional rights and duties ➤ How to use their communication skills actively for the betterment of society ➤ The process of writing for business ➤ Writing in practical business and public situations 	<p>At the end of the course the students will be able:</p> <ul style="list-style-type: none"> ➤ Understand Constitutional rights and duties ➤ To use their communication skills actively for the betterment of society ➤ To write References, Testimonials, Appointment, Promotion and Resignation letters, Office Orders, Notices and Memorandums ➤ To write business letters such Purchase letters, Inquiry, Quotations, Orders, Tenders, Complaint and Sales Letters ➤ To Draft Representations/Petitions, Press Releases and Articles for the Press
<p>SEC 2</p> <p>Computer Applications for Business - II</p>	<p>At the end of this course students will gain knowledge about:</p> <ul style="list-style-type: none"> ➤ Various applications of Information and Communication technologies in business ➤ The mechanism for conducting business transactions through electronic means ➤ Creation and maintenance of a website for business 	<p>At the end of the course the students will be able:</p> <ul style="list-style-type: none"> ➤ To understand the various technologies required for smooth conduct of business operations ➤ To understand the basics of ERP and its application in business. ➤ To learn how to use and apply spreadsheet add-ins to solve business problems. ➤ To design, build and maintain a business website

<p>GE 5</p> <p>Business Statistics - II</p>	<p>At the end of this course students will gain knowledge about:</p> <ul style="list-style-type: none"> ➤ Statistical techniques such Correlation and Regression Analysis, Probability Theory, Sampling Theory, Interpolation and Extrapolation ➤ Application statistical techniques to solve business and real-life problems 	<p>At the end of the course the students will be able:</p> <ul style="list-style-type: none"> ➤ Understand statistical techniques such Correlation and Regression Analysis, Probability Theory, Sampling Theory, Interpolation and Extrapolation ➤ To develop the skills of solving business and real-life problems using statistical techniques
<p>GE 5</p> <p>Business Environment - II</p>	<p>At the end of this course students will gain knowledge about:</p> <ul style="list-style-type: none"> ➤ Various elements and composition of economic, legal and international environment of business ➤ Business environment in Goa 	<p>At the end of the course the students will be able:</p> <ul style="list-style-type: none"> ➤ To understand various elements and composition of economic, legal and international environment of business ➤ To understand Business environment in Goa ➤ To analyse and understand how economic, legal and international environment effect conduct of business
<p>GE 6</p> <p>Indian Economy</p>	<p>At the end of this course students will gain knowledge about:</p> <ul style="list-style-type: none"> ➤ The current economic problems in India ➤ Basic Issues in Economic Development ➤ Basic Features of the Indian Economy ➤ Policy Regimes, Growth, Development and Structural Change ➤ Sectoral trends in India 	<p>At the end of the course the students will be able:</p> <ul style="list-style-type: none"> ➤ To know about the basic issues in the economic development ➤ To learn the basic features of Indian economy ➤ They will understand the change in policy focus from central planning to process of market integration of the Indian economy ➤ Understand Sectoral trends and issues in India
<p>GE 6</p> <p>Salesmanship and Sales Management</p>	<p>At the end of this course students will gain knowledge about:</p> <ul style="list-style-type: none"> ➤ Selling process and salesmanship ➤ Qualities required for good salesman ➤ The significance of sales management ➤ The significance of sales force management 	<p>At the end of the course the students will be able:</p> <ul style="list-style-type: none"> ➤ To understand the significance of Salesmanship ➤ To understand the qualities required for good salesman ➤ To understand the significance of sales management ➤ To understand significance of sales force management ➤ To understand the role of a Sales Manager

<p>GE 6</p> <p>E-Commerce and E- Accounting</p>	<p>At the end of this course students will gain knowledge about:</p> <ul style="list-style-type: none"> ➤ The concept of e-commerce, e-marketing, e-payment system, e-customer relationship management, e-supply chain management and m-commerce ➤ Preparation of accounts using Tally Package 	<p>At the end of the course the students will be able:</p> <ul style="list-style-type: none"> ➤ To Understand the concept of e-commerce, e-marketing, e-payment system, e-customer relationship management, e-supply chain management and m-commerce ➤ To prepare ledger accounts and financial statements such as Trial balance, Income Statement and Balance Sheet using Tally Package
<p>GE 6</p> <p>Financial Management</p>	<p>At the end of this course students will gain knowledge about:</p> <ul style="list-style-type: none"> ➤ The long term and short-term financial decisions pertaining to dividend and working capital management ➤ The role and responsibilities of a Finance Manager ➤ The practical skills for Financial Management 	<p>At the end of the course the students will be able:</p> <ul style="list-style-type: none"> ➤ To understand the importance working capital thereby its estimation ➤ To understand the importance of cash management and receivables management ➤ To prepare cash budgets ➤ To understand the Inventory management and the various techniques applicable ➤ To understand the role and responsibilities of a Finance manager
<p>SEMESTER V</p>		
<p>CC 15</p> <p>Industrial Management</p>	<p>At the end of this course students will gain knowledge about:</p> <ul style="list-style-type: none"> ➤ Industrial and Scientific Management, factory location and plant layout ➤ Industrial Productivity, work environment and Occupational hazards ➤ Total quality management and methods of total quality management ➤ Practices related to industrial safety and occupational health ➤ Manufacturing environment 	<p>At the end of this course students will be able to:</p> <ul style="list-style-type: none"> ➤ To apply principles of scientific management ➤ To create work environment that will raise industrial productivity and reduce occupational hazards ➤ To meet expectations of customers by managing quality ➤ To adopt safety measures and maintain health at workplace

<p>CC 16</p> <p>Indian Monetary & Financial System</p>	<p>At the end of this course students will gain knowledge about:</p> <ul style="list-style-type: none"> ➤ Components of money supply and the role of the central bank in controlling money supply ➤ The structure and composition of the financial system. ➤ The functioning of the money and capital markets in an economy. ➤ The financial institutions and the major financial services in India. 	<p>At the end of this course students will be able to:</p> <ul style="list-style-type: none"> ➤ To explain the role of central bank in controlling money supply ➤ To explain the role of RBI, SEBI etc. in the financial system of India ➤ To understand the financial institutions, financial instruments and financial services ➤ To understand the functioning of the money and capital markets in India
<p>Discipline Specific Elective (DSE) - Accounting</p>		
<p>DSE 1</p> <p>Income tax & Goods & Service Tax</p>	<p>At the end of this course students will gain knowledge about:</p> <ul style="list-style-type: none"> ➤ Different provisions of Income Tax Act, 1961 with regards to Income from House Property, Capital Gains and Income from other sources ➤ Concepts of Goods and Services Tax and Types of GST returns 	<p>At the end of this course students will be able to:</p> <ul style="list-style-type: none"> ➤ Compute taxable income from House Property, Capital Gains and other sources ➤ Apply provisions of Income Tax Act with regards to clubbing of income, advance payment of Tax, compute tax liability, filing of returns, set off and carry forward of losses ➤ Apply the provisions of Income Tax Act with regards to deductions from Gross Total Income ➤ To calculate GST
<p>DSE 2</p> <p>Auditing</p>	<p>At the end of this course students will gain knowledge about:</p> <ul style="list-style-type: none"> ➤ The principles, methods, techniques of auditing and their applications to understand the objective and concepts of auditing ➤ Generally accepted auditing procedures and of techniques and skills 	<p>At the end of this course students will be able to:</p> <ul style="list-style-type: none"> ➤ Understand the concept, principles, methods, techniques of auditing and their applications ➤ Understand the objective of auditing ➤ To do vouching, verification and valuation ➤ Undertake audit of small business firms.

<p>DSE 3</p> <p>Government Accounting</p>	<p>At the end of this course students will gain knowledge about:</p> <ul style="list-style-type: none"> ➤ Difference between commercial accounting and government accounting ➤ Principles and classification of government accounting in India ➤ Accounting for local self-governing bodies such as Municipalities and city corporations, Panchayats and Zilla Panchayats ➤ Accounting and Audit of Works Expenditure ➤ Accounting of statutory corporations such as electricity corporations and state transport corporations 	<p>At the end of this course students will be able to:</p> <ul style="list-style-type: none"> ➤ Prepare accounts of local self-governing bodies such as Municipalities and city corporations, Panchayats and Zilla Panchayats. ➤ Prepare accounts of statutory corporations such as electricity corporations and state transport corporations.
<p>DSE 4</p> <p>Financial Reporting</p>	<p>At the end of this course students will gain knowledge about:</p> <ul style="list-style-type: none"> ➤ Concept, users, objectives and components of financial reporting ➤ Framework for preparation and presentation of financial statements such as Accounting Standards, GAAP and US GAAP ➤ Concept, need importance and practical problems in Value Added Statements (VAS) ➤ International Financial Reporting Standards and IND-AS 	<p>At the end of this course students will be able to:</p> <ul style="list-style-type: none"> ➤ To know the concept of financial reporting ➤ To know practical aspects of corporate financial reporting like revenue recognition, earnings per share, value added statement, fair value, etc.

Discipline Specific Elective (DSE) – Cost Accounting		
DSE 1 Cost Accounting - I	At the end of this course students will gain knowledge about: <ul style="list-style-type: none"> ➤ Basic concepts of cost accounting ➤ Material cost and control ➤ Stores control ➤ Material Issue Pricing and Control 	At the end of this course students will be able to: <ul style="list-style-type: none"> ➤ Understand meaning, types of material, procedure for purchase of materials ➤ Calculate of material purchase price and types of purchase system ➤ Calculate Economic Order Quantity ➤ Understand Material Issue Pricing and Control
DSE 2 Cost Accounting - II	At the end of this course students will gain knowledge about: <ul style="list-style-type: none"> ➤ Accounting for monetary benefit, fringe benefits, overtime premium, holiday and vacation pay, idle time, labour turnover ➤ Methods of labour remuneration, Incentive Schemes-Individual and Group, profit sharing, Calculation of Gross wages and Net wages, Individual incentive schemes and Group bonus schemes and Labour cost per unit. ➤ Overhead classification, Allocation and Apportionment ➤ Procedure for accounting of overhead cost, Overhead absorption rates, actual and predetermined overhead rate, 	At the end of this course students will be able to: <ul style="list-style-type: none"> ➤ Account for monetary benefit, fringe benefits, overtime premium, holiday and vacation pay, idle time, labour turnover. ➤ To calculate labour remuneration, gross wages and net wages. ➤ Account for overhead cost, actual and predetermined overhead rate.
DSE 3 Techniques of Costing	At the end of this course students will gain knowledge about: <ul style="list-style-type: none"> ➤ Techniques of costing and application of techniques of costing 	At the end of this course students will be able to: <ul style="list-style-type: none"> ➤ Calculate marginal cost, break-even point, margin of safety ➤ Apply techniques of marginal costing for business decision making ➤ Calculate different variance based on Standard Costing ➤ To design management control system

<p>DSE 4</p> <p>Management Accounting</p>	<p>At the end of this course students will gain knowledge about:</p> <ul style="list-style-type: none"> ➤ The nature and concepts of management accounting ➤ Budgetary control and preparation different types of functional budgets ➤ Capital budgeting and techniques of capital budgeting ➤ Target costing process ➤ Enterprise Resource Planning 	<p>At the end of this course students will be able to:</p> <ul style="list-style-type: none"> ➤ To prepare different types of functional budgets ➤ To evaluate projects using capital budgeting techniques ➤ Acquire basic knowledge of Target costing and ERP system ➤ To take effective managerial decisions by understanding the tools and techniques of management accounting
<p>SEMESTER VI</p>		
<p>CC 17</p> <p>Human Resource Management</p>	<p>At the end of this course students will gain knowledge about:</p> <ul style="list-style-type: none"> ➤ Human Resource Management, Job Analysis and Design, Recruitment, Selection and Placement ➤ Employee Compensation, Empowerment and employee participation in management ➤ Labour welfare, labour absenteeism, labour turnover and trade unions ➤ Recent trends in HRM, competencies and learning organizations, the role of HR in Business Process Re-engineering 	<p>At the end of this course students will be able to:</p> <ul style="list-style-type: none"> ➤ To do job analysis and prepare job design ➤ Prepare plan for employee compensation and employee participation in management. ➤ To design labour welfare scheme ➤ To take necessary steps for labour absenteeism and labour turnover.

<p>CC 18</p> <p>International Economics</p>	<p>At the end of this course students will gain knowledge about:</p> <ul style="list-style-type: none"> ➤ The role of international trade and the importance of trade policy in the current global scenario ➤ Importance of investment flows across countries and their dependence on various macroeconomic variables ➤ The key accounts of the balance of payments ➤ How exchange rates are determined in the markets for foreign exchange ➤ The connection between balance of payments and exchange rate movements ➤ Meaning and significance of regional and multilateral trade negotiations 	<p>At the end of this course students will be able to:</p> <ul style="list-style-type: none"> ➤ To know the importance of international trade to national economies ➤ To know importance of foreign investment in growth and development ➤ The connection between balance of payments and exchange rate movements ➤ To know the role of trade blocks and WTO in promoting liberal trade in the world
<p>Discipline Specific Elective (DSE) - Accounting</p>		
<p>DSE 5</p> <p>Advanced Company Accounts</p>	<p>At the end of this course students will gain knowledge about:</p> <ul style="list-style-type: none"> ➤ Preparation of financial statements of limited companies ➤ Accounting for Mergers, Amalgamations, Internal and External Reconstruction of Companies ➤ Valuation of Shares ➤ Valuation of Goodwill 	<p>At the end of this course students will be able to:</p> <ul style="list-style-type: none"> ➤ Prepare financial statement of limited companies ➤ Prepare ledger accounts and Balance Sheet of the companies undergoing Amalgamation, Mergers and Acquisitions ➤ To do valuation of Shares ➤ To do valuation of Goodwill
<p>DSE 6</p> <p>Accounting - I</p>	<p>At the end of this course students will gain knowledge about:</p> <ul style="list-style-type: none"> ➤ Preparation of accounts of Hire Purchase business ➤ Preparation of accounts in respect of Royalty ➤ Preparation of Branch Accounts ➤ Preparation of Departmental Accounts 	<p>At the end of this course students will be able to:</p> <ul style="list-style-type: none"> ➤ Prepare accounts of Hire Purchase Businesses ➤ Prepare accounts in respect of Royalty ➤ Prepare Branch accounts ➤ Prepare Departmental accounts

<p>DSE 7</p> <p>Accounting - II</p>	<p>At the end of this course students will gain knowledge about:</p> <ul style="list-style-type: none"> ➤ Accounting for Professionals ➤ Investment Accounting ➤ Redemption of Debentures ➤ Liquidation of Companies 	<p>At the end of this course students will be able to:</p> <ul style="list-style-type: none"> ➤ Prepare accounts for Professionals ➤ Prepare Investment Accounts ➤ Prepare accounts for Redemption of Debentures ➤ Prepare accounts on Liquidation of Companies
<p>DSE 7</p> <p>Corporate Accounting and Tax planning</p>	<p>At the end of this course students will gain knowledge about:</p> <ul style="list-style-type: none"> ➤ Accounting related to Holding companies ➤ Theoretical and practical aspect of incorporation of a company and the prior profit/loss associated with it. ➤ Employee Stock Option Plan (ESOP) and also the accounting of ESOP ➤ Understand Corporate tax planning provisions 	<p>At the end of this course students will be able to:</p> <ul style="list-style-type: none"> ➤ Prepare accounts of Holding companies ➤ Calculate profit/loss prior to incorporation ➤ Do accounting for Employee Stock Option Plan (ESOP)
<p>DSE 8</p> <p>Project Work</p>	<ul style="list-style-type: none"> ➤ Project work and the report shall be based on field work /library work /laboratory work/ on the job training or similar work assigned by the teacher 	<ul style="list-style-type: none"> ➤ Students will acquire skills, competencies, and knowledge needed to engage in lifelong learning. ➤ Students will be able to identify, analyze, and solve problems creatively through sustained critical investigation.

Discipline Specific Elective (DSE) – Cost Accounting		
<p>DSE 5</p> <p>Advanced Cost Accounting - I</p>	<p>At the end of this course students will gain knowledge about:</p> <ul style="list-style-type: none"> ➤ Conceptual and working knowledge of methods of cost accounting such as Job costing, Batch costing and Operating costing ➤ Reconciliation of Costing profit with Financial Profit ➤ Tools and techniques of cost control and Cost reduction 	<p>At the end of this course students will be able to:</p> <ul style="list-style-type: none"> ➤ Prepare cost sheet and calculate cost of production under Job costing and Batch costing ➤ Prepare cost sheet of transport, entertainment and hotels under Operating Costing ➤ Reconcile costing profits with financial profit ➤ Understand the importance and techniques of cost control and cost reduction
<p>DSE 6</p> <p>Cost & Management Audit</p>	<p>At the end of this course students will gain knowledge about:</p> <ul style="list-style-type: none"> ➤ Meaning, nature, objectives and scope of cost audit ➤ Important sections of Companies Act 2013 relating to Cost Audit ➤ Planning and techniques of cost audit ➤ Cost Accounting Record and audit rules 	<p>At the end of this course students will be able to:</p> <ul style="list-style-type: none"> ➤ To understand the role and responsibility of Cost auditor ➤ Plan and undertake a cost audit ➤ To join ICMA course to become Cost auditor
<p>DSE 7</p> <p>Advance Cost Accounting - II</p>	<p>At the end of this course students will gain knowledge about:</p> <ul style="list-style-type: none"> ➤ Conceptual and working knowledge of methods of cost accounting such as Process costing and Contract costing ➤ Integral and Non- Integral Accounting and implementation of Activity Based Costing ➤ Uniform Costing, Inter Firm Comparison and Responsibility Accounting 	<p>At the end of this course students will be able to:</p> <ul style="list-style-type: none"> ➤ Prepare Process accounts ➤ Prepare advanced contract accounts ➤ Implement Activity Based Costing ➤ Implement Responsibility Accounting

<p>DSE 7</p> <p>Advanced Management Accounting</p>	<p>At the end of this course students will gain knowledge about:</p> <ul style="list-style-type: none"> ➤ The application of management accounting in decision making 	<p>At the end of this course students will be able to:</p> <ul style="list-style-type: none"> ➤ Take decisions with the help of principles management accounting in business
<p>DSE 8</p> <p>Project Work</p>	<ul style="list-style-type: none"> ➤ Project work and the report shall be based on field work /library work /laboratory work/ on the job training or similar work assigned by the teacher 	<ul style="list-style-type: none"> ➤ Students will acquire skills, competencies, and knowledge needed to engage in lifelong learning ➤ Students will be able to identify, analyze, and solve problems creatively through sustained critical investigation