

## B. Com. Course Outcomes (Cos)

| Subject          | Course     | Course Outcomes (Cos)  |
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| <b>English</b>   | <b>I</b>   | At the end of this semester, the student will: Understand the theory of business communication.<br>Learn to write grammatically correct sentences.<br>Develop basic reading and comprehension skills.<br>Learn to write letters of enquiry.  |
|                  | <b>II</b>  | By the end of this semester the student will<br>Further develop comprehension skills.<br>Learn to organize ideas and write paragraphs.<br>Develop an independent response to social issues.<br>Learn to write routine office letters.  |
|                  | <b>III</b> | Learn to interpret visual data and write with clarity.<br>Develop the ability to logically construct an argument.<br>Learn to write business and regular office letters.   |
|                  | <b>IV</b>  | Learn to summaries arguments<br>Use language imaginatively<br>Understand how to use the electronic modes of communication<br>Speak confidently and express ideas with clarity<br>Handle job-related correspondence with competence.  |
|                  | <b>V</b>   | Write sales letters and draft representations.<br>Prepare Questionnaires and conduct market surveys.<br>Critically respond to and write about gender related issues.   |
|                  | <b>VI</b>  | Respond to socially relevant issues.<br>Write official reports<br>Prepare press releases and handouts.<br>Understand the role and importance of Public Relations in a business organization.   |
| <b>ECONOMICS</b> | <b>I</b>   | To familiarize the students with concepts and issues related to Micro Economics.<br>To make students understand the fundamentals of consumer behavior.   |
|                  | <b>II</b>  | To analyse the concepts and types of markets<br>To understand the functioning of various markets.  |
|                  | <b>III</b> | To familiarize the students with the various issues in monetary economics and explain how these issues are all inter-related.<br>To enable students to understand the issues related to money and banking and their significance to the development of an economy.                     |
|                  | <b>IV</b>  | To enable students to understand the issues related to international trade and their Significance to the development of an economy.  |
|                  | <b>V</b>   | To enable students to understand the working of the fiscal system in an economy with special reference to India.   |
|                  | <b>VI</b>  | To introduce the students to the various developmental issues facing the Indian economy..  |
| <b>COMMERCE</b>  | <b>I</b>   | The purpose of this paper is to impart the basic principles of management with a view to impart the basic principles of management with a view to prepare the students to face up to the emerging challenges of managing resources, managing business processes and managing managers. |
|                  | <b>II</b>  | To introduce students to the concepts of marketing along with core marketing concepts.<br>To acquaint students with the current developments in the field of marketing.  |
|                  | <b>III</b> | To help acquire proper understanding and practice by students in various professional skills.  |
|                  | <b>IV</b>  | To help acquire proper understanding and practice by students in various professional skills.  |
|                  | <b>V</b>   | To introduce students with concepts of Financial Management and Indian Financial system.<br>To acquaint students about concepts of capitalization, financial intermediaries.<br>To make students aware of investment, investment banking and risk and return.                          |
|                  | <b>VI</b>  | To introduce students with concepts of Financial Markets and their working..<br>To Acquaint students about the history and reforms of Capital Market..<br>To make students aware of working of stock exchanges.  |

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| <b>ACCOUNTANCY</b>          | <b>I</b>    | <p>To enable the students to understand the basic theory concept of preparation of accounts.<br/>To enable the learner to understand and relate the theories with practical along with the standards lay down.</p> <p>To understand the basic concept of preparation of final accounts of Sole Traders and Manufacturers.</p> <p>To understand the basic concept of preparation of Branch Accounts, accounting procedure adopted and evaluation of performance of branch.</p> <p>To enable the students to understand the preparation of Departmental Accounts and inter- department comparisons.</p>  |
|                             | <b>II</b>   | <p>To enable the students to understand the Concept for classification of expenditure and receipts- classification of expenditure, receipts and losses into capital, revenue and deferred revenue.</p> <p>To enable the students to understand the basic fundamentals of need and method of providing depreciation. To correlate the lifespan of the asset with yearly extinguishment as expenditure.</p> <p>To enable the students to understand the concept of sale of goods through agents and to improve their understanding on how large scale business carryout voluminous sale with the help of outsiders by minimizing the overhead.</p> |
|                             | <b>III</b>  | To enable the students to understand how double entry transactions are recorded/posted in ledger and to make analytical study of scrutinizing the ledger with each transaction recorded.   |
|                             | <b>IV</b>   | <p>To enable the students to understand the impact on revenue in preparation of financial statement of Joint stock companies in pre and post incorporation period.</p> <p>To understand the legal provisions laid down for redemption of preference shares and understanding the journal entries to redeem the shares.</p>   |
|                             | <b>V</b>    | <p>To enable the students to understand the theoretical and practical aspect of importance of budget in commercial establishment, deviation and corrective measures to meet its core objective as per estimate.</p> <p>To understand the financial reliability and limitations of an organization with comparative analysis of two year's financial statements.</p>  |
|                             | <b>VI</b>   | <p>To understand the various vouchers prepared by the organization as documentary evidence for the financial statement prepared by the company and its evaluation by auditor.</p> <p>To understand the special points to be covered by the auditor in carrying out the audit of certain organizations and keeping them as checklist for audit.</p>   |
|                             | <b>VII</b>  | <p>To enable students to understand the different elements of cost, comparative analysis of cost for each cost centre, cost reduction method and make profitability statement.</p> <p>To enable students to understand basic component of costs of materials, labour, and factory overhead used to process units of production at each process/department, determining the cost of a finished unit</p>   |
|                             | <b>VIII</b> | <p>To enable the students to understand and analyze the reasons for changes in the financial position of a company between two Balance Sheets.</p> <p>To enable the students to understand the reasons for valuation of shares, various methods to carry out the valuation</p>   |
|                             | <b>IX</b>   | <p>To enable the students to understand and analyze the reasons for changes in the financial position of a company between two Balance Sheets.</p> <p>To enable the students to understand the reasons for valuation of shares, various methods to carry out the valuation</p>   |
|                             | <b>X</b>    | <p>To understand the basics of income-tax as part of direct tax laws and the elementary definitions.</p> <p>To understand the theory and its practical application in preparation of computation of income under the head "Income from Salary" "Income from House Property", "Income from Business/Profession" &amp; "Income from Other Sources"</p>   |
| <b>Business Mathematics</b> | <b>I</b>    | <p>To Understand Mathematical tools</p> <p>To know Practical applicability</p>   |
|                             | <b>II</b>   | <p>To Understand Mathematical tools</p> <p>To know Practical applicability</p>   |
| <b>Commercial Geography</b> | <b>I</b>    | <p>Awareness of geographical issues.</p> <p>Understanding concepts of geographical practical applicability</p>   |
|                             | <b>II</b>   | <p>Understanding of environmental concerns such as ecosystems, population and pollution</p> <p>Sensitization towards issues of conservation of natural resources</p>   |

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| <b>Advertising</b>           | <b>I</b>    | To understand Techniques of advertising<br>Appeals in advertising<br>Effective advertising  |
| <b>Computer Applications</b> | <b>I</b>    | To understand the importance and requirement of computers in day to day life.<br>To enable the students to understand latest Computer technology<br>To make the students computer literate<br>To emphasis the use of computer in the modern world To aware about Operating Systems                  |
|                              | <b>II</b>   | To train students in Word Processor and Spreadsheet<br>To enable students to prepare and present PowerPoint presentations<br>To help students in understanding the concept of Database  |
|                              | <b>III</b>  | To enable the students to understand graphics in Computer<br>To make them comfortable in designing To encourage the students in expressing their ideas and views through graphical software<br>To develop a comprehensive view of computer Graphics<br>To learn different types of graphic software |
|                              | <b>IV</b>   | To familiarize the students with internet which will help them in their academics.<br>2. To help them understand the importance of E-Commerce<br>3. To train the students in the use of microcomputers, equipments and software in development of speed and accuracy to meet job requirements.      |
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|                              | <b>IX</b>   | To know the concepts of ASP<br>To make students aware about Basic JAVA Programming<br>To understand Why java is important to the Internet, Java Applets And Applications, Security, Portability   |