

**The Cuncolim Educational Society's
COLLEGE OF ARTS AND COMMERCE
CUNCOLIM, SALCETE, GOA - 403 703**

Programme Outcome for Bachelor in Commerce (Honours):

- PO1:** In the field of professional education commerce graduates can pursue courses such as Chartered Accountant (C.A.) Company Secretary (C.S.) Certified Public Accountant (C.P.A.) Certified Management Accountant (C.M.A) etc.
- PO2:** In the field of professional education commerce graduates can pursue courses such as Cost and Management Accountant (C.M.A.), Company Secretary (C.S.), Cost and Work Accountant (CWA), Certified Public Accountant (C.P.A.) Certified Management Accountant (C.M.A) etc.
- PO3:** In the areas of Jobs commerce graduates student can pick jobs: In Banking and Insurance companies, in private and public organization and as an accountant in private and public sector.
- PO4:** In the area of consultancy, commerce graduate can also opt careers as account consultant, Management consultant, Tax and GST consultant in current era of business, Financial Consultants, Stock Brokers, Merchant Bankers, Budget Consultant, Financial Portfolio Manager, Project Formulation Manager.
- PO5:** Commerce graduate can venture in to a business with the commerce base and can also create job opportunities for others.

DEPARTMENT OF ENGLISH

Courses taught by the Department of English

COURSE OUTCOME (CO)

CLASS:FYBCOM -SEMESTER: I

COURSE:SPOKEN ENGLISH/AECC 1

- CO1:** Describing a visual or an object.
- CO2:** Explaining and giving cause and effect.
- CO3:** Narrating an experience with descriptive detail.
- CO4:** Providing relevant information.
- CO5:** Using alternatives to slang.
- CO6:** Taking an active part in group discussion.
- CO7:** Eliciting and showing respect for the views of others.
- CO8:** Disagreeing, arguing, and using persuasive speech in appropriate language.

SEMESTER:II

COURSE: BUSINESS COMMUNICATION /(AECC 3) (Modern Communication skills)

- CO1:** Increase in the students ability to communicate orally while using technology.
- CO2:** Improved collaboration and communication skills
- CO3:** Enhanced multimedia literacy skills.
- CO4:** Better established online social presence.

Course outcomes of bachelor of commerce (Honours)

F.Y.B.Com.

Semester-IA

General Management- (CC1)

CO.1: Expose students to importance, levels and functional areas of business Management

CO. 2: Sensitize the students about management theories & Japanese, American and European style of business management.

CO.3: Expose students to managerial decisions and guidelines for effective decision making.

CO.4: Provide an overview of rationality and creativity in decision making.

CO.5: Gives an overview of reasons for Change and process of change.

CO.6: Highlights the factors resulting in resistance to change and measures to overcome resistance to change.

CO7: Provides an overview of organizational conflicts and conflict management.

CO.8: Provides an overview of Green management, Stress management, Supply Chain management and Logistic management

Financial Accounting (CC2)

Co.1: Study of practical aspects of single entry. Conversion of single entry into double entry.

Co.2: Acquaint with practical aspects of depreciation and knowledge of calculation of depreciation by using different methods of depreciation.

Co.3: Knowledge of accounting procedures for equity shares, preference shares and buy-back of shares.

Co. 4: Acquaint with accounting procedure for redemption of preference shares.

Principles of Insurance (GE 1)

CO.1: Knowledge on risks and ways to handle risks

CO.2: Knowledge of the concept of insurance and the IRDA Act.

CO3: Knowledge of life insurance and the type of policies.

CO.4: Knowledge of General insurance and the type of policies

Marketing Management (GE1)

CO.1: Interpret complex marketing issues

CO.2: problems using relevant theories,

CO.3: concepts and methods with regard to ethical conduct of the business.

Semester-II

Introduction to marketing (CC 5)

CO.1: Provides an overview of marketing concepts and scope of marketing

CO.2: Sensitizes the students about marketing research, environment & segmentation.

CO.3: Understand the components of marketing mix, sales force management and global marketing

CO.4: Provides knowledge about consumerism, social aspects of marketing & service marketing.

CO.5: Provide an overview of Catalogue, Kiosk, Tele & On-line marketing.

Co. 4: Acquaint with accounting procedure for redemption of preference shares.

Financial statement analysis and interpretation (CC6)

CO.1: - Preparation of Company final accounts based on IFRS and IND - AS (as per schedule III

of company Act 2013).

CO.2: Analyze and interpret common size and comparative statements, trend analysis, and analysis

CO.3: Study of concepts of economic value added and calculation of EVA.

CO.4: Preparation and presentation of Cash Flow Statement.

Practice of Insurance (GE 2)

CO.1: Knowledge of the insurance claim management procedures.

CO.2: Identify the role of intermediaries in insurance business.

CO.3: Describe the marketing strategies adopted by insurance companies.

CO.4: Knowledge of the emerging concepts in the insurance industry.

Services Marketing (GE2)

CO.1: Understand the concept of services and the role of service sector in India.

CO.2: Know about the marketing mix for services and its seven P's in detail.

CO.3: Understand the concept of customer satisfaction and factors affecting customer satisfaction.

CO.4: Acquaint with the service delivery and customer Retention.

Specialised Accounting (GE 2)

Co.1: Knowledge of account in respect of Insurance claims.

CO2: Knowledge of account in respect of Voyage accounts.

CO.3: Knowledge of Non-profit organization.

CO.4: Knowledge of lease accounting.

S.Y. B. Com.

Semester: III

Business Finance (CC 9)

CO.1: Understand the importance and concept of finance and planning finances in business.

CO.2: Knowledge of classification of business.

CO.3: Understand the concept of capitalisation and its determination.

CO.4: Understand the concept of capital structure, capital gearing and trading on equity.

Fundamentals of Cost Accounting (CC 10)

CO.1: Understand concept of elements of Cost Accounting.

CO.2: Knowledge on preparation of Cost sheet.

CO.3: Understand the concept of contract costing and knowledge on preparation of contract account.

CO.4: Understand the concept of Process costing and preparation of Process cost account.

Entrepreneurship Development (CC-11)

CO.1:1. Students will be able to develop and strengthen entrepreneurial qualities

CO.2: Students will be motivated to be self- employed.

CO.3: Learners will get theoretical knowledge on how to start an enterprise as well as practical

knowledge through assignments regarding challenges faced by entrepreneurs.

Semester IV

Fundamentals of Investment (CC 12)

CO.1: Knowledge of the investment environment in India

CO.2: Identify the financial assets available for investment

CO.3: Analyse a portfolio and identify the financial derivatives

CO.3: Knowledge of investor protection system in India

Income Tax (CC 13)

CO. I: Knowledge of different concept and terminologies Income Tax.

CO.2: Knowledge on computation of income from Salary.

CO.3: Knowledge on computation of profit & gain of Business or Profession.

CO.4: Understanding on Permissible deduction.

CO.5: Knowledge on computation of Total Income and Tax Liability.

Collective Bargaining & Negotiation Skills (SEC)

CO.1: Understand the basic concepts and practices of collective bargaining and negotiation skills

in terms of innovations, as well as its features.

CO.2: Awareness about the latest developments in the field of collective bargaining and negotiation skills.

CO.3: Students also will be able to understand the changing trends in business world.

T.Y.B.Com.

Semester-V

Industrial Management- (CC 15)

CO.1: Acquaints the students with the elements of Industrial and Scientific management.

CO.2: Expose students to various aspects of Plant Location & Plant Layout.

CO.3: Sensitize the students about significance of Industrial productivity and the role of N.P.C.

CO.4: Provide the overview of factors affecting work environment and occupational hazards.

CO.5: Familiarize the students with T.Q.M. principles & methods.

CO.6: understand the objectives of safety management.

CO.7: Make students aware about Industrial accidents, causes, effects and code of practice for accident prevention.

CO.8: Understand the significance of occupational health and the role of NIOH & OHSAS.

Accounting Major1: Income Tax & Goods and Service Tax (DSE 1)

CO 1: Explain different provisions with regards to Income from House Property, Capital Gains and Income from Other Sources.

CO 2: Explain basic concepts of Goods and Service Tax and types of GST returns.

CO 3: Compute taxable income from House property, Capital Gains and Other Sources.

CO 4: Apply provisions of Income Tax Act with regards to Clubbing of Income, Advance Payment of Tax, Compute Tax liability, Filing of Returns and Set off and Carry forward of Losses.

CO 5: Apply the provisions of Income Tax Act with regards to deductions from Gross Total Income.

Accounting Major2: Auditing (DSE 2)

CO1: Define auditing with its relevant technicalities.

CO2: Explain the meaning, purpose, basic principles, advantages and limitations of auditing with its evolutionary history and relation with domain of accountancy.

CO3: Describe the scope of audit with reference to applicable standard on auditing and qualities required in an auditor to accomplish the purpose of audit.

CO4: Explain various classes of audit with their distinct merits and demerits.

CO5: Apply techniques of auditing in examining

CO6: Infer the contents of an audit report.

CO7: Evaluate an organization's internal control system

Accounting Major 3: Government Accounting (DSE 3)

CO.1: Knowledge of concepts and procedures in Government Financial administration.

CO.2: Preparation of Accounts for panchayats and municipalities

CO.3: Knowledge of concepts and use of techniques for budgeting and project evaluation.

CO.4: Knowledge of Accounts of statutory corporations.

ACCOUNTING Major 4: Financial Reporting (DES 4)

CO.1: Acquaint with Corporate Financial Reporting System.

CO.2: Study of accounting pronouncements.

CO.3: Knowledge and practical procedure of segment reporting, value added statements and human resource reporting

CO.4: Acquaint with International Financial Reporting Standards and IND-ASA

Cost Accounting-I Major 1- I(DSE 1)

CO.1: Familiarize the students with cost concept, terminology & need for cost accounting.

CO.2: Acquaint students with the procedure of buying materials & the calculation of purchase price.

CO.3: Provide an overview of need & dimensions of material control.

CO.4: Make students aware about store department & computation of stock levels & E.O.Q.

CO.5: Expose students to various methods of pricing of materials.

COST ACCOUNTING-II Major II (DSE 2)

Cost Accounting-II (Discipline Specific papers)

CO.1: Study of labour cost and control.

CO.2: Acquaint with practical aspects of labour remuneration and knowledge of calculation of labour remuneration by using different methods of remuneration and incentive schemes.

CO.3: Study of overhead classification, allocation and apportionment. Preparation of statements of apportionment and re-apportionment of overhead.

CO.4: Study of procedure for overhead absorption. Acquaint with methods of absorption of Overhead.

Cost Accounting Major3: Techniques of Costing DSE 3

CO1: Application of technique of Marginal Costing in Decision Making.

CO2: Application of technique of Standard Costing and Variance analysis.

CO3: Knowledge of management control system.

CO 4: Acquaint with management reporting system.

Cost Accounting Major 4: Management Accounting -I (DSE 4)

CO.1: Understanding of the application of accounting technique for management.

CO.2: Knowledge on different of types of functional budget and how-to preparation the same.

CO.3 Knowledge on different methods of capital budgeting.

CO.4: Knowledge of target costing.

Semester VI

HUMAN RESOURCE MANAGEMENT (CC 17)

CO.1: Kneads all aspects of HRM to enable the students comprehend the key and vital issues of HRM in a dynamic environment.

CO.2: Provide an overview of Human Resource Planning, Job analysis and Job design.

CO.3: Sensitize the students about recruitment, selection and placement procedure.

CO.4: Understand the concept of wages, systems of wage payment and Incentive plans.

CO.5: Discuss about Employee Empowerment and conditions necessary for Employee empowerment.

CO6: Provide knowledge about Workers Participation in management and Labour Welfare agencies.

CO.7: Throw light on the role of Trade Unions and major aspects of Labour Turnover and Labour Absenteeism.

CO.8: Provide an overview of modern trends in Human Resource Management.

Advanced Company Accounts-Major V (DSE 5)

Co1: Preparation of Company final accounts based on IFRS and IND - AS (as per schedule III of company Act 2013).

CO2: Study of accounting procedure of internal reconstruction.

CO3: Acquaint with valuation of goodwill and shares.

CO4: Study mergers and acquisitions

Accounting – I Major 6 (DSE 6)

CO.1: Prepare hire purchase accounts in the books of accounts of hire purchaser and hire seller

CO.2: Prepare royalty accounts in the books of the lesser.

CO.2: Prepare in departmental accounts for internal control in a business.

CO.:4 Prepare branch accounts for domestic branches.

Accounting -II Major 7 (DSE 7)

CO.1: Preparation of accounts for Fire insurance claims.

CO.2: Knowledge of concepts and preparation of Investment accounts.

CO.3: Knowledge on preparation of redemption of debentures accounts.

CO 4: Understand the concept and practical knowledge on Liquidation of Companies.

Advanced Cost Accounting-I Major 5(DSE 5)

Co.1: Study of various aspects of Job Costing and Batch Costing. Preparation of actual and estimated cost statements.

Co.2: Knowledge of Operating cost and preparation of operating cost statements.

Co.3: Acquaint with preparation of Reconciliation of Costing profit with Financial Profit.

Co.4: Study of Cost control and cost reduction.

COST & MANAGEMENT AUDIT-Major 6 (DSC 6)

CO.1: Provides an overview of Cost Audit and forms of audit.

CO.2: Sensitizes the students about Cost Audit and important sections of Companies Act 2013.

CO.3: Understand the techniques of Cost Audi

CO.4: Provides knowledge about Cost Accounting Record Rules.

Advanced Cost Accounting-Major 7 (DSE 7)

Co1: Preparation of process accounts—Inter- Process -Profit and Calculation of equivalent production.

CO2: Study of cost-plus contracts and estimated contracts

CO3: Explain Integral accounts

CO4: Explain non-integral accounts

CO5: -Uniform costing and inter-firm comparison.

DEPARTMENT OF ECONOMICS

Courses taught by the Department of Economics

COURSE OUTCOME (CO)

Course : Indian Monetary and Financial System.

Course code (ECC18)

T.Y.B.COM :(Semester V)

CO1: Identify monetary and financial indicators and learning the concepts and measures of money supply including RBI indices of money supply.

CO2: The students develop the ability to the participants, components, structure of monetary and financial system as well as its role in economic growth of India.

CO3 : The students are able to understand the classification, functions and analysis of all the submarkets of Money Market, Capital Market , financial institutions, financial instruments and financial services in India.

CO4: The students are trained in understanding the structure , functioning and role of banking system in promotion of investment planning and growth culture in India.

CO5: The students are able to understand and analyse the application of knowledge of Indian Monetary and Financial System.

Class T.Y.B.COM

Course : International Economics Course code : (ECC18)

T.Y.B.COM :(Semester VI)

CO1: to be able to know the distinction between internal and international trade and concepts of trade.

CO2: Identify key trade concepts and indicators as terms of trade, structure of Balance of payment, foreign exchange market, classification of rates of exchange and determination of foreign exchange rate.

CO3 : The students are able to identify the major concepts of Foreign Investment, Brain Drain, MNCs and assess its effects on trade and growth.

CO4: The students are able to understand the relationship between Regionalism, Multilateralism and trade specifically and growth, stability in real and nominal terms in general.

CO5: The students will also be able to understand the impact of global trade and institutions that govern global trade.