

**Kamala Education Society's**

**Pratibha College of Commerce and Computer Studies**

**DEPARTMENT OF COMMERCE**

**Course Outcomes**

**F. Y. M. Com. SEM-I**

<b>Course Code:</b>	<b>Course Name:</b>		<b>Course Outcomes</b>
<b>101</b>	<b>Strategic Management</b>	CO1	Conceptual Clarity on Strategic management
		CO2	Development effective Strategy formulation and analytical ability and Skills to design Strategic Plan
		CO3	Development of Applicability skills and Technical skills
		CO4	Development of Technical and Analytical abilities

<b>Course Code:</b>	<b>Course Name:</b>		<b>Course Outcomes</b>
<b>102</b>	<b>Management Accounting</b>	CO1	To understand the concept of Financial Accounting and its limitations, emergence of Management Accounting and Cost Accounting, its advantages and distinction between Management Accounting and Cost Accounting.
		CO2	To understand the concept of Marginal Costing, its applications, different techniques of managerial cost accounting and Fixed and Variable Cost Analysis in decision making process.

		CO3	To understand the concept of budget and budgetary control, types of budgets and preparation of functional budgets in an organization.
		CO4	To understand the concept of Working Capital Management, determination of working capital, components of working capital and accounts receivable and inventory management.

<b>Course Code:</b>	<b>Course Name:</b>		<b>Course Outcomes</b>
<b>103</b>	<b>Advanced Accounting</b>	CO1	Getting familiar with the Advanced Concepts
		CO2	Understanding the Consolidation of Financial Statements of Holding Companies & two Subsidiary Companies
		CO3	To Prepare Statement of Affairs of the Companies in Liquidation
		CO4	In the today's competitive Corporate World to understand the needs and methods of valuation of Goodwill & Shares

<b>Course Code:</b>	<b>Course Name:</b>		<b>Course Outcomes</b>
<b>104</b>	<b>Income &amp; Tax</b>	CO1	To provide the basic knowledge of Income Tax Act. 1961
		CO2	To understand the concepts of Heads of Income and to compute the income under each head.

		CO3	To understand the concept of deductions and provisions of Sec. 80C to 80U
		CO4	To Compute the taxable income of an Individual , Hindu Undivided Family and Companies.

<b>Course Code:</b>	<b>Course Name:</b>		<b>Course Outcomes</b>
<b>113</b>	<b>Production &amp; Operations Management</b>	CO1	Acquaint the students knowledge about Production and Operation Management and recognize the inherent conflict of interest in many business decisions relating to safety consideration and environmental aspects.
		CO2	Understanding the scope and Process of Supply Chain Management and knowledge on various career opportunities in Supply Chain Management.
		CO3	Acquaint the students with knowledge of Production Planning and Control and motivate the students to develop and innovate ideas for Product Design and Development
		CO4	Recognize the importance of Total Quality Management and identification of emerging issues in Production and operation Management

<b>Course Code:</b>	<b>Course Name:</b>		<b>Course Outcomes</b>
<b>114</b>	<b>Financial Management</b>	CO1	Understanding Financial Management and recognizing the Financial System of India
		CO2	Understanding Financial Statements and analyzing the

			Financial Statements
		CO3	To enable the students to make Investment Decisions and study the Capital Budgeting Techniques
		CO4	To understand the meaning and nature of Working Capital and to formulate Credit and Collection policy

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**Course Outcomes**

**F. Y. M. Com. SEM-II**

<b>Course Code:</b>	<b>Course Name:</b>		<b>Course Outcomes</b>
<b>201</b>	<b>Financial Analysis &amp; Control</b>	CO1	Application of IT for financial analysis
		CO2	Generate interest among students to use and apply Excel as a tool for financial analysis.
		CO3	Learn to analyze and identify financially strong and weak companies
		CO4	Develop needed understanding and use of various ratios for financial analysis.

<b>Course Code:</b>	<b>Course Name:</b>		<b>Course Outcomes</b>
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<b>202</b>	<b>Industrial Economics</b>	CO1	Will get an overview of industrial economics •Will know about the concepts used in industrial economics
		CO2	To understand the theories of industrial location • Students will know about industrial imbalance in India
		CO3	To know industrial productivity and efficiency and also industrial productivity, size of firms etc.
		CO4	To know industrial finance and its sources and also understand problems of small and micro industries in India

<b>Course Code:</b>	<b>Course Name:</b>		<b>Course Outcomes</b>
<b>203</b>	<b>Specialized Areas in Accounting</b>	CO1	Describe how contract accounting is used for performance evaluation and decision making
		CO2	Recalls the distinction between Amalgamation in the nature of of purchase and analyses the situation where the Alteration of share capital and internal reconstruction is required
		CO3	To develop competency of students to solve problems relating Special areas in accounting including accounting for Services Sector
		CO4	To Maintain different types of ledgers, prepare documents such as Invoice, Credit Note and Debit Note, identify the different types of returns and their applicability to the business, Monthly Returns, Quarterly Return

<b>Course Code:</b>	<b>Course Name:</b>		<b>Course Outcomes</b>
<b>204</b>	<b>Business Tax Assessment</b>	CO1	To understand the provision for computation of income of various entities.
		CO2	To understand the provisions of returns, assessment and procedure of assessment.
		CO3	To understand need and importance of Tax Planning and Management
		CO4	To understand the Basic concept and framework under GST Act & Customs Act.

<b>Course Code:</b>	<b>Course Name:</b>		<b>Course Outcomes</b>
<b>213</b>	<b>Business Ethics &amp; Professional Values</b>	CO1	To understand How companies ethically operate
		CO2	To understand how CSR activities help the society for better living
		CO3	To understand how ethical practices can be adopted in different areas of business
		CO4	Awareness on the importance of environmental issues and Sustainable Development

<b>Course Code:</b>	<b>Course Name:</b>		<b>Course Outcomes</b>
<b>214</b>	<b>Elements of</b>	CO1	Developing Conceptual Skill and Improving analytical Ability .

	<b>Knowledge Managem ent</b>	CO2	Technical and Practical Oriented Skills
		CO3	Value based and Application Oriented Skills
		CO4	Administrative and Management skills