# Narayan Zantye College of Commerce

# T.Y.B.Com

# Course Outcome

# SEMESTER – V

## Course: Industrial Management (CC 15)

**CO1**: Elementary knowledge of Industrial Management Concept will create awareness among students about the current trends in industrial Management.

**CO2**: Knowledge of work environment and Industrial safety will enable the students in understanding various measures to be adopted for averting industrial accidents & providing safe working environment to workers.

**CO3**: The knowledge of Total Quality Management shall enlighten the students on Quality issues in Industries and create an awareness on ISO, Six sigma & OHSAS Standards.

## Course: Indian Monetary and Financial System (CC 16)

Upon completion of this course, students will be able to: -

CO1: Understand the concept of money and applicability of Monetary Policy of Reserve Bank of India.

CO2: Take appropriate decisions regarding investment in various financial instruments.

CO3: Know the functioning of money market and capital market in India.

CO4: Help to choose a Career in Finance.

## Course: Accounting Major I-Income Tax and Goods & Service Tax (DSE 1)

Upon completion of this course, students will be able to:

**CO1**: **Explain** different provisions with regards to Income from House Property, Capital Gains and Income from other sources.

**CO2: Explain** basic concepts of Goods and Service Tax and Types of GST returns.

**CO3**: **Compute** taxable income from House Property, Capital Gains and Income from other sources.

**CO4**: **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.

**CO5**: **Apply** Provisions of Income Tax Act with regards to deductions from Gross Total Income.

## Course: Cost Accounting Major I - Cost Accounting I (DSE 1)

**CO1**: Students will know the details about cost concepts.
**CO2**: Students will understand material cost and control.
**CO3**: Students will study stores control.
**CO4**: Students will study various methods of pricing of materials.

## Course: Business Management Major I - International Marketing Management (DSE 1)

On completion of this course:

**CO1**:Students will develop an understanding of major issues related to international marketing
**CO2**: Students will acquire skills in researching and analysing trends in global markets and in modern marketing practice
**CO3**: Students will be able to assess an organization's ability to enter and compete in international markets.

## Course: Accounting Major II – Auditing (DSE 2)

**CO1**: Students will audit terms in detail.
**CO2**: Students will understand internal control system
**CO3**: Students will study audit process, vouching, verification, valuation and audit report.
**CO4**: Students will learn developments in auditing such as tax audit, VAT audit, forensic audit and peer review.
**CO5**. Student will know about Audit process.

**CO6**. Students will become aware about Internal Control System maintained by company.

## Course: Cost Accounting Major II - Cost Accounting II (DSE 2)

After completion of the course, students will be able to

**CO1**: Knowledge of preparation of payroll of employees.

**CO2**: Knowledge of concepts of labour cost – monetary benefits, fringe benefits, overtime premium, holiday pay, vacation pay, idle time, labour turnover.

**CO3**: Knowledge of calculations of earnings of employees under various methods of wages.

**CO4**: Knowledge of calculation of collection, allocation, absorption and control of overhead.

## Course: Business Management Major II - Retail Management Strategies (DSE 2)

**CO1**: To acquaint students with Retail management strategies.
**CO2**: To acquaint students about which are the major decisions that needs to be taken by company to manage Retail strategies.
**CO3**: To make students understand the Retail consumer.
**CO4**: To acquaint students regarding servicing the Retail consumer.
**CO5**: To acquaint students regarding Retail strategies devised by company and its implementation.

## Course: Accounting Major III - Government Accounting (DSE 3)

To Develop Accounting Skill in Students and familiarize with practical aspects where in:

**CO1**: Students will prepare Accounts of Panchayat and Municipality in Goa State

**CO2**: Students will prepare Accounts of Transport Corporations in Goa State.

**CO3**: Students will prepare Accounts of Electricity Corporations in Goa State.

**CO4**: Students will understand and prepare profitability statement to find out Pay Back period, Accounting Rate of return, Net present value.

**CO5**: Students will draw the network to find out critical path

## Course: Cost Accounting (DSE - 3) – Techniques of Costing (DSE 3)

Upon completion of this course, students will be able to:

**CO1**: **Explain** the various concepts of Marginal Costing and Absorption Costing.

**CO2**: **Prepare** Marginal Cost Statement and **compute** P/V Ratio, B.E.P. and Margin of safety.

**CO3**: **Apply** Marginal Costing in decision making of the manufacturing units.

**CO4**: **Explain** the concepts of Standard Costing and **compute** different types of variances.

**CO5**: **Explain** the concepts of Management Control System and Management Reporting.

## Course: Business Management Major III-Advertising Management (DSE 3)

**CO1**: On completion of the course, students will be able to understand the fundamentals of advertising, media planning and effectiveness of advertising.

**CO2**: Students will also acquire the knowledge of building the advertisement, advertising agency and career options available.

## Course: Accounting Major IV - Financial Reporting (DSE 4)

**CO1**: Students will be able to understand the concept of financial reporting, contents of reports and recent trends in reporting.

**CO2**: Students will be able to understand framework for preparation and presentation of financial statements, accounting standards in India and guidance notes on accounting standards in India.

**CO3**: Students will be able to know the concept of value added statement, classification, methods, applications and benefits of value added statement for the organization.

**CO4**: Students will be able to understand applicability and scope of accounting standards, International Financial Reporting Standards (IFRS) and Indian Accounting Standards (Ind AS).

## Course: Cost Accounting Major IV - Management Accounting (DSE 4)

To Understand the applications of Cost Accounting Technique of Management:

**CO1**: Students will understand the meaning of Management Accounting.

**CO2**: Students will prepare all the budget

**CO3**: Students will understand and prepare profitability statement to find out Pay Back period,

Accounting Rate of return, Net present value

**CO4**: They will understand Target Costing and enterprise resource planning.

## Course: Business Management Major IV - Services Marketing II (DSE 4)

On completion of this course:

**CO1**: Students will be able to examine the nature of services, and distinguish between products and services.

**CO2**: Students will be able to identify the major elements needed to improve the marketing of services.

**CO3**: Students will develop an understanding of the role of customer service in adding value to the customer's perception of a service.

**CO4**: Students will be able to appraise the nature and development of a services marketing strategy.

**SEMESTER - VI**

## Course: Human Resource Management (CC 17)

**CO1**. Knowledge of HRP

**CO2**. Learning of employees' compensation, empowerment and participation.

**CO3**. Understanding of labour welfare and trade union.

**CO4**. Knowledge of trends in HRM.

## Course: International Economics (CC 18)

Upon completion of this course, students will be able to:-

**CO1**: To know the current scenario of international trade.

**CO2**: To understand the importance of MNCs in the economic development of a country.

**CO3**: To analyze the impact of economic integration and WTO Agreements on trade relations among the countries.

**CO4**: To build an opinion about opportunities and challenges faced by the Indian economy in international trade.

## Course: Accounting Major V - Advanced Company Accounts (DSE 5)

**CO1**: Students will study company final accounts.
**CO2**: Students will study internal reconstruction.
**CO3**: Students will know valuation of goodwill and shares.
**CO4**: Students will understand concepts such as mergers, acquisitions and external reconstruction.

## Course: Cost Accounting Major V - Advanced Cost Accounting I (DSE 5)

To Understand the applications of Cost Accounting Technique of Management:

**CO1**: Students will understand the meaning of job order Costing, Batch costing and the practical aspects of it.

**CO2**: Students will understand the meaning of operating costing i.e. transport costing

**CO3**: Students will understand and prepare Reconciliation statement

**CO4**: They will understand other advance aspects of cost accounting.

## Course: Business Management Major V - Financial Management II (DSE 5)

Upon completion of this course, students will be:

**CO1**: familiarized with concepts, role and techniques of financial management in firms and an insight into various decisions in management of corporate finance.

**CO2**: understand the dividend policy, forms of dividend and types of dividend.

**CO3**: apply the techniques of capital budgeting.

**CO4**: learn to measure the cost of capital and take decisions related to capital structure.

## Course: Accounting Major VI - Accounting I (DSE 6)

Upon completion of this course, students will be able to:

**CO1**: **Prepare** books of accounts under Hire Purchase and Instalment selling system.

**CO2**: **Prepare** books of accounts under Royalty business.

**CO3**: **Explain** the concepts of Departmental Accounts and **prepare** departmental trading, Profit and loss account, General P & L A/c and Balance Sheet of sole trading concern.

**CO4**: **Explain** the concepts under Branch Accounts and **prepare** Branch Accounts under various methods.

## Course: Cost Accounting Major VI - Cost and Management Audit (DSE 6)

**CO1**: Students will study cost audit, management audit, operational audit, efficiency audit, propriety audit, energy audit, VFM audit and performance audit.
**CO2**: Students will understand cost audit and companies Act.
**CO3**: Students will know about planning and techniques of cost audit.
**CO4**: Students will understand cost records and audit rules.

## Course: Business Management Major VI - Strategic Management (DSE 6)

On completion of this course:

**CO1**: Students will be able to describe theories, concepts and research output in the field of strategic management.
**CO2**: Students will demonstrate a clear understanding of the concepts, tools & techniques used by executives in developing and executing strategies.
**CO3**: Students will be able to demonstrate capability of making their own decisions in dynamic business landscape.
**CO4**: Students will be able to develop their capacity to think and execute strategically.

## Course: Business Management Major VI - Brand Management (DSE 6)

On completion of this course:

**CO1**: Students will demonstrate knowledge of the nature and processes of branding and brand management.
**CO2**: Students will be able to evaluate the scope of brand management activity across the overall organisational context and analyse how it relates to other business areas.
**CO3**: Students will be able to formulate and justify brand development decisions
**CO4**: Students will be able to analyse and discuss contemporary brand related problems and develop appropriate strategies and initiatives.

## Course: Accounting Major VII - Accounting II (DSE 6)

To Develop Accounting Skill in Students and familiarize with practical aspects where in:

**CO1**: Students will prepare Accounts of Professionals in Goa

**CO2**: Students will prepare Accounts of investments.

**CO3**: Students will prepare statement of Liquidators.

**CO4**: Students will understand and prepare Final Account of Companies

## Course: Cost Accounting Major VII - Advanced Cost Accounting II (DSE 7)

Upon completion of this course, students will be able to:

**CO1**: **Compute** Inter Process Profit and Equivalent Production and **prepare** Process account

**CO2**: **Explain** the concepts of Cost plus contract and Escalation clause.

**CO3**: **Compute** uncertified work, estimate of contract cost and **prepare** Contract account.

**CO4**: **Explain** the concepts of Integral and Non-integral accounting and Activity Based Costing.

**CO5**: **Prepare** Journal Entries under Integral accounts and ledgers under Non-integral accounts.

**CO6**: **Explain** the concepts of Uniform Costing, Inter-firm comparison and Responsibility Accounting.

## Course: Business Management Major VII - Supply Chain and Logistics Management (DSE 7)

**CO1**: On completion of the course, students will develop a basic understanding of the key concepts and processes of supply chain & logistics management.

**CO2**: Students will also acquire fundamentals of supply chain management, demand management and customer service.