

### B.Com Semester 1 : Program Outcomes

Course and Code	Core/ Compulsor y	Credit	Course Content		Course Outcomes and Unitwise Outcome
			Unit and Weightage	Contents	
Financial Accounting 1			Unit 1 (25%)	Accounting Concepts and Conventions	CO Accounting Concepts and Conventions  CO1 Explain Accounting as Information System CO 2 Describe qualitative characteristics and advantages and limitations of accounting CO 3 It explains functions and branches of accounting and accounting equation CO4 Provide an understanding of accounting concepts and conventions
			Unit 2 (25%)	Sale of Partnership Firm of Company	CO Sale of Partnership Firm of a Company  CO 1 Explain basic concepts related to sale of partnership firm. CO2 Explain accounting treatment for sale of partnership firm.
			Unit 3 (25%)	Structure of Balance Sheet	CO Structure of Balance Sheet  CO 1 Explain meaning and purpose of preparing balance sheet CO 2 Describe forms of balancesheet CO 3 Explain the method of computing various items from the balance sheet
			Unit 4 (25%)	Branch Accounting	CO Branch Accounting CO 1 Explain Meaning and Types of branches CO 2 Explain the method of accounting for dependent branches CO 3 Explain Stock and Debtors Method for branch accounting
Business Administration 1			Unit 1 (20%)	Administration	CO To impart the student the elementary knowledge of terminology , concept , procedure and principles and of business administration. CO 1 Explain characteristics , importance and managerial roles of administration

				CO 2 Explain management thoughts of henry fayol and taylor
		Unit 2 (20%)	Planning	CO 1 Explain types and importance of planning CO 2 Explain the concept of strategic planning CO 3 Explain the types and process of decision making
		Unit 3 (20%)	Organisation	CO 1 Explain the concept and procedure of organisation CO 2 Explain centralization and decentralization and its advantages and disadvantages CO 3 Explain span of control
		Unit 4 (20%)	Control	CO 1 Explain concept of control method CO 2 Explain break even point ,budgetary control ,zero base budget ,PERT ,CPM methods
		Unit 5 (10%)	Enterpreneurship development	CO 1 Explain characteristics and needs for ent.deve.  CO 2 Explain process of Ent.development CO 3 Explain role of startup in enterpreneurship devel.
		Unit 6 (10%)	Case study	Explain in a lucid form the details of the case and the way of solving the case
Business Statistics 1		Unit 1(20%)	<b>Limit and Differentiation</b>	<b>CO Limit and Differentiation</b>  CO 1 Explain the relevance of limits and differential of a function. CO 2 Find third order derivative. CO 3 Compute limits, derivatives, and definite & indefinite integrals of algebraic, logarithmic and exponential functions. CO 4 Explain the concepts of total differential and partial derivative functions CO 5 State the uses of these techniques in the fields of buisness and commerce .  CO 6 Identify the mathematical tolls for solving them in daily life problems.
		Unit 2(20%)	<b>Analysis of categorical data</b>	<b>CO Analysis of categorical data</b>  CO 1 Explain the meaning of categorical data CO 2 State the difference between data types like categorical data , variable data and continuous variable data.

				<p>CO 3 Identify the relationships among measurable attributes of objects and determine measurements.</p> <p>CO 4 Describe Contingency data and types of associations.</p> <p>CO 5 Explain the different techniques with examples for finding Coefficient of association.</p>
		Unit 3(30%)	<b>Probability</b>	<p><b>CO Probability</b></p> <p>CO 1 Explain the meaning of probability</p> <p>CO 2 Give different definitions of Probability</p> <p>CO3 Explain Bayes theorem and solve examples</p> <p>CO 4 Define Sample space ,mutually exclusive events.exhaustive events , conditional probability.</p>
		Unit 4(30%)	<b>Statistical Quality Control</b>	<p><b>CO Statistical Quality Control</b></p> <p>CO 1 Define Statistical Quality Control</p> <p>CO 2 Distinguish between different types of Variable charts</p> <p>CO 3 Plot graphs of these variable charts and Identify whether the process is in control or out of control</p> <p>CO 4 State the reasons for the process to be out of control and rectify them.(Xbar &amp; R Chart)</p>
Elements of Banking and Insurance 1		Unit 1 (25%)	Introduction to banking	<p>CO To impart to the students the elementary knowledge of terminology, concept, definitions, procedures and principles in Banking and Insurance.</p> <p>CO Definition of Banking, Structure of Indian Banking.</p> <p>CO 1 Explain the meaning of Banking.</p> <p>CO 2 Explain the concept of schedule and non-schedule banks.</p> <p>CO 3 Explain the Traditional and Non-traditional Functions of Commercial Banks</p> <p>CO 4 Explain the importance of banks in Indian Economy.</p>
		Unit 2 (25%)	Cooperative banks	<p>CO Co-operative banks.</p> <p>CO 1 Explain the meaning and features of Co-operative Banking.</p>

Secretarial Practice 1

		<p>CO 2 Explain Primary credit societies.          CO 3 Explain Central Co-operative Banks.          CO 4 Explain State co-operative banks.          CO 5 Explain the functions and limitations of Co-operative banks.          CO 6 Discuss the contribution of RBI in the development of co-operative banks in India.</p>
Unit 3 (25%)	Introduction to insurance	<p>CO Meaning of Insurance and its concepts          CO 1 Explain the meaning of Insurance and Insurance contract.          CO 2 What are the features of Insurance?          CO 3 Discuss the fundamental principles of Insurance.          CO 4 Compare Insurance With Assurance and Gambling.</p>
Unit 4 (25%)	Life insurance	<p>CO Life Insurance          CO 1 Explain the meaning of Life Insurance and its essential features.          CO 2 State the procedure of taking Life Insurance Policy.          CO 3 Discuss The types of Life Insurance Policies.          CO 4 Compare Whole Life Insurance Policy with Endowment Policy.          CO 5 Discuss the conditions for the settlement of claims under life insurance policy.          CO 6 State the procedure for the settlement of claim in life insurance policy.          CO 7 What is annuity? Discuss its types and benefits.</p>
Unit 1 (20%)	Company Secretary	<p>CO Company Secretary          CO 1 Define Company Secretary          CO 2 Qualification for Company Secretary          CO 3 Information and Process of Appointment of Comapvy Secretary          CO 4 Explain Duities and Responsibilities          CO 5 Legal provision and process of Removal          CO 6 Mention Status and Importance of Company Secretary</p>
Unit 2 (30%)	Company	<p>CO Company          CO 1 Defination and Types of Company</p>

				<p>CO 2 Explain in detail Meaning of Joint Stock Company with the help of Characteristics.</p> <p>CO 3 Advantages and Limitations of Joint Stock Company</p> <p>CO 4 Meaning and Characteristics of Private Company</p> <p>CO 5 State Privileges for Private Company</p> <p>CO 6 Distinguish between Private and Joint Stock Companies.</p> <p>CO 7 What are the Restrictions for Private Companies.</p>
		Unit 3 (20%)	Formation of Company	<p>CO Formation and Incorporation of Companies</p> <p>CO 1 Legal provisions and process of Formations and Incorporation for Companies</p> <p>CO 2 Meaning of Article of Association and Memorandum of Association</p> <p>CO 3 Clauses of Memorandum of Association in detail with its Alteration.</p> <p>CO 4 Things consisting in Article of Association</p> <p>CO 5 Meaning of Prospectus and its legal requirement</p> <p>CO 6 Explanation about Statement in lieu of Prospectus</p>
		Unit 4(20%)	Co-operative Society	<p>CO Co-operative Society</p> <p>CO 1 Duties for Formation and Registration of Co-Operative Society</p> <p>CO 2 Meaning of By-Laws and detail explanation about Co-Operative Society By-Laws</p> <p>CO 3 Legal Provision and types of Members with transfer and Termination of membership</p>
Business Economics		Unit 1	Prose 1	<p>CO 1 - Explain the meaning of Demand and types of demand.</p> <p>CO 2 - Discuss the Law of Demand and Determinants of Demand</p> <p><b>CO 3 - Examining the Price Elasticity of Demand and its types.</b></p> <p>CO 4 - Evaluating various methods of measuring Price Elasticity of Demand</p> <p>CO 5 - Examine the concept of Demand estimation and forecasting</p> <p>CO 6 - Explaining the meaning, significance of methods of demand forecasting and explaining the criterion of best method of demand forecasting.</p>

			Prose 2	<p><b>CO - Supply Analysis and Production Function</b></p> <p>CO 1 - Examining the meaning of supply and Law of Supply</p> <p>CO 2 - Discussing the Elasticity of Supply</p> <p>CO 3 - With examples and diagram explaining the meaning and types of elasticity of supply.</p> <p>CO 4 - Discussing the factors affecting Elasticity of Supply</p> <p><b>CO 5 - Discuss Production Function</b></p> <p>CO 6 - Explain the Law of Variable Proportions</p> <p>CO 7 - What are Economies and Diseconomies of Scale</p>
		Unit 2		<p><b>CO - Cost and Revenue Analysis</b></p> <p>CO 1 - Explaining the concept of costs and differentiating different types of costs.</p> <p>CO 2 - With example and diagram understanding the concepts of Total Cost, Marginal Cost and Average Cost</p> <p>CO 3 - Explain Revenue</p> <p><b>CO 4 - Understanding the concepts of Total, Marginal and Average Revenue and relationship between them</b></p> <p>Co 1: Bring out the significance of the title 'Virtue'.</p> <p>Co 2: Examine the metaphysical elements used in the poem 'Virtue'.</p> <p>Co 3: Discuss the central theme of the poem 'Virtue'.</p> <p>Co 4: Discuss the use of imagery in the poem.</p>
Written and Spoken Communciation Skill 1		Unit 1	Prose 1	<p><b>CO The Rocking Horse Winner</b></p> <p>Co 1: Explain the theme of 'Quest for love' from parents.</p> <p>Co 2: Describe 'The Rocking Horse Winner' as a critique of th obsession with materialism in modern times.</p> <p>Co 3: Elucidate the statement "Ambitions of the parents play great role in moulding the life of children and leave deep impact on their future."</p>

	Prose 2	<p><b>CO Father's Help</b></p> <p>Co 1: Discuss in detail the writing techniques of R.K.NARAYAN being an Indian writer.</p> <p>Co 2: Discuss the theme of Indian psychology, Narayan deals with, in the light of 'Father's Help'.</p> <p>Co 3: Elucidate the statement - "Ambitions of the parents play great role in moulding the life of children and leave deep impact on their future."</p> <p>Co 4: Show how Father's Help sheds light on the psychology of a school going child who fails to resolve his own crisis.</p>
	Prose 3	<p><b>CO The Town Week</b></p> <p>Co 1: Comment on the mindset of the people and their attitude towards different days of the week with reference to the essay, 'Town Week'.</p> <p>Co 2: write a short note on the prose style of The Town Week, referring to the techniques of prose writing.</p>
Unit 2	Poetry 1	<p><b>CO The Seven Ages Of Men</b></p> <p>Co 1: Elaborate on the theme of the poem .</p> <p>Co 2: Explain the phrase ' World's a stage' .</p> <p>Co 3: Explain the significance of various stages of human life and his attitude during that stage.</p>
	Poetry 2	<p><b>CO Virtue</b></p> <p>Co 1: Bring out the significance of the title 'Virtue'.</p> <p>Co 2: Examine the metaphysical elements used in the poem 'Virtue'.</p> <p>Co 3: Discuss the central theme of the poem 'Virtue'.</p> <p>Co 4: Discuss the use of imagery in the poem.</p>
	Poetry 3	<p><b>CO The Education Of Nature</b></p> <p>Co 1: Discuss Wordsworth as a nature poet with reference to his work The Education Of Nature</p> <p>Co 2: Critically appreciate the poem The Education Of Nature.</p> <p>Co 3: Critically discuss Nature's speech in the poem. What claims did she eventually do ?</p>

				<p>Co 4: Explain how this poem projects Nature as a teacher and a guardian.</p> <p>Co 5: Examine the figure of speech - Personification with appropriate examples from the poem.</p>
			Unit 3 Communication Skills 1	<p><b>CO Paragraph Writing</b></p> <p>CO 1 Use appropriate words , phrases, clauses</p> <p>CO 2 Logically link phrases, clauses, sentences in paragraph.</p> <p>CO 3 Construct meaningful paragraphs on subject matter.</p>
			Communication Skills 2	<p><b>CO Letter Writing</b></p> <p>CO 1 Explain the difference between formal and informal letters.</p> <p>CO 2 Discuss characteristics of formal letters.</p> <p>CO 3 Draft letters for formal and informal situations.</p>
Tax Procedure and Practice Paper 1 CE 125 H	Core Elective	3	Unit 1 - 10% Introduction of Taxation	<p>CO Tax Procedure and Practice Paper 1</p> <p>CO Introduction of Taxation</p> <p>CO1 Introduction of taxation in India</p> <p>CO2 Brief Constitutional Provisions for taxation in India</p> <p>CO3 Finance Commission</p> <p>CO4 Constitution of Commissions</p> <p>CO5 Functions of Commission</p> <p>CO6 Members of Commission</p> <p>CO7 Procedure and Powers of Commission</p> <p>CO8 Recommendation of 14th Finance Commission.</p>
			Unit 2 - 40% Overview of Income Tax in India	<p>CO Overview of Income Tax in India</p> <p>CO1 Brief History of Income Tax Act'1961</p> <p>CO2 Legal Framework of Income Tax in India</p> <p>CO3 Sources of Income Tax Law in India</p>



			CO4 Tax Calculation methods CO5 Present Income Tax rates CO6 Tax Planning, Tax Avoidance and Tax Evasion
		Unit - 3 25%	<p>Concept and Definitions</p> <p>CO Concept and Definitions</p> <p>CO1 Important Definitions - Income, Tax, Assessment, Assessment Year, Previous Year, Assessee, Person, Dividend, Company, Indian Company, India, Total Income, Net Income, Casual Income</p> <p>CO2 Concept of Heads of Income</p> <p>CO3 Concept of Agricultural income</p>
		Unit - 4 10%	<p>Capital &amp; Revenue: Receipts &amp; Expenditure</p> <p>CO Capital &amp; Revenue: Receipts &amp; Expenditure</p> <p>CO1 Explain Capital and Revenue Receipts</p> <p>CO2 Explain Capital and Revenue Expenditure</p> <p>CO3 Distinction between Capital and Revenue Receipts</p> <p>CO4 Distinction between Capital Expenditure and Revenue Expenditure</p>
		Unit 5 - 15%	<p>PAN Application</p> <p>CO PAN Application</p> <p>CO1 Permanent Account Number (Section 139A)</p> <p>CO2 Application under form no. 49A (Practical)</p>