

B.Com Semester 5 : Program Outcomes

Course and Code	Core/ Compulsory	Credit	Course Content		Course Outcomes and Unitwise Outcome
			Unit and Weightage	Contents	
Written and Spoken Communication Skill - V	Foundation	2			
			Unit 1	Prose Prose	<p>CO The Sun, the Planets and the Stars CO 1 Explain characteristic features of planets CO 2 Explain the difference between a planet and star CO 3 Comprehend interesting information about stars CO 4 Identify common features of Venus and earth CO 5 Explain the concept of 'light '</p> <p>CO The Scientific Point of View CO 1 Examine how science benefits the common men and women CO 2 Explain how science is 'ethically neutral' CO 3 Discuss definite advantages of scientific point of view for civilization CO 4 Contrast pre-Christian attitude to disease with that of the scientist CO 5 Show how development in the science of medicine helped civilization</p>
			Unit 2	Poetry Poetry Poetry	<p>CO Purdah CO 1 Discuss the theme of loss of self and 'objectification' of girls in the poem. CO 2 Analyse the symbolism in the poem CO 3 Explain how purdah is literally and figuratively oppressive CO 4 Examine the poem as a symbol of increased withdrawal into self and shame.</p> <p>CO A Psalm of Life CO 1 Discuss the poem as a prayer of hope, joy and optimism CO 2 Examine the theme of death and brevity of life. CO 3 Discuss why the poem is called a 'psalm' CO 4 Explain the impact of the imagery of war in the poem CO 5 Discuss how the lives of great men affect those around them.</p> <p>CO Ozymandias CO 1 Describe the emotions on the visage of the statue. CO 2 Examine the use of 'synecdoche' in the poem. CO 3 Discuss the theme of temporariness of life and transience of power.</p>

				CO 4 Analyse the figures of speech used in the poem. CO 5 Explain how the poem proves that art survives.
		Unit 3	Communication Skills	CO Interviews CO 1 Discuss the structure of interviews. CO 2 Explain the techniques of interviews. CO 3 Draft transcript of interviews with suitable responses and expressions. CO 4 Trained to confidently face interviews.
			Communication Skills	CO Group Discussions CO 1 Discuss guidelines for preparing group discussion CO 2 Examine the language of group discussions. CO 3 Draft transcripts of group discussions on topics. CO 4 Effectively participate in group discussions.
			Communication Skills	CO Presentations CO 1 Discuss guidelines for making presentations. CO 2 Effectively use visual aids for presentation. CO 3 Prepare presentation on topics with charts/slides. CO 4 Appropriately use language for making presentation.
Mercantile Law		Unit 1 (30%)	Law of contract (1872)	CO Have a Brief idea about the framework of Indian Business Law CO 1 Explain the nature , classification and all valid essentials of contract. CO 2 Explain offer and acceptance CO 3 Explain the capacities of parties to contract CO 4 Explain free consent and consideration CO 5 Explain legality,object and agreement declared void
		Unit 2 (25%)	Law of contract (1872)	CO 1 Explain the performance and discharge of contract CO 2 Explain the remedies of breach of contract
		Unit 3 (30%)	Special contract	CO 1 Explain the contract of indemnity and guarantee CO 2 Explain the contract of bailment and pledge CO 3 Explain the contract of agency
		Unit 4 (15%)		CO 1 Explain the intellectual property rights CO 2 Explain patents , copyrights and trademarks
Business Administration 4		Unit 1 (50%)	Financial management	CO To impart the student the elementary knowledge of terminology , concept , procedure and principles and of business administration. CO 1 Explain financial management and its function

				<p>CO 2 Explain financial planning and its importance ,types and affecting factor</p> <p>CO 3 Explain the process and guiding principal of financial planning</p> <p>CO 4 Explain principal of capatalisation</p> <p>CO 5 Explain over and under capatalisation .and its causes,effects and remedies</p> <p>CO 6 Explain capital structure and its types characteristics and affecting factors</p> <p>CO 7 Explain the concept of trading on equity & leverage</p>
		Unit 2 (15%)	Social responsibilities of business	<p>CO 1 Explain social responsibilities towards various parties</p> <p>CO 2 Explain arguments for and again social responsibilities</p>
		Unit 3 (20%)	21st centuries office management	<p>CO 1 Explain office and office management</p> <p>CO 2 Explain objective of office management important</p> <p>CO 3 Explain office correspondence ,centralise & decentralise correspondence</p> <p>CO 4 Explain inward mail & outward mail</p> <p>CO 5 Explain office communication system</p> <p>CO 6 Explain typing & duplication and computer data records</p> <p>CO 7 Explain objectives,guiding principles, process & maintaining , charcteristics of ideal filling</p> <p>CO 8 Explain advantages and disadvantages ,centralise & decentralise method of filling</p>
		Unit 4 (15%)	Case study	Explain a case in detail and develop a thinking process for giving a lucid solition to the cited case.
Indian Economy - Recent Trends 1		Unit 1 (25%)		<p>CO - Indian Economy : Recent Trends</p> <p>CO 1 - Explain the formation of Niti Aayog and its Objectives</p> <p>CO 2 - Explain future planning of Niti Aayog</p> <p>CO 3 - Discuss Structural Changes in the Indian Economy</p> <p>CO 4 - Examine what is Federal Finance</p> <p>CO 5 - Evaluate the Recommendations of the latest Finance Commission Report</p>
		Unit 2 (25%)		<p>CO - Indian Economy : Recent Trends</p> <p>CO 1 - Discuss the meaning of Human Resource Development</p> <p>CO 2 - Explain the meaning of Human Development Index (HDI)</p> <p>CO 3 - Examine Recent Trends in HDI</p> <p>CO 4 - Discuss limitation and calculation of Gender Inequality Index (GII) and Gender Empowerment Measure (GEM)</p>

			Unit 3 (25%)		CO - Indian Economy : Recent Trends CO 1 - Discuss Industrialisation and Industrial Growth in India CO 2 - Examine positive and negative features of Indian Industrial Growth CO 3 - Explain the features of Current Industrial Policy CO 4 - Examine the meaning of Agro based Industries and their importance in the Indian Economy
			Unit 4 (25%)		CO - Indian Economy : Recent Trends CO 1 - Examine the reasons for growth of public sector in India CO 2 - Discuss the contribution, problems and remedies of Public Sector CO 3 - Examine the meaning, objectives and effects of Disinvestment in India CO 4 - Explain the definition, importance, problems and remedies of small scale industries in India CO 5 - Discuss the meaning, effects and steps taken by the government for Industrial Pollution
Advance Accounting and Auditing Paper 5	core	9	Unit 1 (25%)	Introduction ,meaning,and objective,types of audit,Interim audit	This course aims at imparting knowledge about principles and methods of auditing and their application CO 1 what do you mean by auditing CO 2 what are the objectives of auditing CO 3 what are the various types of audit CO 4 what is continuous audit CO 5 what are the advantages and disadvantages of continuous audit CO 6 differentiate between continuous audit and final audit CO 7 what is statutory audit CO 8 explain partial audit, complete audit ,interim audit CO 9 what is internal audit CO 10 distinguish between statutory audit and internal audit
			Unit 2 (25%)	Audit process	CO 1 what is audit programme CO 2 what are the contents of audit programme CO 3 what do you mean by audit notebook and working papers CO 4 discuss the points to be considered before the commencement of an audit CO 5 discuss the ownership of working papers CO 6 explain routine checking and test checking

				CO 7 differentiate between test checking and routine checking CO 8 state the advantages ,disadvantages and precautionary measures of test checking CO 9 mention the circumstances where test checking is applicable
		Unit 3 (20%)	Internal check system	CO 1 what is internal control CO 2 distinguish between internal control and internal check
		Unit 4 (30%)	Audit procedure	CO 1 define voucher and vouching CO 2 what are the different types of vouchers CO 3 discuss auditor's duties in vouching of cash transaction CO 4 discuss auditor's duties in vouching of trading transaction CO 5 discuss auditor's duties in vouching of outstanding assets CO 6 discuss auditor's duties in vouching of outstanding liabilities CO 7 what is verification CO 8 what is valuation CO 9 distinguish between vouching and valuation CO 10 explain auditor's duties in verification of fixed assets CO 11 explain auditor's duties in verification of current assets CO 12 explain auditor's duties in verification of liabilities
Statistics Paper 7		Unit 1(50%)	Decision Theory	CO Decision Theory CO 1 Give the meaning of decision theory . CO 2 Explain certainty , uncertainty and risks functions. CO 3 Explain different methods to solve uncertainty problems . CO 4 Explain different methods to solve risk functions CO 5 Solve examples for uncertainty and risk functions CO 6 Define Bayes rule ,explain prior and posterior probability CO 7 Solve Examples for Bayes rule.
		Unit 2(50%)	Small Sample test	CO Small Sample test CO 1 Compute the sampling distributions, sampling distributions of means and variances CO 2 Explain t- and F-distributions CO 3 Compute for one- and two- sample tests of hypotheses problems, CO 4 Identify the relationship between the confidence interval estimation and tests of hypothesis, CO 5 Examine the goodness-of-fit test, test for independence, and homogeneity CO 6 Analyse the test of significance for mean, proportion, variance based on normal, t, F,chi- square statistics and apply the concepts to solve problems

					CO 7 Evaluate the problems based on analysis of variance in one way and two way classification. CO 8 Evaluate the fitting of binomial, Poisson and Normal distributions, and testing the goodness of fit. CO
Tax Procedure and Practice Paper 5 Income Tax			Unit 1 (30%)	Assessment Procedures	CO1: Explain various types of Assessments under Income Tax Law. CO2: Short note of Summary assessment CO3: Provisions of Scrutiny assessment. CO4: Explain Best Judgement Assessment. CO5: Describe Income escaping assessment etc.
			Unit 2 (15%)	Refund	CO1: Provisions of refund CO2: Describe interest on refund CO3: Explain various provisions under Income Tax Law regarding refund.
			Unit 3 (15%)	Rectification of mistakes	CO1: Explains which are the provisions to rectify mistake in order.
			Unit 4 (20%)	Appeals and revisions	CO1: Explain Income Tax Commissioner of Appeals CO2: Describe Income Tax Appellate Tribunal. CO3: Describe provisions of High court CO4: Describe appealable orders to Supreme court.
			Unit 5 (20%)	Penalties and	CO1: Explain various penalty provisions. CO2: Procedure to impose penalty. CO3: Explain undisclosed income.
Tax Procedure and Practice Paper 6 (GST) CE 525 F(2)	Core Elective 3		Unit 1 - 25%	Payment of Tax	CO Tax Procedure and Practice Paper 6 CO Payment of Tax CO1 Liability to pay GST CO2 Payment to be made in GST regime, Intra State Supply, Inter State Supply, Other Payments CO3 Time of GST Payment CO4 Main Features of GST Payment Process, Timing of Payment of GST, Date of deposit of tax, Sequence of payment of service tax CO5 How to make payment?

		CO6 Introduction, Input tax credit, cash payment, credit card payment
Unit 2 - 20%	Refunds	CO Refunds CO1 Refund of tax CO2 Interest on delayed refunds CO3 Consumer welfare fund CO4 Utilisation of the fund
Unit 3 - 25%	Assessment	CO Assessment CO1 Self Assessment CO2 Provisional Assessment CO3 Scrutiny of records CO4 Assessment of non-filers of return CO5 Assessment of unregistered persons CO6 Summary assessment in certain specified cases
Unit 4 - 15%	Audit	CO Audit CO1 Audit by tax authorities CO2 Special Audit
Unit 5 - 15%	Penal Provisions	CO Penal Provisions CO1 Offenses and penalties CO2 General Penalty CO3 General discipline related to penalty
Project of GST		CO Project based on concept, framework, registration and procedures under GST Act