

M.E.S. Vasant Joshi College of Arts and Commerce, Zuarinagar-Goa

Academic Year 2024-2025

DEPARTMENT OF COMMERCE

COURSE OUTCOMES FROM SEMESTER I TO SEMESTER IV UNDER NEP 2020

B.COM. SEMESTER I

Commerce Major 1- Financial Accounting

Course Code: COM 100

The students will be able to:

CO-1. Explain the basic accounting concepts, conventions and accounting standards.

CO-2. Record various kinds of business transactions.

CO-3. Prepare the financial statements as per Companies Act, 2013.

CO-4. Prepare Investment Accounts for buying/selling of fixed/non-fixed interest-bearing securities.

Commerce Minor 1- Principles and Practices of Management Course Code: COM 111

The students will be able to:

CO-1. Describe the competitive landscape of a company using Porter's five force model.

CO-2. Interpret the relevance of delegation and decentralization of authority in an organization.

CO-3. Recognise the various needs of an individual using Maslow's Need Hierarchy Theory.

CO-4. Elucidate the principles and major techniques of control and apply the principles and techniques of coordination

Commerce MC- Marketing for Beginners

Course Code: COM-133

The students will be able to:

CO-1: Explain the concepts of marketing.

CO-2: Develop the skills to analyse marketing mix.

CO-3: Familiarize about the current trends in marketing

CO-4: Discuss ethical and legal issues in marketing.

Commerce SEC- Innovation and Start-ups

Course Code: COM 145

The students will be able to:

CO-1: Develop an entrepreneurial mind-set by learning key skills.

CO-2: Create and validate a business model and business plan.

CO-3: Explore business funding opportunities.

CO-4: Explore business growth opportunities

B.COM. SEMESTER II

Commerce Major 2- Elements of Cost

Course Code: COM 101

The students will be able to:

- CO 1. Explain various concepts in cost accounting.
- CO 2. Identify and account for elements of material and employee costs.
- CO 3. Identify and account for elements of overhead costs.
- CO 4. Prepare cost sheet

Commerce Minor 2- Fundamentals of Banking

Course Code: COM 112

The students will be able to:

- CO 1. Explain the structures, types and systems of banking.
- CO 2. Explain the functions, types of customers and banker-customer relationship.
- CO 3. Elucidate negotiable instruments.
- CO 4. Practice e-banking.

Commerce MC- Tourism and Hospitality Management

Course Code: COM-137

The students will be able to:

- CO-1. To acquaint the learners with the fundamentals of tourism and challenges for sustainable tourism.
- CO-2. To enable learners to understand and describe various types of tourism and their constituents.
- CO-3. To enable learners to acquire skills in understanding the dynamics of hospitality.

Commerce SEC - Corporate Secretaryship

Course Code: COM 148

The students will be able to:

- CO-1. Explain the theoretical background of the Corporate Secretary
- CO-2. Perform secretarial practice related to conduct of company meetings.
- CO-3. Perform secretarial audit.
- CO-4. Demonstrate drafting skills related to Corporate Secretaryship.

B.COM. SEMESTER III

Financial Accounting Major- Government Accounting

Course Code: CFA201

The students will be able to:

- CO-1: Understand the basic concepts and terminology of government accounting.
- CO-2: Acquire complete knowledge about the preparation of Receipts and Payments account of panchayats and Income and Expenditure account and Balance sheet of Municipalities
- CO-3: Understand the general outline of the public works system of account, techniques of tendering and works expenditure, capital budgeting and project management.

CO-4: Acquire practical knowledge of the accounts of Electricity Corporations and State Transport Corporation as per Company Act 2013.

Cost Accounting Major- Methods of Costing I

Course Code: CCA 201

To students will be able to:

CO-1: Prepare the cost sheet, tenders, and quotations and estimated cost sheet.

CO-2: Prepare Batch and Job cost sheet

CO-3: Record journal entries under integral accounting system and prepare ledger accounts under non-integral accounting system

CO-4: Prepare reconciliation statement, reconciling profits shown by cost accounts and financial accounts

Business Management Major- Marketing Management

Course Code: CBM 201

The students will be able to:

CO-1: Understand and explain the key concepts of marketing.

CO-2: Identify the different components of marketing mix.

CO-3: Analyse and identify factors influencing buyer behaviour.

CO-4: Develop basic knowledge and skills required for marketing

Banking and Financial Services Major- Principles and Practice of Banking

Course Code: CBF 201

The students will be able to:

CO-1: Understand the general and special relationships between bankers and customers.

CO-2: Summarize the procedure for opening accounts of different types of customers.

CO-3: Understand cash management and remittance services.

CO-4: Elaborate on customer services and their grievance redressal mechanisms.

Financial Accounting Minor- Introduction to Capital Market **Course Code: CBF 211**

The students will be able to:

CO-1: Understand the overview of the Indian capital market.

CO-2: Discuss the structure of the primary market.

CO-3: Describe the trading and settlement mechanism in the secondary market.

CO-4: Explore the global securities markets.

Cost Accounting Minor- Business Finance

Course Code: CBM 211

The students will be able to:

CO-1: Understand the basics of Business Finance so as to take adequate financial decisions at corporate level.

CO-2: Understand the different types of capital structures and their implications for business growth and sustainability

CO-3: Analyse the concepts of capitalization and capital structure and understand different theories related to capitalization.

CO-4: Develop and evaluate alternative solutions to financial challenges.

Business Management Minor- Business Environment

Course Code: CCA 211

The students will be able to:

CO-1: Define & discuss different basic concepts in Business Environment.

CO-2: Describe various areas of business Environment.

CO-3: Analyse the changes taking place in the conduct of business

CO-4: Apply the knowledge gain wherever necessary

Banking and Financial Services Minor- Specialized Accounting

Course Code: CFA211

The students will be able to:

CO-1: Understand the significance of Claim for loss of stock and loss of profit.

CO-2: Prepare Voyage Accounts with respect to finished and unfinished voyage.

CO-3: Prepare Voyage Accounts with respect to finished and unfinished voyage.

CO-4: Know the preparation of Royalty Accounts.

Commerce MC- Fundamentals of Event Management

Course Code: COM231

The students will be able to:

CO-1: Explain basic concepts of management, planning, production, marketing and financing of events.

CO-2: Make use of appropriate tools to design, plan and execute events.

CO-3: Identify key elements of event budget and event financing for varied types of events.

CO-4: Develop skills for planning and managing entrepreneurial ventures.

Commerce MC - Digital Marketing (VET)

Course Code: COM232

The students will be able to:

CO-1: Explain the basic concepts of digital marketing.

CO-2: Identify various elements of website. design and types of digital campaigning

CO-3: Evaluate various platforms for social media marketing.

CO-4: Interpret the process and tools used for social media management.

Commerce MC - Business Ethics and Governance

Course Code: COM233

The students will be able to:

CO-1: Define and differentiate between different aspects related to business ethics & governance

CO-2: Discuss the ethics involved in the global economy.

CO-3: Analyse the ethical issues involved in different functional areas of business.

CO-4: Apply the learnt knowledge when-ever required.

Financial Accounting SEC-Accounting Software Application Course Code: COM241

The students will be able to:

CO-1: Explain the basic concepts of accounting and inventory management in accounting software package.

CO-2: Record various kinds of business transactions, vouchers and generate financial statements reports in accounting software package

CO-3: Record accounting transactions, vouchers with GST and generate reports in accounting software package.

CO-4: Apply knowledge of accounting software packages in real-world scenarios.

Financial Accounting SEC - Business Data Analysis Course Code: COM242

The students will be able to:

CO-1: Develop a foundational understanding of business data analysis and its relevance in decision-making.

CO-2: Develop skills of data analysis using relevant application software.

CO-3: Apply the spreadsheet tools to solve business problems.

CO-4: Interpret and communicate insights through data visualization.

Cost Accounting & Business Management SEC- Introduction to Auditing

Course Code: COM244

The students will be able to:

CO-1: Identify applications and elements of database management system.

CO-2: Develop database design as per organizational requirements.

CO-3: Implement SQL for data retrieval and analysis.

CO-4: Evaluate database administration system and security in an organization.

Banking and Financial Services SEC- Personal Financial Planning

Course Code: COM243

The students will be able to:

CO-1: Understand the concept of personal financial planning and the time value of money

CO-2: Asses the return and risk associated with various investment vehicles.

CO-3: Comprehend with various personal financial planning options.

CO-4: Formulate a personal financial plan.

B.COM. SEMESTER IV

Financial Accounting Major- Financial Statement Analysis Course Code: CFA 203

The students will be able to:

CO-1: Understand the conceptual framework of financial statement analysis

CO-2: Understand the importance of ratios in analysing financial statements

CO-3: Acquaint with the latest tools and methods of analysing financial information.

CO-4: Understand the intricacies in the preparation of cash flow statement as per AS-3.

Financial Accounting Major- Indirect Taxes Course Code: CFA 204

The students will be able to:

CO-1: Understand the basic concepts of Goods and Services Tax.

CO-2: Understand various provisions under Goods and Services Tax Act.

CO-3: Understand the compliance procedure of GST.

CO-4: Understand the basic concepts of customs duty.

Financial Accounting Major- Forensic Accounting Course Code: CFA 205

The students will be able to:

CO-1: Explain the fundamental concepts of forensic accounting.

CO-2: Develop expertise in investigative techniques used in forensic accounting

CO-3: Understand money laundering, bankruptcy investigations, and litigation support for addressing complex financial issues.

CO-4: Apply theoretical knowledge and practical skills to analyse reports and communicate findings effectively.

Cost Accounting Major- Indirect Taxes Course Code: CFA 204

The students will be able to:

CO-1: Understand the basic concepts of Goods and Services Tax.

CO-2: Understand various provisions under Goods and Services Tax Act.

CO-3: Understand the compliance procedure of GST.

CO-4: Understand the basic concepts of customs duty.

Cost Accounting Major- Methods of Costing II**Course Code: CCA203**

The students will be able to:

CO-1: Prepare the process cost accounts.

CO-2: Prepare Interposes profits accounts and equivalent production.

CO-3: Prepare contract cost accounts.

CO-4: Prepare operating cost statement for service organizations.

Cost Accounting Major- Marginal Costing**Course Code: CCA205**

The students will be able to:

CO-1: Explain the basic concepts of marginal costing

CO-2: Apply the technique of marginal Costing for managerial decision making.

CO-3: Apply the technique of product planning and pricing decision for decision making.

CO-4: Take accept or reject decisions of investment in capital projects.

Business Management Major- Services Marketing**Course Code: CBM 203**

The students will be able to:

CO-1: Understand and explain the key concepts of service marketing.

CO-2: Identify the different components of the service marketing mix.

CO-3: Identify and analyse service marketing challenges.

CO-4: Develop skills required for marketing of services.

Business Management Major - Event Management**Course Code: CBM 204**

The students will be able to:

CO-1: Explain basic concepts of management, planning, production,

CO-2: Marketing and financing of events.

CO-3: Make use of appropriate tools to design, plan and execute events.

CO-4: Identify key elements of event budget and event financing.

CO-5: Develop entrepreneurial skills in organizing events.

Business Management Major - Brand Management**Course Code: CBM 205**

The students will be able to:

CO-1: Trace the historical development of branding, classify the types of brands, assess the challenges and opportunities.

CO-2: Develop a comprehensive understanding about the different strategies in brand management.

CO-3: Explain basic methods of promoting a brand

CO-4: Identify key areas of brand strategies.

Banking and Financial Services Major- Law and Practice of Banking

Course Code: CBF 203

The students will be able to:

CO-1: Understand the concept of negotiable instruments and related issues.

CO-2: Elaborate on the role of collecting and paying bankers.

CO-3: Explain various types of loans and advances, as well as the different modes of creating charges.

CO-4: Comprehend with various banking laws.

Banking and Financial Services Major - Principles and Practice of Insurance

Course Code: CBF 204

The students will be able to:

CO-1: Summarize the Concepts of risk, Insurance and the history of Insurance in India.

CO-2: Explain the Various Life Insurance Policies.

CO-3: Elaborate on different types of General Insurance products.

CO-4: Understand the marketing of Insurance products.

Banking and Financial Services Major- Financial Statement Analysis of Banks

Course Code: CBF 205

The students will be able to:

CO-1: Comprehend the bank's annual report and financial statements.

CO-2: Analyse the financial statements of banks.

CO-3 Evaluate bank financial statements by using various techniques.

CO-4: Assess the performance of the bank by using CAMEL Model.

Financial Accounting Minor- Accounting for Service Organisations (VET)

Course Code: COM 211

The students will be able to:

CO-1: Understand the provisions as laid down by the Banking Regulation Act 1949 to maintain and finalize their books of accounts.

CO-2: Understand the accounting procedures followed by the general insurance companies to finalize their books of accounts

CO-3: Understand the relevant accounting procedures followed by the hotels and educational institutions to finalize their books of accounts

CO-4: Understand the procedure followed by the professionals while finalizing their books of accounts.

Cost Accounting Minor- Digital Marketing (VET)**Course Code: CBM 221**

The students will be able to:

CO-1: Explain the basic concepts of Digital Marketing

CO-2: Identify various elements of Website Design and types of Digital Campaigning

CO-3: Evaluate various platforms for social media marketing.

CO-4: Interpret the process and tools used for Social Media Management.

Business Management Minor- Strategic Performance Management (VET)**Course Code: CCA-221**

CO-1: To provide learners in depths understanding about basics of Strategic Performance Management.

CO-2: To provide learners with the various Strategic Performance Management evaluations & improvement tools.

CO-3: To acquaint students with benchmarking and bench improvement tools

CO-4: To equip students with performance of enterprises risk management

Banking and Financial Services Minor- Accounting for Service Organisations (VET)**Course Code: COM 211**

The students will be able to:

CO-1: Understand the provisions as laid down by the Banking Regulation Act 1949 to maintain and finalize their books of accounts.

CO-2: Understand the accounting procedures followed by the general insurance companies to finalize their books of accounts

CO-3: Understand the relevant accounting procedures followed by the hotels and educational institutions to finalize their books of accounts

CO-4: Understand the procedure followed by the professionals while finalizing their books of accounts.

COURSE OUTOCMES FOR SEMESTER V & VI UNDER CBCS**B.COM. SEMESTER V****Industrial Management -Core Course: CC 15****Course Code: UCOC111**

After completing the course, the student will be able to:

CO 1: Gain knowledge of industrial management and the influence of scientificmanagement on industrial operations

CO 2: Differentiate the organizations that use total quality in management with those who do not use TQM.

CO 3: Identify various plant layouts, their importance and state the limitations of each layout.

CO 4: Draw out the significance of industrial productivity, work environment in the industries and ascertain various occupational hazards associated with work.

CO 5: Explore all efforts put in by the Government in running NPC.

CO 6: Determine and illustrate the concepts of National and International safety standards

Accounting Discipline Specific Elective Course: DSE 1 Income Tax & Goods & Service Tax

Course Code: UCOD101

After completing the course, the student will be able to:

CO 1: Gain insight into the latest provisions of income tax for A.Y 2019-20.

CO 2: Compute income from house property, capital gains and income from other sources.

CO 3: Acquire practical experience in arriving at gross total income and calculation of tax thereon as per provisions of income tax act 1961.

CO 4: Recognize and interpret and have practical knowledge pertaining to Goods and service tax act 2017.

Cost Accounting Discipline Specific Elective Course: DSE 1 Cost Accounting

Course Code: UCOD102

After completing the course, the student will be able to:

CO 1: Gain knowledge of basic cost concepts, terminology and need for cost accounting in companies.

CO 2: Understand the procedures of buying material and calculation of material price. It will also enable the students to understand control of material, its needs and essentials.

CO 3: Recognize the role of storekeeper dept. In material control and will understand the computation of stock levels and EOQ calculation.

CO 4: Understand the various methods of pricing materials during different time periods.

Business Management Discipline Specific Elective Course: DSE 1 International Marketing Management

Course Code: UCOD103

After completing the course, the student will be able to:

CO 1: Understand the concept of International Marketing Management and its importance.

CO 2: Recognize the various strategies of entering international markets and the export promotion organizations

CO 3: Understand international product and pricing policy.

CO4: Learn the basics of International Distribution and Promotion Policy.

Banking & Financial Services Discipline Specific Elective Course: DSE 1 Modern Banking Operations and Services **Course Code: UCOD104**

After the completion of the course, the student will be able to:

CO 1: Evaluate the Banking sector in terms of new modern developments.

CO 2: Analyze the current issues and emerging trends in modern banking operation.

CO 3: Understand the modern banking operation and services in India.

Accounting Discipline Specific Elective Course: DSE 2 Auditing Course Code: UCOD105

After completion of this course, the student should be able to:

CO 1: Describe auditing with its relevant technicalities.

CO 2: 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.

CO 4: Explain various classes of audit with their distinct merits and demerits.

CO 5: Apply techniques of auditing in examining.

CO 6: Infer the contents of an audit report.

CO 7: Evaluate an organization's internal control system.

Cost Accounting Discipline Specific Elective Course: DSE 2 Cost Accounting II
Course Code: UCOD106

After completing the course, the student will be able to:

CO 1: Classify the labour, understand Time Keeping and Time Booking methods.

CO 2: Understand the terminologies in Payroll Accounting.

CO 3: Operate Methods of Remuneration for labour.

CO 4: Explain Overhead classification, Allocation and Apportionment.

CO 5: Describe Procedure for accounting of overhead cost.

Business Management Discipline Specific Elective Course: DSE 2 Retail Management Strategies **Course Code: UCOD107**

After completing the course, the student will be able to:

CO 1: Differentiate the various retail decisions taken by the retailer.

CO 2: Examine the changing mindset and purchasing trend of the Indian retail consumers.

CO 3: Ability to discuss the importance of service in retailing.CO 4: Identify the factors

influencing the retail shopper.

CO 4: Implement different steps in retail strategy while developing retail strategic plan.

Banking & Financial Services Discipline Specific Elective Course: DSE 2 Bank Management

Course Code: UCOD108

After completing the course, the student will be able to:

CO 1: Prepare financial statements of banks.

CO 2: Know the financial disclosures requirements prescribed by RBI.

CO 3: Understand the concept, framework and techniques of Asset Liability Management in bank.

CO 4: Grasp Treasury Operations and their relative importance and trends.

CO 5: Analyze, evaluate and differentiate various types of risk in banks.

CO 6: Perceive the concept of deposit Insurance and its relative importance.

CO 7: Gain a wide exposure of varied marketing strategies adopted by banks.

CO 8: Perceive steps in tackling issues with banks through Consumer Redressal Mechanism and Banking Ombudsman Scheme.

CO 9: Apply and use modern ways of banking.

Accounting Discipline Specific Elective Course: DSE 3 Government Accounting

Course Code: UCOD109

After completing the course, the student will be able to:

CO 1: Understand in and out of different concepts and terminologies used in government accounting and union budget with reference to expenditure and revenue.

CO 2: Differentiate between different terminologies in Government Accounting and the concepts of commercial and government accounting

CO 3: Explain accounting procedure involved in the preparation of accounts of local self-government and the books maintained.

CO 4: Examine accounting of public works expenditure and operate audit of public works expenditure.

CO 5: Prepare accounts of Transport and Electricity Corporations.

Cost Accounting Discipline Specific Elective DSE 3 Techniques of Costing Course Code: UCOD 110

After completing the course, the student will be able to:

CO 1: Get acquainted with the basic concepts, methods and techniques of costing.

CO 2: Compute various components of cost, to determine the cost price and selling price of

goods.

CO 3: Apply marginal costing in decision making, profit planning, key factor analysis, pricing decision, product decision, market decision, sales mix, and make or buy decision.

CO 4: Use the techniques of standard costing and analyze the material and labour variances for the purpose of cost control and cost reduction.

CO 5: Describe the need for a management control system and management reporting

Business Management Discipline Specific Elective: DSE 3 Advertising Management Course Code: UCOD111

After completing the course, the student will be able to:

CO 1: Gain strong foundation on fundamentals of advertising, enrich their knowledge on various types of advertising.

CO 2: Understand the meaning and the types of advertising media.

CO 3: Understand the importance the advertising agency and effectiveness of advertising.

CO 4: Get exposure to topics like copy research, behaviour research, pre-testing and post testing methods.

Banking & Financial Services Discipline Specific Elective: DSE 3 Banking in India

Course Code: UCOD112

After completing the course, the student will be able to:

CO 1: Classify the various services offered by Non-Banking Finance Companies.

CO 2: Examine the different problems faced by Non-Banking Finance Companies.

CO 3: Identify the causes of Non-Performing Assets and the measures to be taken to overcome it.

CO 4: Discuss the different RBI Regulation for Non-Banking Finance Companies.

CO 5: Examine the current reforms in Banking Sector.

CO 6: Differentiate between agriculture finance, rural credit and micro finance

CO 7: Understand different industrial finance institutions and examine their roles in development of industrial sector

Accounting Discipline Specific Elective: DSE 4 Financial Reporting Course Code: UCOD113

After studying this course, the student will be able to:

CO 1: Understand the concept of Financial Reporting, Regulatory Framework and current Financial Reporting Practices in India

CO 2: Recognize the conversion of IAS with GAAP and its application

CO 3: Compute Value Added Statements and its applications

CO 4: Analyze Financial Statements and Understand the adoption and conversion of IFRS

Cost Accounting Discipline Specific Elective: DSE 4 Management Accounting

Course Code: U COD114

After the completion of the course, the student will be able to:

CO 1: Understand the systematic process of management accounting.

CO 2: Apply the knowledge of accounting techniques for taking managerial decision.

CO 3: Analyze the information collected from all sources to provide accurate data to higher level Managers for policy making

Business Management Discipline Specific Elective: DSE 4 Services Marketing

Course Code: UCOD 115

After completing the course, the student will be able to:

CO 1: Understand the different service sector prevailing in India.

CO 2: Able to analyze and evaluate the emerging issues and trends in service marketing

CO 3: Design a suitable marketing mix for service marketing.

Banking & Financial Services Discipline Specific Elective: DSE 4 Foreign Exchange, Foreign Trade and International Finance

Course Code UCOD116

After completing the course, the student will be able to:

CO 1: Understand the various aspects of Foreign Exchange Market.

CO 2: Learn how to understand different types of currency markets, learn about Foreign exchange transactions, Off-shore finance and Cross border finance including Export Pre-shipment and post-shipment finance.

CO 3: Acquaint themselves with the aspects of financing international trade.

CO 4: Calculate forward rate quotations.

CO 5: Discuss different methods of quotation including direct and indirect quotation.

B.COM. SEMESTER VI

Core Course: CC 17 Human Resource Management

Course Code: UCOC 112

After completing the course, the student will be able to:

CO 1: Understand various concepts of Human Resource management and will able to render their services in Human Resource Department of various organizations.

CO 2: Learn about the recruitment process will help the students in securing a suitable job for themselves.

CO 3: Have knowledge of Employee compensation will enable the students to understand the various aspects of wages and it will teach them the bargaining skills required for demanding the salary and wages.

CO 4: Learn to change their perspective in life through Employee empowerment.

CO 5: Be familiar with labour welfare schemes of State and Central Government and ability to defend and demand for their rightful welfare facilities.

Accounting- Discipline Specific Elective Advanced Company Accounts DSE5

Course Code: UCOD 117

After completing the course, the student will be able to:

CO 1: Independently handle, prepare and finalize Balance Sheet and statement of Profit & Loss as per schedule III of the Indian Companies Act, 2013.

CO 2: Understand accounting treatment and procedures and legal aspects of internal reconstruction, external reconstruction and mergers and acquisition in relation to corporate sector.

CO 3: Learn different methods of valuation of Goodwill and shares and understanding of the concept of valuation of Goodwill and shares

Cost Accounting Discipline Specific Elective: DSE 5 Advanced Cost Accounting I

Course Code: UCOD 118

After completing the course, the student will be able to:

CO 1: Be familiarized with job costing, its purpose and procedures, batch costing and its use and Economic Batch Quantity

CO 2: Understand the basic principles of operating costs with respect to transport, entertainment and hotels.

CO 3: Learn to reconcile costing profits with financial profits.

CO 4: Understand the techniques and essentials of cost control and cost reduction.

Business management Discipline Specific Elective: DSE 5 Financial Management II

Course Code: UCOD 119

After completing the course, the student will be able to:

CO 1: Understand the concept of dividend, factors affecting dividend and dividend Theories

CO 2: Understand the concept of cost of capital and learn to compute the cost of different types of capital

CO 3: Understand the concept of capital budgeting and learn to compute the various methods of capital budgeting.

CO 4: Learn the basics of capital structure and leverages. Also learn to compute the different leverages.

Banking & Financial Services Discipline Specific Elective: DSE 5 Law and Practice of Banking I **Course Code: UCOD 120**

After completing the course, the student will be able to:

CO 1: Familiarize with the legal aspects of the relationship between the banker and various categories of customers.

CO 2: Understand the various types of banking operations.

CO 3: Grasp different types of negotiable instruments and their implications.

CO 4: Learn different types of bank customers and KYC norms.

CO 5: Get exposure to frauds, malpractice and cybercrimes in Banking

Accounting Discipline Specific Elective: DSE 6 Accounting- I **Course Code: UCOD 121**

After completing the course, the student will be able to:

CO 1: Develop skills for preparation of books of accounts in respect of hire purchase and installment system

CO 2: Understanding the accounting treatment in the books of lessor and lessee

CO 3: Acquire knowledge of preparation of departmental accounts and organizations operating with branch.

Cost Accounting Discipline Specific Elective: DSE 6 Cost and Management Audit

Course Code: UCOD 122

After completing the course, the student will be able to:

CO 1: Differentiate between various types of cost audit.

CO 2: Understand the important sections of Companies Act 2013 relating to Cost Audit

CO 3: Understand the procedure of conducting a cost audit and will be able to apply different techniques of cost audit.

CO 4: Understand the different cost accounting record rules and cost audit report rules.

Business Management Discipline Specific Elective: DSE 6 Strategic Management
Course Code: UCOD 123

After completing the course, the student will be able to:

- CO 1: Differentiate between strategic management and operational management.
- CO 2: Examine the different levels of strategy.
- CO 3: Describe the mission and vision statement, objectives of business and its characteristics.
- CO 4: Compare and critique the internal and external environment of business.
- CO 5: Analyze Michael R. Porter's Five Force Analysis.
- CO 6: Develop SWOC analysis and examine the BCG and Value Chain Analysis.
- CO 7: Classify the approaches of strategic implementation.
- CO 8: Recognize the techniques of strategic control.

Banking & Financial Services Discipline Specific Elective: DSE 6 Law and Practice of Banking II
Course Code: U COD 124

After completing the course, the student will be able to:

- CO 1: Be familiarized with the legal aspects of the relationship between the banker and various categories of customers.
- CO 2: Acquaint with the various types of banking operations.
- CO 3: Grasp different types of negotiable instruments and their implications.
- CO 4: learn different types of bank customers and KYC norms.
- CO 5: Get exposure to frauds, malpractices and cybercrimes in Banking

Accounting Discipline Specific Elective: DSE 7 Accounting II **Course Code: UCOD 125**

After completing the course, the student will be able to:

- CO 1: Prepare accounts for various professionals up to finalization of accounts.
- CO 2: Get hands on experience pertaining to intricacies of buying and selling of shares and securities.
- CO 3: Gain familiarity with the concept of redemption and practically understand the procedure related to redemption of debentures related to companies.
- CO 4: Understand the procedure and mechanism pertaining to liquidation of companies and preparation of liquidator's final statement of accounts

Cost Accounting Discipline Specific Elective: DSE 7 Advanced Cost Accounting II

Course Code: UCOD 126

After completing the course, the student will be able to:

CO 1: Apply the methods of cost accounting in ascertaining Inter- process profits, and calculation of equivalent production.

CO 2: Understand the computation of costs of contracts-both completed and incomplete contracts, together with cost related issues such as cost of work certified and uncertified and determine profit or loss on the contracts.

CO 3: Get acquainted with the use of activity-based costing, uniform costing, integral and non-integral accounting.

CO 4: Describe the need, objectives, scope, Installation of Uniform Costing, scheme of Inter Firm Comparison, benefits and limitations of Inter Firm Comparison, and Responsibility accounting

Business Management Discipline Specific Elective: DSE-7 Supply Chain & Logistics Management

Course Code: UCOD 127

After completing the course, the student will be able to:

CO 1: Gain sound foundation in the technical knowledge necessary in the field of supply chain management and become familiar with current supply chain management trends

CO 2: Analyze operations and supply chain management issues in a firm.

CO 3: Demonstrate operational purchasing methods and techniques on suppliermanagement and supply in specific business contexts.

CO 4: Integrate and critically evaluate qualitative and quantitative information to make better decisions related to various SCM activities.

Banking & Financial Services Discipline Specific Elective: DSE 7 Financial Services

Course Code: UCOD128

After completing the course, the student will be able to:

CO 1: Identify the constituents of financial services market.

CO 2: Classify the different types of financial services.

CO 3: Describe mutual fund terminologies.

CO 4: Examine the structure of mutual funds.

CO 5: Explain SEBI regulations on mutual funds.

CO 6: Recognize the importance of credit rating and credit rating agencies in India.

CO 7: Understand the process, mechanism, features and benefits of securitization.

CO 8: State the issues involved in securitization.

Accounting Discipline Specific Elective: DSE 8 Corporate Accounting and Tax Planning
Course Code: UCOD129

After completing the course, the student will be able to:

CO 1: Develop skills for preparation of books of accounts in respect of consolidations and incorporations

CO 2: Understanding the accounting treatment of employee benefits under employee stock option plan

CO 3: Familiarize students with tax planning provisions and mechanisms available for corporate entities

Cost and Management Accounting Discipline Specific Elective: DSE 8 Advanced Management Accounting Course Code: UCOD130

After completing the course, the student will be able to:

CO 1: Identify, use and interpret the results of costing techniques appropriate to different activities and decisions; formulate and use standards and budgets for planning and control purpose; understand the role of Advanced Management Accounting and its performance

CO 2: Describe the fundamental purpose of cost and management accounting. As part of this learning, students will be able to appreciate the use of different costs for different purposes.

Business Management Discipline Specific Elective: DSE-8 Brand Management

Course Code: -UC0D131

After completing the course, the student will be able to:

CO 1: Develop leaders to contribute to the economic and cultural vitality of the regions they serve.

CO 2: Develop skills to manage effectively today's organizations by using applied behavioral science concepts.

CO 3: Obtain knowledge from curriculum core knowledge and skill foundation with concepts and theories combined with practical applications.

CO 4: Achieve all the specified students' objectives listed above as evidence by successful completion of all required assignments.

**Banking & Financial Services Discipline Specific Elective: DSE 8 Credit and
Risk Management in Banking** **Course Code: UCOD132**

After completing the course, the student will be able to:

CO 1: To gain a comprehensive understanding of credit principles, credit risk assessment techniques, and the role of credit in banking operations.

CO 2: Identify, assess, and mitigate various types of risks in banking, including credit risk, market risk, operational risk, and liquidity risk.

CO 3: Make informed decisions regarding credit approvals, risk assessments, and recovery strategies.

CO 4: To acquire the skills to implement financial tools and strategies such as credit scoring models, collateral management, and portfolio diversification to mitigate credit risk.

CO 5: Understand the ethical considerations and professional responsibilities involved in managing credit and risk in banking.




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