

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

Academic Year 2025-26

DEPARTMENT OF COMMERCE

B.Com. Course Outcomes

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- Fundamentals of Stock Market

Course Code: COM-132

The students will be able to:

- CO-1: Describe the working of the Indian stock markets.
- CO-2: Discuss the regulatory framework for stock exchanges in India.
- CO-3: Examine the trading and settlement systems in Indian stock exchanges.
- CO-4: Comprehend Indian stock market indices

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- Warehouse & Inventory Management

Course Code: COM-136

The students will be able to:

CO 1. Explain strategic aspects of warehousing.

CO 2. Demonstrate application of warehouse management technology.

CO 3. Summarise operations of warehouse.

CO 4. Perform Inventory and Logistics Management functions.

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.

Commerce MC - Personal Investment & Tax Planning

Course Code: COM234

The students will be able to:

- CO-1: Understand personal investment planning.
- CO-2: Acquire knowledge and understanding the concepts of taxation.
- CO-3: Develop skills for effective personal tax planning.
- CO-4: Understand apportionment of income between spouses governed by Portuguese Civil Code u/s 5A.

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.

**Financial Accounting Minor- Corporate Law (VET)
222**

Course Code: COM

The students will be able to:

CO-1: Understand the regulatory framework of companies

CO-2: Describe the procedure of management of companies

CO-3: Analyse the procedure of registration, and remedies in case of infringement of Intellectual Property Rights

CO-4: Draft documents relating to management of companies and protection of Intellectual Property Rights

B.COM. SEMESTER V

Financial Accounting Major -Advanced Corporate Accounting

Course Code: CFA-301

The students will be able to:

CO-1: To prepare company final accounts in accordance with Companies Act 2013 under Schedule III, Part II as per IND AS.

CO-2: To know the concept of underwriting and have a practical exposure on calculation of underwriting commission on shares and debentures

CO-3: To gain in-depth knowledge pertaining to procedure and mechanism upon liquidation of Joint Stock Companies.

CO-4: To understand the concept of redemption, procedures related to redemption of debentures and methods of redeeming debentures.

Financial Accounting/Cost Accounting Major -Direct Tax – I **Course Code: COM-302**

The students will be able to:

CO-1: Understand the basic concepts of income tax, residential status and scope of total income.

CO-2: Understand the provisions of computation of income from salaries.

CO-3: Understand the provisions of computation of income from house property.

CO-4: Understand the provisions of computation of income from other sources

Financial Accounting/Cost Accounting/Business Management/Banking & Financial Services Major - Research Process **Course Code: COM-303**

The students will be able to:

CO-1: Comprehend the significance of research in solving business problems.

CO-2: Elaborate the methods of data collection.

CO-3: Apply the research process in examining research problems.

CO-4: Discuss the ethical issues in research.

Cost Accounting Major- Techniques of Costing **Course Code: CCA-301**

The students will be able to:

CO-1: Explain importance of standard costing

CO-2: Calculate variances and its interpretation

CO-3: Able to prepare functional budgets

CO-4: Explain uniform costing and application of uniform costing and responsibility accounting.

Business Management Major- Human Resource Management **Course Code: CBM-301**

The students will be able to:

CO-1: Describe the concept of Human Resource Management and it's relevance.

CO-2: Develop an understanding about basics of compensation management and Performance appraisal

CO-3: Examine the welfare facilities offered to employees.

CO-4: Comprehend the prevailing HR scenario

**Business Management Major- Retail Management
302**

Course Code: CBM-

The students will be able to:

CO-1: Explain basic concepts of retail life cycle, retail formats, store design and layout and the role of retailers.

CO-2: Relate to the key elements in retailing and design strategies for retail stores.

CO-3: Compare different types of retail store formats, store location, store design and layout as well as question the reasoning behind the choice.

CO-4: Assess and compare different retail stores based on conceptual and experiential learning.

**Banking and Financial Services Major- Bank Management
301**

Course Code: CBF-

The students will be able to:

CO-1: Explain the components of the bank balance sheet and ALM framework.

CO-2: Identify the different resources that banks use.

CO-3: Understand the different types of assets that banks have and how to manage them.

CO-4: Classify different types of risk that banks face and their implications on Bank Operations.

Banking and Financial Services Major- Financial Services

Course Code: CBF-302

The students will be able to:

CO-1: Recognize the different types of financial services.

CO-2: Explain concepts related to depository and mutual fund services.

CO-3: Differentiate types of leasing and factoring and illustrate the need for venture capital.

CO-4: Examine the credit rating methodology and the securitization process.

**Financial Accounting Minor - Marketing of Financial Services (VET) Course Code: CBF-
321**

The students will be able to:

CO-1: Gain an understanding of the various concepts related to marketing financial services.

CO-2: Acquire knowledge of the different elements that constitute the service marketing mix.

CO-3: Identify the various marketing strategies that banks use to promote their services.

CO-4: Apply the skills required for marketing financial services effectively.

Cost Accounting Minor - Supply Chain and Logistic Management (VET)

Course Code: CBM-321

The students will be able to:

CO-1: Gain a sound understanding of the important role of supply chain management in today's business environment

CO-2: Explain the meaning and importance of all the concepts related to supply chain management

CO-3: Describe the usage of information technologies in supply chain management and recognizes its importance

CO-4: Students will be familiar with the current supply chain management trends

Business Management Minor - Cost and Management Audit (VET) Course Code: CCA-321

The students will be able to:

CO-1: Explain cost audit

CO-2: Apply relevant provisions of companies act to conduct cost audit

CO-3: Prepare cost audit programme

CO-4: Explain management audit

Banking and Financial Services Minor - Principles and Practice of Auditing (VET)

Course Code: CFA-321

The students will be able to:

CO-1: Understand the basics of auditing and audit processes

CO-3: Evaluate internal control systems of organisations and perform vouching and verification

CO-3: Evaluate performance of companies by analysing audit reports

CO-4: Understand the process of conducting audit of service units and specialised audits

Course Code: COM-361

Internship

The students will be able to:

CO-1: Understand the practical work environment of a firm

CO-2: Contrast theoretical learning in practical situations by accomplishing the tasks assigned.

CO-3: Assess interest & abilities in their field of study.

CO-4: Develop self- understanding, self- confidence and interpersonal skills.

B.COM. SEMESTER VI

Financial Accounting Major -Financial Reporting and Sustainability Practices

Course Code: CFA-305

The students will be able to:

CO-1: Explain concept of financial reporting and understand the role of regulatory bodies in financial reporting.

CO-2: Understand the practical applications of accounting standards.

CO-3: Comprehend the transition to Ind-AS and IFRS.

CO-4: Classify and understand various types of financial reporting.

Financial Accounting / Cost Accounting Major - Direct Tax II **Course Code: COM-306**

The students will be able to:

CO-1: Understand the provisions of computation of Profits & Gains from Business or Profession.

CO-2: Understand the provisions of computation of income from capital gains.

CO-3: Compute Total Income and Tax Liability thereon.

CO-4: Understand the provisions of Clubbing of Income, Advance Payment of Tax, Filing of Returns & Assessment and Set Off & Carry Forward Losses.

Cost Accounting Major - Corporate Restructuring and Valuation **Course Code: CCA-305**

The students will be able to:

CO-1: Examine the rationale and modes of corporate restructuring.

CO-2: Understand the basics of merger and acquisition process in either buying or selling companies as a part of corporate restructuring.

CO-3: Develop comprehensive knowledge of regulatory provisions with respect to different types of corporate restructuring.

CO-4: Develop valuation skills utilizing various methodologies implemented while corporate restructuring.

Business Management Major - Entrepreneurship Development **Course Code: CBM-305**

The students will be able to:

CO-1: Perceive distinct entrepreneurial traits

CO-2: Create SWOT analysis for new business ideas.

CO-3: Explain the systematic process to select and screen a business idea.

CO-4: Conduct a basic initial feasibility study of the project idea for investment and understand the assistance from Government and Non-Government organisations assisting the entrepreneurs.

Business Management Major - International Marketing **Course Code: CBM-306**

The students will be able to:

CO-1: Evaluate the strategies to enter the international market.

CO-2: Elaborate on the concepts of global branding, packaging and labelling

CO-3: Explain the different intermediaries in international marketing.

CO-4: Estimate the challenges in international marketing.

Banking and Financial Services Major - Modern Banking Operations and Services
Course Code: CBF-305

The students will be able to:

- CO-1: Understand the different components that constitute financial markets
- CO-2: Differentiate between merchant and universal banking, and learn about factoring, forfeiting, and trade receivables
- CO-3: Familiarize yourself with venture capital, leasing, hire purchase, and the role of credit rating agencies.
- CO-4: Recognize the significance of mutual funds, insurance, pension funds, and real estate investment funds

Banking and Financial Services Major - Financial Risk Management Course Code: CBF-306

The students will be able to:

- CO-1: Understand about financial risk management
- CO-2: Examine the various financial risk measurement techniques.
- CO-3: Illustrate risk management practices.
- CO-4: Comprehend regulatory and other issues.

Financial Accounting Minor - Digital Banking (VET)
322

Course Code: CBF-

The students will be able to:

- CO-1: Gain knowledge of various types of digital banking products.
- CO-2: Demonstrate the application of mobile banking, internet banking, and branchless banking.
- CO-3: Perform different types of payment systems.
- CO-4: Comprehend new developments in digital banking.

Cost Accounting Minor - Tourism & Travel Management (VET) Course Code: CBM-322

The students will be able to:

- CO-1: Be familiarized with the contemporary aspects of Tourism and Travel Management.
- CO-2: Demonstrate an understand of the concepts and components of Tourism and Travel Management
- CO-3: Analyse the trends and developments in Travel and Tourism Industry.
- CO-4: Gain a level of proficiency in understanding and implementing Travel and Tourism Operations & sustainable tourism practices.

Business Management / Banking and Financial Services Minor- E-Filing of Income Tax & GST Returns (VET)

Course Code: COM-322

The students will be able to:

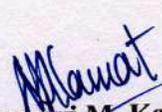
- CO-1: Understand the basic concepts of Income Tax.
- CO-2: Understand the basic concepts of Goods and Services Tax
- CO-3: File Income Tax Returns and TDS forms.
- CO-4: File Goods and Services Tax returns.

Project

Course Code: COM-307

The students will be able to:

- CO-1: Understand about the Business and Business Environment in practice.
- CO-2: Discourse real time issues/problems relating to their domain specialisation and related areas
- CO-3: To enhances and helps improve a person's cognitive abilities and making them sharper and more profound over time.
- CO-4: Review and reconstruct the contemporary issues in business


Dr. Manasvi M. Kamat
Professor and Principal

