

DEPARTMENT OF COMMERCE

COURSE OUTCOMES FOR B.COM.

Semester I Core Course: CC 1 General Management Course Code: COC101

After completing the course the student will be able to:

CO 1: Differentiate various functional areas of management and classify different styles of management.

CO 2: Implement different steps in decision making while taking managerial decisions.

CO 3: Gain knowledge to identify reasons for change and factors affecting resistance to change.

CO 4: Examine different organisational conflicts.

CO 5: Gain an in depth knowledge of different emerging areas of management.

Semester I Core Course: CC 2 Financial Accounting Course Code: COC102

After completing the course the student will be able to:

CO 1: Understand AS-6 on depreciation accounting and solve problems using various methods of depreciation.

CO 2: Gain knowledge about process involved in the issue, redemption and buy back of shares pertaining to companies.

CO 3: Gain practical experience on maintaining of books of accounts under single entry system.

CO 4: Prepare accounts of small business enterprises.

Semester I Generic Elective Course:GE-1 Marketing Management

Course Code:COG105

After completing the course the student will be able to:

CO 1: Acquire knowledge of product planning and development of new product, its packaging, branding and labelling

CO 2: Understand the various pricing policies and how to fix the price for the product.

CO 3: Gain knowledge of various methods of advertising and promoting the product.

CO 4: Classify various distribution policies.

Semester II Core Course: CC5 Introduction to Marketing Course Code: COC103

After completing the course the student will be able to:

CO 1: Describe different concepts of marketing and classify the kinds of goods available.

CO 2: Understand the marketing environment and examine the different types of consumer behaviours.

CO 3: Identify the elements of marketing mix and discuss the areas in sales force management and physical distribution.

CO 4: Understand the need for consumer protection and explain the direct marketing techniques

**Semester II Core Course: CC 6 Financial Statement Analysis & Interpretation
Course Code: COC104**

After completing the course the student will be able to:

CO 1: Gain knowledge to prepare of profit and loss A/c and balance sheet as per Schedule III of the Companies Act 2013.

CO 2: Understand various methods of analyzing financial statements like common size, comparative, vertical statements, trend analysis and interpreting the statements.

CO 3: Gain practical experience in calculation of various ratios based on profit and loss account and Balance sheet as well as economic value added.

CO 4: Understand the mechanism and importance related to cash flow statements.

**Semester II Generic Elective Course: GE-2 Services Marketing
Course Code: COG115**

After completing the course the student will be able to:

CO 1: Examine the nature of services, and distinguish between products and services

CO 2: Identify the major elements Marketing Mix for Services needed to improve the marketing of services

CO 3: Develop an understanding of the roles of relationship marketing and customer service in adding value to the customer's perception of a service

CO 4: Appraise the nature and development of a services marketing strategy

CO 5: Recognise how services marketing principles can be used as a conceptual framework to help managers identify and solve marketing problems

Semester III Core Course: CC 9 Business Finance Course Code: COC105

After completing the course the student will be able to:

- CO 1: Understand various aspects of business finance.
- CO 2: Learn types of financial plan and preparation of the same for an organisation.
- CO 3: Learn how to classify capital and understand different concepts of capital.
- CO 4: Acquaint themselves with the theories of capitalisation and identify causes, effects and remedies of overcapitalisation and undercapitalisation.
- CO 5: Understand the various aspects of capital structure.
- CO 6: Gain knowledge of different emerging pattern in training and development.

**Semester III Core Course: CC 10 Fundamental of Cost Accounting
Course Code: COC 106**

After completing the course the student will be able to:

- CO 1: Acquire thorough understanding of basic concepts, classification of cost elements and methods of costing.
- CO 2: Recognize the accounting and control of Waste, Scrap, Spoilage and Defectives and computation of Cost sheet and Estimated cost sheet.
- CO 3: Understand application and computation of contract costing for one, two and three years.
- CO 4: Develop and obtain a working knowledge of process costing and By-product.
- CO 5: Demonstrate Cost Accounting methods and Skills.

**Semester III Core Course: CC 11 Entrepreneurship Development
Course Code: COC107**

After completing the course the student will be able to:

- CO 1: Recognize distinct entrepreneurial traits
- CO 2: Know the parameters to assess opportunities and constraints for new business ideas
- CO 3: Understand the systematic process to select and screen a business idea
- CO 4: Formulate a project on the generated business idea
- CO 5: Learn the path leading to innovation

**Semester III Skill Enhancement Course: SEC 1 New Venture Planning
Course Code: COS111**

After completing the course the student will be able to:

CO 1: Identify opportunities and the drivers of new venture creation processes

CO 2: Create a comprehensive new venture proposal with supporting documentation.

CO 3: Integrate new venture concepts and techniques in a pitch to an investor panel.

CO 4: Demonstrate knowledge and understanding of the processes and procedures for developing a business.

CO 5: Develop their own effective strategic business plan

CO 6: Know how to communicate their business plan effectively to financiers and other stakeholders

CO 7: Analyse and evaluate business information to identify the viability of a proposal.

CO 8: Inculcate a holistic view of planning that includes acceptance of ambiguity and uncertainty in a new venture.

Semester III Generic Elective Course: GE-3 Business Environment– I
Course Code: COG121

After completing the course the student will be able to:

CO 1: Understand the different environment in the business climate

CO 2: Analyze the minor and major factors affecting the business in various streams

CO 3: Evaluate the different environments like, political, technological, legal and economic environment in the business

CO 4: Acquire in-depth knowledge about etc.

Semester III Generic Elective Course: GE-3 Fundamentals of Rural Marketing
Course Code: COG122

After completing the course student will be able to:

CO 1: Identify the core concept of Rural marketing, the role of rural marketer in business and society.

CO 2: Understand the rural marketing environment and segmentation of rural market.

CO 3: Understand the rural consumer and their demand.

CO 4: Analyse the rural marketing opportunities and to identify the solution for the problem faced by them.

Semester III Generic Elective Course: GE 4 Training and Development
Course Code: COG131

After completing the course the student will be able to:

CO 1: Understand the various aspects of training and learning.

CO 2: Learn how to identify the training and development needs, understand different approaches and techniques of needs assessment including the aspects of curriculum development.

CO 3: Acquaint themselves with the methods of training including stages of training, on the job, off the job, experimental and non-experimental methods.

CO 4: Understand the various aspects of evaluation of training and development.

CO 5: Comprehend emerging patterns in training and development.

Semester III Generic Elective Course:GE 4 Consumer Behaviour
Course Code: COG132

After completing the course the student will be able to:

CO 1: Learn about the Consumer behaviour

CO 2: Know about the rights of consumers

CO 3: Understand various provision under Consumer Act 1986

CO 4: Understand the responsibility of a good consumer.

Semester IV Core Course: CC 12 Fundamentals of Investment
Course Code: COC108

After completing the course the student will be able to:

CO 1: Understand about the investment environment and different investment options available.

CO 2: Get acquainted with the framework of analysis such as fundamental and technical analysis for investment.

CO 3: Make investment decisions considering risk-return trade-off for each of the investment alternative.

CO 4: Know about the agencies set up for investor protection.

Semester IV Core Course: CC 13 Income Tax Course Code: COC109

After completing the course the student will be able to:

CO 1: Apply the basic concepts, principles and provisions of Income-tax Act 1961 and use the relevant rules for income tax computation.

CO 2: Determine the Residential status of an Individual, and understand the five heads of income.

CO 3: Distinguish between deductions, exclusions and exemptions.

CO 4: Calculate gross total income, which includes income from salary and profits and gains of Business or Profession only for individual assessee.

CO 5: Identify the permissible deductions under Chapter VI A from Section 80 C to 80U necessary for calculating adjusted gross total income of individual assessee along with computation of income tax liability.

Semester IV **Core Course: CC 14 Accounting for service organisation**
Course Code: COC110

After completing the course the student will be able to:

CO 1: Understand the nature and working of service organisations and will be capable of performing accounting for the service organisation.

CO 2: Learn legal aspects of banking and insurance companies' format.

CO 3: Study RBI guidelines regarding final accounts of banking companies.

CO 4: Prepare final accounts of General Insurance companies, banking companies and hotel.

Semester IV **Skill Enhancement Course: SEC 2**
Collective Bargaining and Negotiation Skills **Course Code: COS102**

After completing the course the student will be able to:

CO 1: Understand the concepts in collective bargaining.

CO 2: Understand the negotiation skills.

CO3: Identify the recent trends in collective bargaining in other countries.

CO 4: Gain awareness of grievance management.

CO 5: List mandatory subjects and permissive subjects of bargaining.

Semester IV **Generic Elective Course: GE-5** **Business Environment– II**
Course Code: COG137

After completing the course the student will be able to:

CO 1: Identify the external forces that shape the business environment and drive economic system.

CO 2: Differentiate between statutory and common law

CO 3: Describe how nations measure global trade, forces that affect global trade and evaluate common strategies used to reach global markets.

CO 4: Identify business stakeholders and describe their relationship with business organizations in Goa

**Semester IV Generic Elective Course: GE-5 Practices in Rural Marketing
Course Code: COG141**

After completing the course student will be able to:

CO 1: Know the role of wholesalers and retailers in Rural Market.

CO 2: Identify the problems in Channel of distribution in Rural Market.

CO 3: Know the constraints in promotion and marketing communication in rural areas.

CO 4: Understand the prospects and problems of sales personnel in rural market.

CO 5: Recognise role of Government and other organisation in marketing agricultural products.

**Semester IV Generic Elective Course: GE-6 Compensation Management
Course Code: COG146**

After completing the course the student will be able to:

CO 1: Understand the concept and components of Compensation

CO 2: Know the Process of determination of Compensation

CO 3: Identify the factors considered in deciding the compensation

CO 4: Know the different labour policy

CO 5: Prepare payrolls

**Semester IV Generic Elective Course: GE 6 Salesmanship & Sales Management
Course Code:COG147**

After completing the course the student will be able to:

CO 1: Acquaint themselves with the basic concepts of salesmanship.

CO 2: Understand the concepts of sales management.

CO 3: Learn about various aspects of sales organizations.

CO 4: Understand the basic concept of managing sales force and its application in current marketing scenario.

Semester IV Generic Elective Course: GE-5 E-Commerce & E-Accounting
Course code: COG138

After completing the course the student will be able to:

CO 1: Understand the concept of E-commerce, its Components & categories. Also they will learn about E-business and its models, its advantages and limitations and be able to the students recognise the international nature of e-commerce

CO 2: Describe M-Commerce, the devices used, its applications and the pros and cons.

CO 3: Explain the meaning, features, and process of setting up e-marketing and creating e-commerce websites, its essentiality and various e-marketing strategies.

CO 4: Understand the meaning of E-CRM, its phases, applications and examine the E-SCM technologies and its components.

CO 5: Learn and identify the various e-payment systems in India, its forms and recognise the requirement and risks associated with the e-payment systems.

CO 6: Gain practical knowledge on maintaining, creating and finalising accounts using an accounting package.

Semester V Core Course: CC 15 Industrial Management
Course Code: COC111

After completing the course the student will be able to:

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

CO 2: Differentiate the organisations 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

Semester V Subject/Course: Accounting Discipline Specific Elective Course: DSE 1
Income Tax & Goods & Service Tax Course Code: COD101

After completing the course the student will be able to:

CO 1: Gain insight on 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.

Semester V

Subject/Course: Cost Accounting

Discipline Specific Elective Course: DSE 1 Cost Accounting Course Code: COD102

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 store keeper 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.

Semester V

Subject/Course: Business Management

**Discipline Specific Elective Course: DSE 1 International Marketing Management
Course Code: COD103**

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 organisations

CO 3: Understand international product and pricing policy.

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

Semester V

Subject/Course: Banking & Financial Services

**Discipline Specific Elective Course: DSE 1 Modern Banking Operations and Services
Course Code: COD104**

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.

Semester V

Subject/Course: Accounting Discipline Specific

Elective Course: DSE 2 Auditing

Course Code: COD105

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.

Semester V

Subject/Course: Cost Accounting

Discipline Specific Elective Course: DSE 2

Cost Accounting II

Course Code: COD106

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.

Semester V

Subject/Course: Business Management

Discipline Specific Elective Course: DSE 2

Retail Management Strategies

Course Code: COD107

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

Semester V

Subject/Course: Banking & Financial Services

Discipline Specific Elective Course: DSE 2

Bank Management

Course Code: COD108

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 its relative importance and trends.

CO 5: Analyse, 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 bank through Consumer Redressal Mechanism and Banking Ombudsman Scheme.

CO 9: Apply and use modern ways of banking.

Semester V

Subject/Course: Accounting

Discipline Specific Elective Course: DSE 3

Government Accounting

Course Code: COD109

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.

Semester V

Subject/Course: Cost Accounting

Discipline Specific Elective DSE 3

Techniques of Costing

Course Code: COD 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 of management control system and management reporting

Semester V

Subject/Course: Business Management

Discipline Specific Elective: DSE 3

Advertising Management

Course Code: COD111

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.

Semester V

Subject/Course: Banking & Financial Services

Discipline Specific Elective: DSE 3

Banking in India

Course Code: COD112

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

Semester V

Subject/Course: Accounting

Discipline Specific Elective: DSE 4

Financial Reporting

Course Code: COD113

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: Recognise the conversion of IAS with GAAP and its application

CO 3: Compute Value Added Statements and its applications

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

Semester V

Subject/Course: Cost Accounting

Discipline Specific Elective: DSE 4 Management Accounting

Course Code: 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

Semester V

Subject/Course: Business Management

Discipline Specific Elective: DSE 4

Services Marketing

Course Code: COD 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.

Semester V **Subject/Course: Banking & Financial Services**
Discipline Specific Elective: DSE 4 **Foreign Exchange, Foreign Trade and**
International Finance **Course Code COD116**

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.

Semester VI **Core Course: CC 17 Human Resource Management**
Course Code: COC 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 organisations.

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.

Semester VI **Subject/Course: Accounting**
Discipline Specific Elective: DSE 5 **Advanced Company Accounts**
Course Code: COD 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

Semester VI

Subject/Course: Cost Accounting

Discipline Specific Elective: DSE 5

Advanced Cost Accounting

Course Code: COD 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 costing 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.

Semester VI

Subject/Course: Business management

Discipline Specific Elective: DSE 5 Financial Management

Course Code: COD 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.

Semester VI **Subject/Course: Banking & Financial Services**

Discipline Specific Elective: DSE 5 **Law and Practice of Banking I**

Course Code: COD 120

After completing the course the student will be able to:

CO 1: Familiarized 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, malpractices and cyber crimes in Banking

Semester VI **Subject/Course: Accounting**

Discipline Specific Elective: DSE 6 Accounting- I **Course Code: COD 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 organisations operating with branch.

Semester VI **Subject/Course: Cost Accounting**

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

Course Code: COD 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.

Semester VI **Subject/Course: Business Management**

Discipline Specific Elective: DSE 6 **Strategic Management**

Course Code: COD 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: Analyse 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.

Semester VI

Subject/Course: Banking & Financial Services

Discipline Specific Elective: DSE 6

Law and Practice of Banking

Course Code: 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 cyber crimes in Banking

Semester VI

Subject/Course: Accounting

Discipline Specific Elective: DSE 7

Accounting II

Course Code: COD 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.

Semester VI

Subject/Course: Cost Accounting

Discipline Specific Elective: DSE 7

Advanced Cost Accounting

Course Code: COD 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

Semester VI

Subject/Course: Business Management

Discipline Specific Elective: DSE-7

Supply Chain & Logistics Management

Course Code: COD 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 supplier management 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

Semester VI

Subject/Course: Banking & Financial Services

Discipline Specific Elective: DSE 7

Financial Services

Course Code: COD 128

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 fund.

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.