

MAR GREGORIOS COLLEGE OF ARTS & SCIENCE

B.COM ACCOUNTING AND FINANCE

PROGRAMME SPECIFIC OUTCOMES

PSO1: Curriculum offers a number of specializations and practical disclosures which provides the students to face the contemporary challenges in the business activities

PSO2: The knowledge in different specializations like Accounting, Costing, Banking and Finance helps to inculcate skills among the students to flourish as Marketing Managers, Selling Managers with over all Administrative abilities of the Company.

PSO3: Strengthens their capacities in varied areas of commerce and industry aiming towards holistic development of learners.

PSO4: Enables students to develop communication skills, computer awareness and the rules of Income Tax Act. Builds commercial and professional perspective towards self-employment

PSO5: .Equips students to have a wide Understanding on the legal issues and the law relating to banking and insurance sector.

COURSE OUTCOMES

COURSE NAME	COURSE OUT COMES
SEMESTER - I	
Financial Accounting	CO1. Students will understand the advanced adjustments in preparation of final accounts, income & expenses, receipts and payments and non-trading organization balance sheet.
	CO2. Students will inculcate voracious knowledge in the process of preparation of depreciation of assets and different depreciation methods
	CO3. Knowledge is inculcated and enriched in the process of preparation of single and double entry system of accounting.
	CO4. To impart knowledge on the rectification of errors in accounting and also useful in enabling CA courses.
	CO5. Students can gain knowledge through various modes of interest calculations in hire-purchase and installment system.
Business communication	CO1. To understand the types and the barriers of communication
	CO2. To inculcate the art of drafting business letters such as sales letter, order letter, inquiry letter, complaint letter etc.,
	CO3. To inculcate the art of correspondence among the students to strike best deals with banks, insurance companies, share holders and directors, etc.,
	CO4. To instill knowledge on report-writing, Agenda, Minutes,

	Memorandum, and Circular.
	CO5. To demonstrate verbal and non-verbal communication ability through presentations in video conferencing.
Financial Planning and Performance	CO1: to understand the strategic planning process, models and analytical techniques.
	CO2: To Achieve an understanding of forecasting techniques and demonstrate the budget.
	CO3: To understand the Cost and variance measures.
	CO4: To learn the concepts of responsibility centers and reporting segments.
	CO5: To know the importance and use of performance measures and to learn key performance indicators.
SEMESTER - II	
Advance financial accounting	CO1. To gain knowledge on the methods of branch accounting and system
	CO2. To learn calculation of profit in various inter-departments.
	CO3. To gain awareness and insight in to the process of admission, retirement and death of partnership business.
	CO4. To inculcate knowledge in the field of dissolution of partnership and liquidation procedure in partnership business.
	CO5.To gain knowledge on accounting standards and procedures.
Principles of management	CO1. To demonstrate the roles, skills and functions of management and to know about the various levels of managers. To Understand the different concepts related to scientific management
	CO2. To create knowledge about planning, decision making in business mode. To know about the need and scope of human resources management
	CO3. To analyze an effective knowledge about span of control, Departmentalization. Determination of business models for future
	CO4. To provide an outline about centralization and decentralization. Enrich the leadership qualities in various modes.
	CO5. To handle the situation through co-ordination and controlling process.
Financial analytics and control	CO1. to understand the underlying basics of accounting information system
	CO2. To gain knowledge on Technology-Enabled Finance Transformation and Data Analytics
	CO3.to make the students understand about Cost Measurement Concepts & allocation of cost to various departments in a firm
	CO4. To have a clear idea and knowledge on Supply Chain Management and Business Process Improvement
	CO5. To know about Internal Controls & Corporate Governance
SEMESTER - III	
Corporate Accounting	CO1: To know about the journal entries of issue of shares and redemption of preference shares.
	CO2: To Work with profit prior to incorporation, Issues and redemption of debentures and Underwriting of shares in companies accounts.
	CO3: To Learn about the final accounts of the companies.
	CO4: To Learn about the valuation method of shares and goodwill and measurement of performance of companies.

	CO5. Ability to inculcate independently Final account of Life Insurance calculation
Banking theory law and practice	CO1. To understand the origin of banking and its workings; and to discuss the impact of government policies and regulations on the banking industry
	CO2. To know about the structure of banking industry and demonstrate about working of RBI
	CO3. To make students understand the various committees about financial inclusion in banking and know about the electronic money.
	CO4. To handle bank accounts and to enrich ideas about negotiable instruments and types of crossing.
	CO5. To grasp knowledge about endorsement, paying banker and ombudsman and to know about the customer grievances.
Marketing	CO1. Students can gain knowledge about different kinds of markets, its functions, history and objective
	CO2. Students can gain knowledge on the motives and behaviors of consumers in current market conditions.
	CO3. To can gain knowledge on product, price, promotion and physical distribution.
	CO4. Students can gain knowledge on the aspects of different members in distribution channels regarding markets.
	CO5. To gain knowledge in recent trends in marketing and e-markets also.
Financial reporting	CO1. To know about the Financial Statements (per US GAAP and IFRS)
	CO2. To have knowledge about Revenue Recognition (per US GAAP and IFRS)
	CO3. To have a clear idea about valuation of Current Assets and Current Liabilities (per US GAAP and IFRS)
	CO4. To know the Knowledge based intangibles, Legal rights based intangibles, Goodwill, Leasehold Assets & Liabilities and Deferred Taxes
	CO5. To have an idea about Equity transactions (per US GAAP and IFRS)
Business statistics	CO1. To study the concept of Diagrammatic Representation
	CO2. To calculates Measures of Central Tendency for the given data & Obtain the solutions of Measures of Dispersion with simple problems.
	CO3. To understand the concept of Correlation in Bivariate distribution and study the concept of Regression and Properties of correlation and regression coefficients
	CO4. To know the variation in Time Series with simple problems
	CO5. to understand statistical Quality control, Index Numbers and its types & Test.
SEMESTER - IV	
Advance Corporate Accounting	CO1: To describe the accounting procedure for Alteration of share capital
	CO2: To Know about the journal entries of Amalgamation, Absorption & External Reconstruction
	CO3: To apply knowledge to prepare Liquidator's Final Statement of Accounts and to calculate Liquidator Remuneration.
	CO4: To learn the Preparation of Consolidated Final Statement of

	Accounts for Holding and Subsidiary company
	CO5: To explain, illustrate the Profit and Loss account and Balance sheet of Banking Companies
Financial Services	CO1: To understand the concept, Forces and Players in Financial Services Market.
	CO2: To learn and understand the concepts of Merchant Banking, Public Issue Management and Underwriting
	CO3: To explain the concepts, function and features of Indian capital market and Stock exchange.
	CO4: To achieve an understanding of Lease Financing, Hire Purchase Financing, Factoring, Bill discounting and Consumer finance.
	CO5: To understand Venture capital, Credit Rating Process, Life Insurance and Pension fund.
Corporate and Business law	CO1. To gain knowledge about laws, rules and regulations regarding corporate world and its environment.
	CO2. To attain different forms in offer, acceptance, consideration, etc.
	CO3. To know about frauds, misrepresentation, mistake, void and unlawful agreement difference on them.
	CO4. To gain knowledge on formation of company, memorandum and articles important concepts of corporate world.
	CO5. To gain knowledge on company's important documents like prospectus, company registration, share capital formation, alteration, dividend declaration and different types of meeting inside companies.
Indirect taxation	CO1. To know about the history of tax and understand the basic concepts of the Goods and Services Tax
	CO2. To know about the tax structure and develop a clear knowledge about the levy and collection of tax and tax credit
	CO3. To demonstrate the structure of GST and develop the knowledge about the provisions regarding registration, preparations of books of accounts and filing of returns under the Act.
	CO4. To understand the powers of GST authorities regarding inspection, search and seizure and to know about eligibility and practice and career avenues.
	CO5 To provide knowledge about customs duty and exemption from customs duty.
Operational research	CO1. To formulate a real-world problem as a mathematical programming model
	CO2. To understand the theoretical workings of the simplex method for linear programming and perform iterations of it by hand
	CO3. To understand the relationship between a linear program and its dual, including strong duality and complementary slackness
	CO4. To solve specialized linear programming problems like the transportation and assignment problems
	CO5. To have a basic understanding about the Customs Laws in India
SEMESTER -V	
Elements of Cost Accounting	CO1: To recognize the principles and the importance of cost accounting
	CO2: To explain and illustrate Cost Sheet and also to draw Estimated cost sheet for future period
	CO3: To gain knowledge about Material cost control and to maintain the stock level of materials.

	CO4: To examine, show and employ different methods of incentive payments for labour costing problems.
	CO5: To enable students to understand and apportion the overheads; and to prepare over head distribution statement and Machine hour rate
Financial management	CO1. To know the concept of Financial management with its importance
	CO2.To know the theories of capital structure, cost of capital with simple problems
	CO3. To have clear idea and knowledge on how Dividend decisions will affect the firm with different methods
	CO4.To get familiarize with the importance of Working capital and Factors influencing the same in the firm
	CO5. To get idea about the capital budgeting
Income tax law and practice - 1	CO1- To know about the basic concepts and definitions of Income Tax Act 1961 and also to have deep insights on the residential status of assessee and incomes exempted from tax
	CO2- To familiarize with the computation of income from salary
	CO3- To provide knowledge on the computation of income from house property and legal provision
	CO4- To make students understand about computation of income from business and profession
	CO5- To know the methods to file the tax returns and familiarize students with Accounting Standards.
Portfolio-management	CO1. To gain knowledge on the risks in investments schemes, returns benefits and portfolio manager role.
	CO2. To know about the value of money and computation for future interest per annum.
	CO3. to know about various steps in planning, selection, evaluation regard portfolio analysis.
	CO4.To interprets about risks and returns, variance analysis, measures and bond verification.
	CO5. To swap analysis and SEBI regulations for portfolio operations and managements
Practical auditing	CO1. To know about the auditing facts, procedure, verification, checking methods, techniques in auditing internal control system.
	CO2.To knows about the verification procedure and vouching of important documents during auditing.
	CO3. To have knowledge on auditing types and accounting standards to be followed in auditing procedure.
	CO4. To know the qualification of the auditors, his nature of work, report submission in general meetings, responsibilities and duties of his, during financial reporting of any company they work.
	CO5. To know the recent trends in auditing procedure to be followed.
SEMESTER - VI	
Advanced Cost Accounting	CO1: Demonstrate the Calculation of Profit on Contracts by Preparing Contract account and Job costing
	CO2: To learn about the abnormal Gain & Loss, Joint Products, By Products and Equivalent Production through Process Accounts.
	CO3: To gain knowledge about the Preparation of Operating Cost Sheet for Transport, Power Supply and Hospital
	CO4: To prepare PV Ratio, Break Even Point, Margin of Safety and

	Marginal cost Statement.
	CO5: To define the terms with regard to Standard Costing and variance analysis.
Capital markets	CO1. To know the financial markets, role, evaluation, growth, shares, bonds, company fixed deposits, voting rights etc.,.
	CO2.To know about the aspects in regulation authority SEBI, its role and functions in capital markets
	CO3. To know about stock market and commodity markets, its functions and different working markets in the world.
	CO4. To understand the raising new issues in shares, underwriting methods and IPO process in primary markets.
	CO5. OTCEI vs. stock exchange important aspect for students to open different bank investment account and price determination on speculation or stock values.
Entrepreneurial development	CO1. To develop entrepreneurial awareness among students and to motivate students and to make their mind set for thinking entrepreneurship as career.
	CO2.To help in Developing Successful Business Ideas
	CO3.To have knowledge on Opportunity Identification and Evaluation
	CO4. To have a Clear vision on the business Planning Process
	CO5. To generate funds for the business. (Sources of Finance)
Income tax law and practice-2	CO1. To compute capital gains.
	CO2. To know about the computation of income from other sources
	CO3.To provides knowledge about clubbing of incomes and carry forward and set off losses.
	CO4- To know about the aggregation of income, deduction under section 80C to 80U and assessment of individual income
	CO5- To know about the powers and duties of central board of direct authorities.
Working Capital Management	CO1: To describe the concept of working capital management and working capital life cycle.
	CO2: Different approaches to Financing Current Assets on Working Capital Finance.
	CO3: To Identify and evaluate the necessary tools to use in managing a company's net daily cash position.
	CO4: To evaluate a company's management of accounts receivable, inventory, and accounts payable.
	CO5: To analyze the effects of Techniques for managing.