



## **ADMINISTRATIVE MANAGEMENT COLLEGE**

### **BACHELOR OF COMMERCE AND MANAGEMENT**

#### **COURSE OUTCOME**

**SUB: CORPORATE ADMINISTRATION**

**CLASS: I B.COM**

After the completion of the course students will be able to

- CO – 1 Understand the various types of companies.
- CO – 2 Analyse the stages in formation of a company and the documents required.
- CO – 3 Describe the regulation and administration of a company and the authorities involved.
- CO – 4 Know the types of corporate meetings and its requisites.
- CO – 5 Understand the formalities related to formation of Global Companies.

**Course: B.COM**

**Semester: II B.COM**

**Subject: Retail Marketing**

**After completion of course students will be able to:**

- CO – 1 Learn meaning, types of retailing and trends in Indian retailing.
- CO – 2 Understand the behaviour and process of consumer in purchasing retail products.
- CO – 3 Know the factors and types of store layout in retail operations and importance of category management
- CO – 4 Describe retail marketing mix and to learn HR aspects in retailing.
- CO – 5 Explain the impact of IT in retailing and ethical issues involved in retailing.

**SEMESTER: II**

**SUBJECT : BANKING LAW AND OPERATIONS**

**Students will be getting familiarized with the law and operations of Banking.**

- CO – 1 Learning about the Negotiable Instruments features ,types and essentials of endorsements.
- CO – 2 Knowing about the different relationships like general and special relationship between a banker and a customer.

CO – 3 learning the operations in Banking like collecting banker, duties and responsibilities and statutory protection to collecting banker.

CO – 4 Paying Banker's precautions, statutory protections and consequences of honouring and dishonouring of cheques.

CO - 5 Knowing about the lending operations ' principles, typeset along with the NPAs and their circumstances & impact regulations of priority lending of commercial banks

CO – 6 different types of customers like minors, lunatic, JHFs, joint stock companies NRIs etc are discussed here.

CO – 7 Innovations in Banking fields like debit –credit cards, internet banking, ATMs etc.

**COURSE: B.COM**

**SEMESTER: II**

**SUBJECT: QABD-1**

After completion of the course students will able to:

CO - 1 Explain the concept, meaning and definition, functions, scope, limitations of Statistics.

CO – 2 Understand the Collection classification and tabulation of data.

CO – 3 Know about Measures of central tendency. Graphical representation of median and mode.

CO – 4 Know about Measures of Dispersion and Skewness.

CO – 5 Understand the Index number under various methods.

### **COURSE OUTCOME**

**SUB: BUSINESS ETHICS**

**CLASS III B.COM**

After the completion of the course students will be able to

CO – 1 Understand the importance of ethical conduct for business and the community.

CO – 2 Enhance awareness about relevance of personal values in workplace.

CO – 3 Inculcate ethics in various areas of Management.

CO – 4 Describe the corporate culture and its accepted ethical behaviours.

CO – 5 Understand the evolution of Corporate Governance and its Practice in the corporate sector.

**Semester: III**

**Subject: Financial Management**

**After completion of course students will be able to:**

**CO – 1** Understand the meaning of Business finance, the aims of finance function, organization structure of finance, various financial decisions, financial planning and the different steps in financial planning.

**CO – 2** Explain the importance of Time value of Money and different technique to compute the time value of money, concept of valuation of Bonds & Debentures and shares.

**CO – 3** Describe various types of financial decisions, capital structure, EBIT- EBT-EPS analysis and types of leverages.

**CO – 4** Enumerate the types of dividend, dividend policy and the provisions under the companies act in relation to dividends.

**CO – 5** Understand the importance of working capital, maintaining adequate working capital, determinants and sources of working capital, cash management and receivables management.

### **SEMESTER: III**

### **SUBJECT: QABD-II**

After completion of the course students will able to:

**CO – 1** Understand the concept of correlation and regression & solve problems on it

**CO – 2** Know about components of Time series, solve problems & plot graph under least square & trend values

**CO – 3** Aware about Interpolation & Extrapolation solve problems under Binomial Expansion & Newton's method

**CO – 4** Analyse Sampling & Sampling Techniques, Solve problems on sample size

**CO – 5** Know about Theory of Probability & Solve problems on it.

### **Semester: IV**

### **Subject: Advanced Corporate Accounting**

**After completion of course students will be able to:**

**CO – 1** Understand about the redemption of preference shares, purpose of redemption, issue of bonus shares and prepare the balance sheet in vertical format.

**CO – 2** Explain the importance merger and acquisition of companies, calculate purchase consideration, prepare the journal and ledger accounts in the books of transferor and transferee companies and prepare the balance sheet of new company.

**CO – 3** Describe various methods of internal reconstruction, prepare journal entries and balance sheet.

**CO – 4** Enumerate types of Liquidation, calculate liquidator's remuneration and financial statement.

**CO – 5** Understand the importance of accounting standards and need for As.

### **SEMESTER: IV**

### **SUBJECT : E-BUSINESS &ACCOUNTING**

**Students will be learning the latest techniques in trade, that is E-business , and learning how to work with Tally ERP 9 software practically.**

CO – 1 E-Business: knowing about E-business and commerce and trades with types , models and its advantage with the examples as virtual communities, web-auctions, portals etc.

CO – 2 Able to identify the software and hardware needs with different technologies to connect each of them.

CO – 3 learning about the features and uses of Tally ERP 9 software

CO – 4 Started learning practically Tally by creating Company and learning different menus and functions used in Tally.

CO – 5 Learning how to generate different types of reports using tally like vouchers, journals, ledgers etc.

#### **SEMESTER: IV                      SUBJECT: COSTING METHODS**

After completion of the course students will able to:

CO – 1 Know about costing methods & categories of costing

CO – 2 Aware about Job & Batch Costing & solve problems on it

CO – 3 Understand the theoretical aspects of Process Costing & solve problems on it

CO – 4 Explain applications & procedure of Contract Costing & solve problems on it

CO – 5 Analyse various techniques of Operating costing & solve problems on Transportation costing.

#### **SEMESTER: IV      SUBJECT : STOCK AND COMMODITY MARKETS**

**This course will enable the students to understand the concepts of shares and stocks.**

CO – 1 will get an overview of capital and commodity markets

CO – 2 learning about stock markets, their organization and functions along with security Exchange Board of India.

CO – 3 this course will allow them to know about the trading in stock markets, patterns of trading settlement procedure etc.

CO – 4 knowing about commodity markets with functions physical and future markets

CO – 5 learning how to trade in commodity markets, trading, settlement efficiency and size of commodity markets

**SEMESTER: V****SUBJECT: INCOME TAX-1**

After completion of the course students will able to:

CO – 1 Explain basic important concepts of Income Tax

CO – 2 Understand the concept of Residential Status, Incidence of Tax, Problems on scope of Total Income and Exempted Incomes u/s 10

CO – 3 Aware about Income from Salary and solve problems on Income from Salary

CO – 4 Know about Income from House Property and Problems on House Property

CO – 5 Solve problems on Profit and Gains from Business and Profession.

**SEMESTER: VI****SUBJECT: INCOME TAX-2**

After completion of the course students will able to:

CO – 1 Know the concept of Profit and Gains from Business and Profession and Problems on it.

CO – 2 Understand about Capital Gains , exemptions u/s 54,54B, 54D, 54EC, 54F and Problems on it.

CO – 3 Explain the concept of Income from other sources and Problems on it.

CO – 4 Describe the deductions from Gross Total Income, deductions u/s: 80C to 80U

CO – 5 Understand the Set- Off and Carry forward of Losses , Assessment of Individuals and solve problems on it.

Semester: VI

Subject: Cost Management.

After completion of the course students will be able to:

CO – 1 Explain cost control and cost reduction techniques and business reengineering process.

CO – 2 Describe the need of marginal costing and to solve the problems based on break even analysis.

CO – 3 Know standard costing and to solve problems based on variance analysis.

CO – 4 know the essential requirements of budgetary control and problems based on flexible budget and cash budget.

CO – 5 Explain the detail concept of Activity Based Costing and problems on ABC.

**SUB: Management Accounting:**

**CLASS: VI B.COM**

After completion of the course students will be able to:

CO – 1 Apply management accounting concepts and ideas in making strategic business decisions.

CO – 2 Understand the importance of Ratios in business in planning and forecasting the future.

CO – 3 Analyze the financial consequences involved in the organization.

CO – 4 Study the movements of cash in the organization.

**Semester: VI**

**Subject: Principle and Practice of Auditing**

**After completion of the course students will be able to:**

CO – 1 Explain the pros and cons of auditing and become aware of recent trends in Auditing.

CO – 2 Know the principles of internal check and process of internal control in an Organization.

CO – 3 Describe classification of vouchers and techniques of vouching all transactions (cash purchases, sales etc)

CO – 4 Enumerate the objectives and procedure of Verification and valuation of assets and liabilities.

CO – 5 Understand the Professional ethics of auditor for auditing the public limited companies.

CO – 6 Prepare a specimen audit of Educational institution and cooperatives.

**Semester: VI**

**Subject: Performance Management**

**After completion of the course students will be able to:**

CO – 1 Understand the implementation of Activity based costing and target costing in Manufacturing Industries.

CO – 2 Explain the need of CVP analysis and Decision tree method in decision making and forecasting.

CO – 3 Describe the classifications of budget and variance analysis.

CO – 4 Determine the system of performance analysis for Not-for-profit organizations and Public sector.