DEPARTMENT OF COMMERCE
B.COM Computer Application
Course Outcomes:

Paper	Paper Name	Outcomes After completion of the course the student should be able to
SEMESTER I		
PAPER – I	**Fundamentals of accounting :**	**CO 1 :** Identify transactions and events that need to be recorded in the books of accounts. **CO 2 :** Equip with the knowledge of accounting process and preparation of final accounts of sole trader. **CO 3 :** Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP. **CO 4 :** Analyse the difference between cash book and pass book in terms of balance and make reconciliation. **CO 5 :** Critically examine the Balance sheet of a sole trader for different accounting periods. Prepare trading account ,profit and loss account and Balance sheet.
	Business organization and management:	**CO 1 :** Understand different forms of business organisations .Comprehend the nature of joint stock company and formalities to promote a company. **CO 2 :** Describe the social responsibility of business towards the society. **CO 3 :** Critically examine the various organizations of the business firms and judge the best among them. **CO 4 :** .Design and plan to register a business firm .Prepare different documents to register a company his own. **CO 5 :** Articulate new models of business organizations.
	Iformation technology	**CO 1 :** Describe the fundamental hardware components that make up a computer's hardware and the role of each of these components **CO 2 :** MS word creation of documents letters invitations etc, tables, mail merge, animations in word, formatting text **CO 3 :** MS Excel performing different formulas, creating charts, macros **CO 4 :** MS power point slide creation, creation of animation **CO 5 :** MS Access creation of database, forms and reports

SEMESTER II

PAPER – II	**Financial accounting**	**CO 1 :** Understand the methods of depreciation **CO 2 :** Learn the provisions and reserves **CO 3 :** draw the bill and learn the renewal of bill **CO 4 :** acquire accounting treatment in the books of consignor and consignee **CO 5 :** learn the joint venture accounting procedure
	Business economics	**CO 1 :** Describe the nature of economics in dealing with the issues of scarcity of resources. **CO 2 :** Analyse supply and demand analyse and its impact on consumer behaviour **CO 3 :** Evaluate the faster , such as production and costs affecting firms behaviour **CO 4 :** Recognise market failure and the role of government in dealing with those failure. **CO 5 :** Apply economic models for managerial problems ,identify their relationship ,and formulate the decisions making tools to be applied for business.
	E- commerce & web designing	**CO 1 :** Understandthe foundationsandimportanceofE-commerce **CO 2 :** Gain knowledge on E-payment systems like debit cards, credit cards, online banking etc **CO 3 :** Explain about online business transactions **CO 4 :** Ability to built website designing using HTML and DHTML **CO 5 :** Understanding the security concepts and encryption techniques

SEMESTER III

	Advanced accounting	**CO 1 :** Understand the concept of non-profit organisations and its accounting process. **CO 2 :** Familiarise with the legal formalities at the time of dissolution of the firm. **CO 3 :** . Prepare financial statements for partnership firm on dissolution of the firm **CO 4 :** Comprehend the concept of single-entry system and preparation of statement of affairs. **CO 5 :** Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership

	Business statistics	**CO 1 :** Understand the importance of statistics in real life **CO 2 :** Formulate complete , concise ,and correct mathematical proofs. **CO 3 :** Frame problems using multiple mathematical and statistical tools , measuring relationships by using standard techniques. **CO 4 :** Learn and apply the statistical tools in day life **CO 5 :** . Create quantitative models to solve real world problems in appropriate contexts.
	Programming with C & C++	**CO 1 :** Understand the basic C concepts and control structures **CO 2 :** Explain arrays and looping structures **CO 3 :** Learn strings and Use functions and pointers in your program **CO 4 :** Understanding the basic concepts of OOPS, Describe and use constructors and destructors. **CO 5 :** Understanding the concept of inheritance and types

SEMESTER IV

	Corporate accounting	**CO 1 :** Understand the accounting treatment of share capital and aware of process of book building **CO 2 :** Demonstrate the procedure for issue of Bonus shares and buyback of `Shares` **CO 3 :** Comprehend the important provisions of Companies Act 2013 and prepare `final` accounts of company with adjustments **CO 4 :** Participate in the preparation of consolidated accounts for a corporate group **CO 5 :** Understand analysis of complex issues formulation of well reasoned agreements and reaching better conclusions
	Cost and management accounting	**CO 1 :** understand various `costing` methods and management techniques **CO 2 :** prepare `costsheet` quotations and tenders to organisation for different works **CO 3 :** analyse cost volume profit techniques to determine optimal `managererial` decisions **CO 4 :** Compare and contrast the financial statements of `firm` and interpret the results **CO 5 :** prepare `analysis` of various special decisions using relevant management technique

	Business law	**CO 1 :** understand the legal environment of Business and laws of business **CO 2 :** apply basic legal rules and regulations to business transactions **CO 3 :** Engage critical thinking to predict outcomes and recommend appropriate action on issue relating to business associations and legal issues **CO 4 :** understand the various provisions of sales of goods act 1930 **CO 5 :** Highlight the security aspects in the present cyber crime scenario
	Database Management System	**CO 1 :** Understanding the basic concept of Data base management system **CO 2 :** Gain knowledge about file based system and data models. **CO 3 :** Design ER-models to represent simple database application scenarios **CO 4 :** Populate relational database and formulate SQL queries on data. **CO 5 :** Understanding the PLSQL and triggers
	Income tax	**CO 1 :** acquire the complete knowledge of the tax evasion tax avoidance and tax planning **CO 2 :** understand the provisions and compute income tax from salary **CO 3 :** understand the provisions and compute income tax from house property **CO 4 :** understand the provisions and compute income tax from other sources **CO 5 :** compute total income and define tax complications and structure
	JAVA	**CO 1 :** emphasis on basic concepts of object oriented programming **CO 2 :** overview on java language and its programming style **CO 3 :** understand the operators and expressions, arithmetic operators **CO 4 :** emphasis on one – dimensional arrays and latest trends in JAVA **CO 5 :** interpret 4 creating threads and life cycle of a thread, types of errors and handling codes
SEMESTER V		

	Advanced corporate accounting	**CO 1 :** Understand corporate accounting environment **CO 2 :** Record transactions related to purchase of business amalgamation and **CO 3 :** Reconstruction **CO 4 :** Analyse the situations of purchase of business and liquidation **CO 5 :** Create formulas and calculations relating to amalgamation internal reconstruction and holding **CO 6 :** Company accounts **CO 7 :** Acquire skills of accounting procedure of Advanced corporate accounting environment
	Software solutions to accounting:	**CO 1 :** Understand the technical environmental of accounting software **CO 2 :** Highlight the major accounting software in India **CO 3 :** Understand the various versions of Tally and other software's **CO 4 :** Integrate the concept of different accounting software for accounting purpose **CO 5 :** Designee new approaches for use of accounting software environment
	E– commerce application development	**CO 1 :** Understanding the evaluation and importance of E-commerce **CO 2 :** Understand the business models of E-commerce **CO 3 :** Explain how the electronic data exchange and digital economy **CO 4 :** Understanding the client and server side scripting **CO 5 :** Logging to word press and adding photos, **CO 6 :** hyper links
	Real time governance system (RTGS)	**CO 1 :** Understandbasicconcepts of E-Governance and types **CO 2 :** : Gain knowledge on E-Governance infrastructure **CO 3 :** Explain E-Governance and country experience **CO 4 :** Gain knowledge on E-Governance in India **CO 5 :** Understanding the latest applications in real time governance.

	Life insurance with practice	CO 1 : Understand the features of life insurance schemes and policies and insurance companies in India CO 2 : Analyse various schemes and policies related to life insurance sector CO 3 : Choose suitable insurance policy for given situation and respective persons CO 4 : Acquire insurance agency skills and other administrative skills CO 5 : Acquire skill of settlement of claims under various circumstances
	General insurance procedure and practice	CO 1 : Understand the features of general insurance and insurance companies in India CO 2 : Analyse various schemes and policies related to general insurance sector CO 3 : Choose suitable insurance policy under health fire motor and marine insurance CO 4 : Acquire general insurance agency skills and administrative skills CO 5 : Apply skill for settlement of claims under various circumstances