



# MAHARANI KASISWARI COLLEGE

20, Ramkanta Bose Street, Kolkata -700003

(Affiliated to University of Calcutta)



## PROGRAMME OUTCOME (PO) COURSE OUTCOME (CO)

Bachelor of Commerce (Accounting & Finance Specialisation)  
Under CBCS Curriculum

Department of  
Commerce



## **Maharani Kasiswari College**

### **Programme Specific Outcome (PSO)**

#### **Bachelor of Commerce (Accounting & Finance Specialisation)**

##### **Under CBCS Curriculum**

- 1. Industry Ready** as the students will be ready for employment in functional areas like accounting, taxation, banking, insurance and corporate law.
- 2. Real Edge and professionalism** students are supposed to work in teams with perfect communication and inter-personal skills, to impart knowledge through the contemporary knowledge in the field of accountancy and finance in dynamic and challenging global environment. The knowledge of soft skills and critical decision making will help them work as businessmen, entrepreneur, managers, consultant etc.
- 3. Facilitating Careers in Real Edge Tech-based Competitive Market** Students will be able to present progressive learning in various streams of commerce, business, accounting, economics, finance, auditing and marketing etc. They will be able to showcase proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.



## Maharani Kasiswari College

### Programme Outcome (PO)

#### B.Com (Honours & General) CBCS

	Program Outcome	Description
PO1	Acquiring Extensive Domain Knowledge	The students are provided with a comprehensive view of the subjects to be covered in the course so that they may develop knowledge about the domain of their studies
	Method of Measurement:	Internal Examination
PO2	Nurturing critical thinking skills	Students are motivated to use their minds beyond the traditional modes, thereby facilitating the need of critical thinking. Their vision has been made wider in order to allow them to think laterally, think independently where sky is the limit.
	Method of Measurement:	Project Work
PO3	Instilling self-motivated acquisition of knowledge	The interest in the subject is created in the student's mind so that they may be encouraged to self-motivate themselves in the acquisition of knowledge
	Method of Measurement:	Internal Examination
PO4	Keeping updated with the recent developments in relevant field of study	Students are kept updated with the latest developments in the fields of studies that are significant to them. This will surely help them to uplift their employability.
	Method of Measurement:	Class room interaction and seminars



## Maharani Kasiswari College

<b>PO5</b>	<b>Developing social and interpersonal skills</b>	Adequate amount of efforts have been provided that the students develop the necessary social and interpersonal skills. Special attention is provided in the area of corporate and commercial skills
	<b>Method of Measurement:</b>	<b>Class room interactions</b>
<b>PO6</b>	<b>Inculcating analytical skills and encouraging innovative practices</b>	Students are provided adequate support for the development of analytical skills which are essential requirements in the real world.
	<b>Method of Measurement:</b>	<b>Class room interactions</b>
<b>PO7</b>	<b>Creation of Environmental Consciousness and ethical values</b>	The college ensures that all students are fostered with necessary environmental consciousness and the requisite ethical values so for building a responsible citizen.
	<b>Method of Measurement:</b>	<b>Class room interactions</b>
<b>PO8</b>	<b>Soft skill development</b>	Students are facilitated with adequate support to enhance their communication skills and other career-oriented skill sets which will make them industry ready.
	<b>Method of Measurement:</b>	<b>Class room interactions</b>





## Maharani Kasiswari College

### Course Outcome (CO) Semester-I

PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;"><b><u>SEMESTER- I</u></b> AECC 1.1Chg <b>Communicative English</b></p> <p><b>Unit 1</b> Listening and understanding</p> <p><b>Unit 2</b> Reading skill</p> <p><b>Unit 3</b> Communication skill</p> <p><b>Unit 4</b> Writing Skill</p> <p><b>Unit 5</b> Business Communication</p> <p><b>Unit 6</b> Personality Grooming</p>	<p>AECC 1.1Chg 1.1.1 Students will be able to identify errors in syntax.</p> <p>1.1.2 Students will be able to use formal language in business communication.</p> <p>1.1.3 Students will be able to write official letters in the correct format.</p> <p>1.1.4 Students will have an overall impression about formal written communication.</p> <p>1.1.5 Students will be able to communicate in form of corporate communication.</p> <p>1.1.6 Students' will be able to maintain grooming norms in form attire, presentation and inter personal communication.</p>
PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">AECC 1.1Chg <b>Indian Language</b></p>	<p>AECC 1.1Chg 1.1.1 Students will be able to identify various poetic devices.</p> <p>1.1.2 Students will be able to comprehend given passages and texts.</p> <p>1.1.3 Students will have an overall impression about the literary eras.</p> <p>1.1.4 Students will have in depth understanding of texts.</p>



## Maharani Kasiswari College

PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">GE 1.1Chg Module I <b>Microeconomics</b></p> <p><b>Unit 1</b> Demand &amp; consumer Behaviour</p> <p><b>Unit 2</b> Production &amp; Cost</p> <p><b>Unit 3</b> Perfect Competition</p>	<p>GE 1.1 Chg (A)</p> <p>1.1.1. Students will understand the law of demand, supply various concepts related to this and concept and measurement of elasticity. Also, they will learn how consumer will allocate this income among goods and services to maximize utility</p> <p>1.1.2. They will be familiarized with the concepts and theory of production and cost along with profit maximization objective on the part of producer.</p> <p>1.1.3. Students will be able to analyze the perfectly competitive market structure and equilibrium output determination under short run as well as long run equilibrium condition.</p>



## Maharani Kasiswari College

PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">GE 1.1Chg <b>Statistics</b></p> <p><b>Unit 1</b> Fundamentals</p> <p><b>Unit 2</b> Measures of Central Tendency</p> <p><b>Unit 3</b> Measures of Dispersion</p> <p><b>Unit 4</b> Moments, Skewness and Kurtosis</p> <p><b>Unit 5</b> Interpolation</p>	<p>GE 1.1 Chg (B)</p> <p>1.1.1 To gain in depth knowledge and understanding of the concept and scope of statistics</p> <p>1.1.2 To gain knowledge of measures of Central Tendency of Arithmetic Mean, Geometric Mean and Harmonic Mean</p> <p>1.1.3 To understand the concept of measures of dispersion, including absolute version and relative version</p> <p>1.1.4 To gain a thorough knowledge about Moments, Skewness and Kurtosis</p> <p>1.1.5 Application of statistics in other different areas</p>
PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">CC1.1 Chg <b>Business Laws</b></p> <p><b>Unit 1</b> The Indian Contract Act, 1872</p> <p><b>Units 2</b> The Sale of Goods Act, 1930</p> <p><b>Unit 3</b> Partnership Laws</p> <p><b>Unit 4</b> The Negotiable Instruments Act 1881</p> <p><b>Unit 5</b> Consumers Protection Act, 1986</p>	<p>CC 1.1 Chg</p> <p>1.1.1 To gain understanding of the various legal and regulatory rules covered in the course and the respective rights and obligations created under these.</p> <p>1.1.2 To apply basic legal knowledge to business transactions.</p> <p>1.1.3 To gain a clear understanding</p>



## Maharani Kasiswari College

	of the legal environment of business. 1.1.4 To Communicate effectively using standard business and legal terminology
PAPER	COURSE OUTCOME (CO)
CC1.2 Chg <b>Principles of Management</b> <b>Unit 1</b> Introduction <b>Units 2</b> Planning <b>Unit 3</b> Organizing <b>Unit 4</b> Directing and Staffing <b>Unit 5</b> Motivation, Co-ordination and Control	CC 1.2 Chg 1.2.1 Students will have an over-all impression about various concepts and the different schools of management 1.2.2 Students will have a detailed introduction to the concepts of planning, organizing, directing & staffing 1.2.3 Students will be able to conceptualize the concepts of motivation, control & co-ordination
PAPER	COURSE OUTCOME (CO)
CC 1.1 Ch <b>Financial Accounting - I</b> <b>Unit 1</b> Introduction <b>Units 2</b> Concept of determination of business income <b>Unit 3</b> Introduction to Accounting Standard & Accounting Theory <b>Unit 4</b> Final accounts of Trading Concern <b>Unit 5</b> Financial Statements from incomplete records and of NPO <b>Unit 6</b> Accounting for special sales transaction, Sectional and self - balancing ledger Insurance claim for loss of stock and for loss of profit	CC1.1 Ch 1.1.1 Students will have an overall impression about accounting. 1.1.2 Students will be able to learn about the preparation of Balance Sheet 1.1.3 Students will be able to understand about accounting concept and conventions 1.1.4 Students will be able to understand about the execution and purpose final accounts. 1.1.5 Students will be able to understand about concept, process of maintaining single entry system of accounting. 1.1.6 Students will be able to understand about the process of special transaction in form





## Maharani Kasiswari College

	of sectional, self-balancing ledger and accounting of insurance claim.
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## Maharani Kasiswari College

### SEMESTER- II

PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;"><b><u>SEMESTER- II</u></b>  <b>GE2.1Chg (A)</b>  <b>E-Commerce</b></p> <p><b>Unit 1</b> Introduction</p> <p><b>Units 2</b> E-CRM &amp; SCM</p> <p><b>Unit 3</b> Digital Payment</p> <p><b>Unit 4</b> ERP</p> <p><b>Unit 5</b> Trends in E-commerce</p>	<p>GE2.1Chg (A)</p> <p>2.1.1 Students will gather knowledge about the emergence of the digital economy and its governing characteristics</p> <p>2.1.2 Students will Understand the ways in which ecommerce is conducted in the virtual space</p> <p>2.1.3 Students will become proficient in conducting and facilitating economic transactions in the digital space</p> <p>2.1.4 Students will understand the features of websites and the tools used to build an E-commerce website</p> <p>2.1.5 Students will understand about E-commerce and its applications.</p>

PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">GE 2.1Chg (B)  <b>Business Communication</b></p> <p><b>Unit 1</b> Introduction</p> <p><b>Units 2</b> Types of Communication</p> <p><b>Unit 3</b> Tools of communication</p> <p><b>Unit 4</b> Drafting</p>	<p>GE 2.1 chg (B)</p> <p>2.1.1 Students will understand the concepts, elements &amp; barriers to communication</p> <p>2.1.2 Students will learn the types &amp; tools of communication</p> <p>2.1.3 Students will master the skills of drafting letters, notices, agenda, minutes etc.</p> <p>2.1.4 Students will be able to write business letters.</p>



## Maharani Kasiswari College

PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">CC 2.1Chg <b>Company Law</b></p> <p><b>Unit 1</b> Introduction to Company</p> <p><b>Units 2</b> Formation of Company</p> <p><b>Unit 3</b> Company Administration</p> <p><b>Unit 4</b> Share Capital &amp; Debenture</p> <p><b>Unit 5</b> Corporate Meetings</p>	<p>CC 2.1Chg</p> <p>2.1.1 Students will acquire functional knowledge about the laws governing the world of trade, industry and Commerce.</p> <p>2.1.2 Students will understand about the legal framework within which commercial activities must be restricted, the protection such laws provide and the penalties that have to be borne in case of their breach</p> <p>2.1.3 Students will understand the legal principles and the fountainheads from which the specific commercial laws have evolved and become.</p> <p>2.1.4 Students will be able to understand details provisions related to share capital and debentures of company.</p> <p>2.1.5 Students will be able to learn the provisions and procedures of corporate meetings.</p>
PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">CC 2.2 Chg(A) <b>Marketing Management</b></p> <p><b>Unit 1</b> Introduction to Company</p> <p><b>Units 2</b> Consumer Behavior &amp; Market Segmentation</p> <p><b>Unit 3</b> Product</p> <p><b>Unit 4</b> Pricing, Distribution Channels and Physical Distribution</p> <p><b>Unit 5</b> Promotion and Recent developments in marketing</p>	<p>CC 2.2 Chg(A)</p> <p>2.2.1 Students will learn the basic concepts and the principles governing the art and science of marketing management</p> <p>2.2.2 Students will develop the skill sets required for converting actualizing a sale</p> <p>2.2.3 Acquire practical knowledge about marketing and getting a domain view of the process</p>



## Maharani Kasiswari College

PAPER	COURSE OUTCOME (CO)
CC 2.2 Chg(B) <b>Human Resource Management</b> <b>Unit 1</b> Nature & Scope <b>Units 2</b> Human Resource Planning <b>Unit 3</b> Recruitment & Selection <b>Unit 4</b> Training & Development <b>Unit 5</b> Job Evaluation and Performance Appraisal	CC 2.2 Chg(B) 2.2.1 Students will understand the dynamics of human relations especially in the work place 2.2.2 Students will acquire adequate knowledge about the legal and procedural inputs required to manage humans as valuable resource in the entity. 2.2.3 Students will be equipped with practical knowledge to maintain good inter-personal relationships so as to channel all energies and resources towards the common goals. 2.2.4 Students will be able to understand the concept of training, development and performance appraisal systems.

PAPER	COURSE OUTCOME (CO)
CC 2.1 Ch <b>Cost and Management Accounting - I</b> <b>Unit 1</b> Introduction <b>Units 2</b> Material Cost <b>Unit 3</b> Employee Cost and Incentive Systems <b>Unit 4</b> Overhead and Cost Statement <b>Unit 5</b> Cost Book Keeping <b>Unit 6</b> Costing Methods	CC 2.1 Ch 2.1.1 Students will gather knowledge about the importance and efficacies of costing as a prime mover in the world of trade, commerce and industry 2.1.2 Students will understand how various cost inputs are factored in, calculated and realized in the production process, down to the final pricing 2.1.3 Students will acquire workable knowledge about the calculation of costs and





## Maharani Kasiswari College

thereby maximize the stated outcomes for which the particular enterprise is run

### **SEMESTER- III**

PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;"><b><u>SEMESTER- III</u></b> SE 3.1Chg (A) <b>Information Technology &amp; Its Application in Business (Theory)</b></p> <p><b>Unit 1</b> Information Technology and Business</p> <p><b>Unit 2</b> Data Organisation and Database Management System</p> <p><b>Unit 3</b> Internet and its Application</p> <p><b>Unit 4</b> Security and Encryption</p> <p><b>Unit 5</b> IT Act, 2000 and Cyber Crime</p>	<p>SE 3.1Chg (A)</p> <p>3.1.1 Students will develop an overall impression regarding various concepts related to Information Technology, their implementation and usage.</p> <p>3.1.2 Students will gain extensive knowledge about networking, threats, e-security and related legal regulations applicable.</p>

PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;"><b>SE 3.1Chg (B)</b> <b>Information Technology &amp; Its Application in Business (Practical)</b></p> <p><b>Unit 1</b> Word Processing</p> <p><b>Unit 2</b> Preparing Presentations</p> <p><b>Unit 3</b> Spreadsheet and its Business Application</p> <p><b>Unit 4</b> Database Management System</p> <p><b>Unit 5</b> Website Designing</p>	<p>SE 3.1Chg (B)</p> <p>3.1.1 Students will get working knowledge about Information Technology – the different facets of IT that are ushering in a tectonic shift in the world and the ways they are impacting businesses.</p> <p>3.1.2 Students will be well versed with the different technological advancements that are now finding place in the commercial environment and will acquire the ability to use them for enhancing the overall effectiveness of the enterprise.</p>



## Maharani Kasiswari College

PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">GE 3.3 Chg (A) <b>Business Mathematics</b></p> <p><b>Unit 1</b> Permutation and Combination</p> <p><b>Unit 2</b> Set Theory</p> <p><b>Unit 3</b> Binomial Theorem</p> <p><b>Unit 4</b> Logarithm</p> <p><b>Unit 5</b> Compound Interest and Annuities</p>	<p>GE 3.3 Chg (A)</p> <p>3.3.1 Students will be able to state possible number of arrangements and selection of things under different condition.</p> <p>3.3.2 Students will be able to solve numerical problem related to set theory using Venn diagram.</p> <p>3.3.3 Students will be able to generalize the binomial theorem for any integral power in the expansion.</p> <p>3.3.4 Students will be able to convert exponent to logarithm and vice versa.</p> <p>3.3.5 Student will be able to calculate amount, interest and time period related problem on annuities and compound interest.</p>

PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">GE 3.3 Chg (B) <b>Statistics</b></p> <p><b>Unit 6</b> Correlation and Association</p> <p><b>Unit 7</b> Regression Analysis</p> <p><b>Unit 8</b> Index Number</p> <p><b>Unit 9</b> Time Series Analysis</p> <p><b>Unit 10</b></p>	<p>GE 3.3 Chg (B)</p> <p>3.3.1 Students will be able to find correlation between two variables.</p> <p>3.3.2 Students will be able to solve different problem related to regression.</p> <p>3.3.3 Students will be able to evaluate cost of living index.</p> <p>3.3.4 Students will be able to plan an investigation and display time series distribution.</p>



## Maharani Kasiswari College

Probability	3.3.5 Students will be able to apply key concept of probability and conditional probability.
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PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">CC 3.1 Ch</p> <p style="text-align: center;"><b>Financial Accounting - II</b></p> <p><b>Unit 1</b> Partnership Accounts I</p> <p><b>Unit 2</b> Partnership Accounts II</p> <p><b>Unit 3</b> Branch Accounting</p> <p><b>Unit 4</b> Hire Purchase and Instalment Payment System</p> <p><b>Unit 5</b> Departmental Accounts</p> <p><b>Unit 6</b> Investment Accounts</p> <p><b>Unit 7</b> Business Acquisition and Conversion of partnership into limited company</p>	<p>CC 3.1 Ch</p> <p>3.1.1 Students will be well versed with the different laws governing partnerships in relation to their accounting needs</p> <p>3.1.2 Students will be able to prepare branch accounts and to understand the expansion led to the concept of development of branch</p> <p>3.1.3 Students will be conversant with the both Hire purchase and instalment payment system.</p> <p>3.1.4 Students will be able to understand the departmental Trading Profit &amp; Loss Account and Balance sheet in present competitive business environment.</p> <p>3.1.5 Students will be able to understand the accounting for investments, governed by the provisions set out in AS-13 'Accounting for Investments' issued by ICAI.</p> <p>3.1.6 Students will gather knowledge about how partnership can be</p>



## Maharani Kasiswari College

	converted into limited company and pre and post effect of profit.
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PAPER	COURSE OUTCOME (CO)
CC 3.2 Ch <b>Indian Financial System</b>	CC 3.2 Ch
<b>Unit 1</b> Indian Financial System and its components	3.2.1 Students will gather knowledge on financial system and financial markets in India.
<b>Unit 2</b> Financial Markets	3.2.2 Knowledge on commercial bank and other financial institutions in India
<b>Unit 3</b> Financial institutions	3.2.3 Idea about fundamentals of financial services and players in financial sectors of SEBI.
<b>Unit 4</b> Financial Services	
<b>Unit 5</b> Investor's Protection	

### SEMESTER- IV

PAPER	COURSE OUTCOME (CO)
<b>SEMESTER - IV</b> GE 4.1 Chg (A) Microeconomics - II	GE 4.1 Chg (A)
<b>Unit 1</b> Monopoly	4.1.1 Students will be able to understand and analyze the monopoly market structure along with the derivation of market equilibrium.
<b>Unit 2</b> Imperfect Competition	4.1.2 In this unit students will be able to understand the features of two more market structures- monopolistic competition and oligopoly which are imperfect in nature. Here students will also analyze the oligopoly market with the help of Sweezy's Kinky Demand Curve Model.
<b>Unit 3</b> Factor Price Determination	4.1.3 Students will be able to analyze how factors are determined using





## Maharani Kasiswari College

	various theories related to rent, wage, interest and profit.
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PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">GE 4.1 Chg (B) Indian Economy</p> <p><b>Unit 1</b> Basic Issues in Economic Development</p> <p><b>Unit 2</b> Basic Features of Indian Economy</p> <p><b>Unit 3</b> Sectoral Trends and Issues</p> <p><b>Unit 4</b> Social Issues in Indian Economy</p>	<p>GE 4.1 Chg (B)</p> <p>4.1.1 Students will be able to understand various concepts and measures related to development and underdevelopment. They will also learn about various aspects of National Income.</p> <p>4.1.2 Here students will be able to analyse the sectoral distribution of National Income and Occupational Structure along with its change during post-reform period and issues related to service-led growth.</p> <p>4.1.3 Students will be able to analyse sector-wise trend, problems and reforms related to major sectors- agriculture, industry, service and external sectors.</p> <p>4.1.4 Students will be able to understand problem of poverty and the measures related to alleviation of poverty. They will also learn about the problems of unemployment and remedial measures</p>



## Maharani Kasiswari College

PAPER	COURSE OUTCOME (CO)
<b>CC 4.1 Chg (A)</b> <b>Entrepreneurship Development</b> <b>Unit 1</b> Introduction <b>Unit 2</b> Public and private systems <b>Unit 3</b> Sources of business ideas and tests feasibility <b>Unit 4</b> Mobilizing resources	<b>CC 4.1 Chg (A)</b> 4.1.1 Students will learn about the role of different financial institutions in the economy. 4.1.2 Students will be able to comprehend the role of family business in India. 4.1.3 Students will be able to write business proposals/ plans. 4.1.4 Students will be able to identify resources for start-ups. 4.1.5 Students will be able to understand different financial aspects in the current scenario. 4.1.6 Students will be able to comprehend and appreciate the spirit of entrepreneurship

PAPER	COURSE OUTCOME (CO)
<b>CC 4.1 Chg (B)</b> <b>Business Ethics</b> <b>Unit 1</b> Business ethics <b>Unit 2</b> Principles of Business ethics <b>Unit 3</b> Ethics in Management <b>Unit 4</b> Corporate Culture <b>Unit 5</b> Ethics & Corporate Governance	<b>CC 4.1 Chg (B)</b> 4.1.1 Students will understand the importance of ethical conduct in business 4.1.2 Students will acquire skills which will help them to recognize and resolve ethical issues in business 4.1.3 The ethical dimension of decision making will reflect on them in workplace. 4.1.4 Students will be able to identify key organizational tools, policies, systems and laws that apply to



## Maharani Kasiswari College

	<p>managing ethical conduct specifically in the business environment.</p> <p>4.1.5 Students will be able to prioritize personal and organizational values to make ethical decisions.</p>
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PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">CC 4.1 Ch</p> <p style="text-align: center;"><b>Taxation – I</b></p> <p><b>Unit 1</b> Basic Concepts and Definitions under IT Act</p> <p><b>Unit 2</b> Heads of Income and Provisions governing Heads of Income</p> <p><b>Unit 3</b> Heads of Income and Provisions governing Heads of Income</p> <p><b>Unit 4</b> Income of other Persons included in Assessee's Total Income, Set-off and carry forward of losses, Deductions</p>	<p>CC4.1 Ch</p> <p>4.1.1 Students will be imparted with basic knowledge about relevant taxation terminologies</p> <p>4.1.2 Students will master application of analytical skills in computation of various heads of income &amp; ascertainment of taxable income with reference to pertinent taxation provisions.</p> <p>4.1.3 Students will be imparted practical knowledge related to application of various aspects of direct taxation.</p>

PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">CC 4.2 Ch</p> <p style="text-align: center;"><b>Cost and Management Accounting - II</b></p> <p><b>Unit 1</b> Joint Product &amp; By product Activity Based Costing</p> <p><b>Unit 2</b> Budget and Budgetary Control</p>	<p>CC 4.2 Ch</p> <p>4.2.1 Conversant with the joint production process, the allocation of joint product costs according to the benefits-received approaches</p>



## Maharani Kasiswari College

<p><b>Unit 3</b> Standard Costing</p> <p><b>Unit 4</b> CVP Analysis, Marginal Costing</p> <p>Unit 5 Short-term Decision making</p>	<p>and the relevant market value approaches, the methods of accounting for by-products and the ascertainment of cost after separation.</p> <p>4.2.2 The students will be able to distinguish between traditional overhead rates and activity based overhead rates and also, they will be able to recognize the suitable allocation treatment.</p> <p>4.2.3 Evaluation of adverse and favorable variations</p> <p>4.2.4 Managerial decision making like preparation of different types of budget, application limiting factor, make or buy through marginal costing technique.</p>
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## SEMESTER- V

PAPER	COURSE OUTCOME (CO)
CC 5.1Chg	COURSE OUTCOME (CO) CC
<p style="text-align: center;"><b>Auditing and Assurance</b></p> <p><b>Unit 1</b> Concept, Need and Purpose Of Audit</p> <p><b>Unit 2</b> Audit Procedures and</p>	<p style="text-align: center;"><b>5.1Chg</b></p> <p>CC5.1.chg1 Students will come to know why an independent examination of financial books of accounts is essential.</p> <p>CC5.1.chg2 Students will come to know about the various procedures &amp; techniques that are to be followed to conduct an audit.</p>





## Maharani Kasiswari College

<p>Techniques</p> <p><b>Unit 3</b> Audit Risk and Internal Control System</p> <p><b>Unit 4</b> Vouching, Verification and Valuation</p> <p><b>Unit 5</b> Company Audit</p> <p><b>Unit 6</b> Audit Report and Certificate</p> <p><b>Unit 7</b> Other Thrust Areas</p>	<p>CC5.1.chg3 Students will understand about the risks which may still remain even after detailed checking and how to consider the same while auditing.</p> <p>CC5.1.chg4 Students will come to know how the findings have to be reported in the form of Audit Report and how to provide Audit Certificates.</p> <p>CC5.1.chg5 Students will know about the different kinds of Audit that can be done &amp; its importance.</p>
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PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;"><b>CC 5.2 Ch</b></p> <p style="text-align: center;"><b>TAXATION II</b></p> <p><b>Unit 1</b> Computation of Total Income and Tax Payable</p> <p><b>Unit 2</b> Tax Management</p> <p><b>Unit 3</b></p>	<p><b>CC 5.2 Ch</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Students will be able to apply the analytical skills in ascertainment of taxable income and computation of tax liability.</li> <li><input type="checkbox"/> Students will be able to use the basic and practical knowledge about the provisions for filing and assessment of return. Basic knowledge about total tax,</li> </ul>



## Maharani Kasiswari College

<p>Basic Concepts of Indirect Tax and Overview of GST</p> <p><b>Unit 4</b></p> <p>Taxable Event, Supply – Concept, Time, Value and Place, Charge of GST</p> <p><b>Unit 5</b></p> <p>Input and Output Tax Computation,</p> <p>Input Tax Credit (ITC) and Composition Scheme under GST</p> <p><b>Unit 6</b></p> <p>Customs</p>	<p>interest and fee payable under IT Act would also be imparted.</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Students will be imparted with basic knowledge about relevant terminologies under current indirect tax regime.</li> <li><input type="checkbox"/> Students will be imparted with basic knowledge and application of relevant terminologies under GST law.</li> <li><input type="checkbox"/> Students will master application of analytical skills in computation of Input and Output Tax and application of Input tax credit mechanism. The basic knowledge about Composition Scheme would also be imparted.</li> <li><input type="checkbox"/> Students will be imparted basic and practical knowledge about the pertinent taxation provisions with regards to Customs and they will be able channelize their knowledge to understand the operations of customs.</li> </ul>
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PAPER	COURSE OUTCOME (CO)
<p>DSE 5.1 A1</p> <p><b>MACTROECONOMICS</b></p> <p><b>Unit 1</b></p> <p>Introduction</p> <p><b>Units 2</b></p> <p>National Income Accounting</p> <p><b>Unit 3</b></p> <p>Determination of equilibrium Level of National Income</p> <p><b>Unit 4</b></p> <p>Commodity Market &amp; Money Market equilibrium</p> <p><b>Unit 5</b></p>	<p style="text-align: center;">DSE 5.1 A1</p> <p>5.1A1.1 Students will understand the basic concepts of macroeconomics with particular emphasis on the various concepts of national income accounting along with their measurement method.</p> <p>5.1A1.2 Students will learn to determine the equilibrium output and income by using the concepts of</p>



## Maharani Kasiswari College

Money, Inflation and unemployment	<p>consumption, investment and saving and analyze the same in money market and commodity market under monetary as well as fiscal policies.</p> <p>5.1A1.3 Students will study the various functions of money along with various theories associated with demand for money and supply of money and concepts and impact of inflation on the economy and Unemployment.</p>
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PAPER	COURSE OUTCOME
<p align="center"><b>DSE 5.1 A2</b> <b>Advanced Business Mathematics</b></p> <p><b>Unit 1</b></p> <p>Functions, Limits and Continuity</p> <p><b>Unit 2</b></p> <p>Differentiation &amp; Integration</p>	<p align="center"><b>DSE 5.1 A2</b></p> <p>5.1 A2.1 Students will be able to understand about the domain and Range. They are able to understand the dependence of one quantity over the other, that is, the relationship between ‘x’ and f(x). They learn to analyze the graph and ultimately, it makes them prepare for the other topics. For understanding Calculus, the students need to understand this topic. Students learn to find the limits and continuity of various functions like exponential, logarithmic, sine, cosine, etc.</p> <p>5.1.A2.2 The students learn about differentiating by the first principle and by the formulas. They learn about as why and where differentiation is used in real life. Integration helps the students to find out the area under a curve, volume. Students learn to integrate the different functions with the help of the formulae. They can understand that</p>



## Maharani Kasiswari College

<b>Unit 3</b> Application of Derivative	integration is the inverse of differentiation.  5.1.A2.3 Students will be able to apply the practical application of Derivatives. They understand the concept of maxima and minima. They can find out the profit and loss in business.
<b>UNIT 4</b> Determinants	5.1.A2.4 Students learn about the various properties of Determinants. They understand the method of finding out the Determinant with expanding and without expanding too.
<b>UNIT 5</b> Matrix	5.1.A2.5 students learn about the types of matrices, arithmetic operations like addition, subtraction, multiplication, scalar multiplication.



## Maharani Kasiswari College

PAPER	COURSE OUTCOME (CO)
<p><b>DSE 5.2 A</b>  <b>CORPORATE ACCOUNTING</b></p> <p><b>Unit 1</b>  Company- Introduction and Accounting for Shares and Debentures</p> <p><b>Unit 2</b>  Buy back and Redemption of preference shares</p> <p><b>Unit 3</b>  Company Final Accounts</p> <p><b>Unit 4</b>  Redemption of Debentures</p> <p><b>Unit 5</b>  Valuation</p> <p><b>Unit 6</b>  Company merger and reconstruction</p>	<p><b>DSE 5.2 A</b>  DSE 5.2 A.1. Students will be well acquainted with issue and forfeiture of shares and debentures.</p> <p>DSE 5.2 A.2. Students will be well acquainted with the provisions of buy back and redemption of shares.</p> <p>DSE 5.2 A.3. Students will be well acquainted with preparation of company final accounts, statement of profit and loss and balance sheet.</p> <p>DSE 5.2 A.4. Students will be well acquainted with provisions of redemption of debentures.</p> <p>DSE 5.2 A.5. Students will be well acquainted with different methods of valuation of shares and goodwill.</p> <p>DSE 5.2 A.6. Students will be well acquainted with provisions of amalgamation in the nature of merger and purchase and learn about internal reconstruction and their respective accounting.</p>



## Maharani Kasiswari College

### Semester VI

PAPER	COURSE OUTCOME (CO)
AECC 6.1 Chg <b>Environmental Studies</b>	<p>AECC 6.1 Chg</p> <p>AECC6.1 Chg.1 Students will get an overall impression about the environmental challenges</p> <p>AECC6.1.Chg.2 Students will be able to understand causes behind environmental hazards</p> <p>AECC6.1.Chg.3 Students will be able to identify possible solution for few environmental challenges</p> <p>AECC6.1.Chg.4 Students will be able to shortlist preventive measures for various environmental challenges</p>



## Maharani Kasiswari College

PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">SEC 6.1 Chg <b>Computerized Accounting System and E-Filing of Tax return</b></p> <p><b>Unit 1</b> Computerized Accounting Package</p> <p><b>Units 2</b> Designing computerized accounting system</p> <p><b>Unit 3</b> E-filing of tax return</p> <p><b>Units 4</b> Project work based on the above-mentioned topic</p>	<p style="text-align: center;">SEC 6.1 Chg</p> <p>SEC6.1 Chg.1 Students will gain in-depth knowledge of the accounting software applications, word processing, and spreadsheet.</p> <p>SEC6.1. Chg.2 students will be able to establish company records, maintain daily transactions using the general ledger, accounts payable, accounts receivable, inventory, account reconciliation and payroll and create financial statements.</p> <p>SEC6.1. Chg.3 Students will be able to equipped with Indian Taxation System and enhance their skills in the field of Taxation and online filing of tax return.</p>



## Maharani Kasiswari College

PAPER	COURSE OUTCOME (CO)
CC 6.1 Ch <b>Project Work (Written)</b> CC 6.1 Ch1 PROJECT REPORT	CC 6.1 Ch1  CC6.1.ch1.1 Inculcate among the students the basic knowledge and spirit of critical thinking skills.  CC6.1.ch1.2 Students will be encouraged to undertake independent research projects through which they can contribute value to society.

PAPER	COURSE OUTCOME (CO)
CC 6.1 Ch <b>Project Work (Viva-Voce)</b> CC 6.1 Ch2 VIVA-VOCE	CC 6.1 Ch2 CC6.1.ch2.1 Develop oral communication and presentation skills of the students.  CC6.1.ch1.2 Encourage students to understand the practical aspects of trade industry and commerce.





## Maharani Kasiswari College

PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">DSE 6.1A</p> <p style="text-align: center;"><b>Financial Reporting and Financial Statement Analysis</b></p> <p><b>Unit 1</b> Holding Company</p> <p><b>Units 2</b> Accounting Standards</p> <p><b>Unit 3</b> Fund Flow Statement</p> <p><b>Units 4</b> Cash Flow Statement</p> <p><b>Unit 5</b> Introduction to Financial Statements Analysis</p> <p><b>Units 6</b> Accounting Ratios for FSA</p>	<p style="text-align: center;">DSE 6.1A</p> <p>6.1A.1 The students will be able to learn and understand as how to use and interpret different financial tools and techniques like Ratio analysis, comparative and common size income statement and balance sheet and cash flow statement for analysing the financial statements of a company for prevention of frauds.</p> <p>6.1A.2 The students will understand the accounting concepts and conventions.</p> <p>6.1A.3 The students will be able to know about the issues of ethics of presenting true financial reporting of company assets, liabilities and profits for its stakeholder's value.</p>

PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">DSE 6.2A</p> <p style="text-align: center;"><b>Financial Management</b></p> <p><b>Unit 1</b> Introduction &amp; Basic Concepts</p> <p><b>Units 2</b> Sources of Finance and Cost of capital</p> <p><b>Unit 3</b> Leverage and capital structure theories</p> <p><b>Units 4</b> Working Capital Management (1)</p> <p><b>Unit 5</b> Working Capital Management (2)</p>	<p style="text-align: center;">DSE 6.2A</p> <p>6.2A.1 Developing basic knowledge of the students about the elementary concepts of finance, role and techniques of financial management with an insight into various decisions of the management.</p> <p>6.2A.2 Understanding the role and responsibilities of the financial manager and corporate financial activities.</p> <p>6.2A.3 Developing concepts relating</p>



## Maharani Kasiswari College

<b>Units 6</b> Capital Expenditure Decisions (1)	to management of finance, processing of financial information for the management decision-making in key areas like working capital management, capital budgeting decisions, dividend policy etc. and finally the value of business can be enhanced being the prime of objective of financial management.
<b>Units 7</b> Capital Expenditure Decisions (2)	
<b>Units 8</b> Dividend Decisions	