



Maharaja Education Trust ®
MIT First Grade College
Department of Commerce & Management

Industrial Suburb, Manandavadi Road, Mysuru -570008, www.mitfgc.in

Affiliated to University of Mysore, Accredited by NAAC with "A" Grade, ISO 9001:2015 Certified Institution



COURSE OUTCOME

SEMESTER: I

Subject:- FINANCIAL ACCOUNTING I

Subject code : 21NEPBCOM1.1

CO's	DESCRIPTION OF THE OUTCOMES	BT LEVEL
21NEPBCOM1.1.1	Understand the concepts, conventions and principles of accounting.	L2
21NEPBCOM1.1.2	Understand hire purchase system and instalment system and distinguish between hire purchase and instalment system.	L2
21NEPBCOM1.1.3	Explain instalment system and solve problems on hire purchase system	L2,L3
21NEPBCOM1.1.4	Describe royalties minimum rent Short working and requirement of short working and sub lease.	L2
21NEPBCOM1.1.5	Create financial statement of sole trading concern	L5

Subject:- MANAGEMENT PRINCIPLES & APPLICATIONS

Subject code : 21NEPBCOM1.2

CO's	DESCRIPTION OF THE OUTCOMES	BT LEVEL
21NEPBCOM1.2.1	Develop a comprehensive understanding of meaning, definition, nature and levels of Management and skills.	L2
21NEPBCOM1.2.2	Understand the concept of planning and learn in depth decision-making process.	L2
21NEPBCOM1.2.3	Explain the principles of organization and identify the different forms of organization	L2
21NEPBCOM1.2.4	Illustrate the different types of leadership concept of motivation & theories of motivation	L2
21NEPBCOM1.2.5	Understand the concept of controlling & coordination	L2

Subject:- PRINCIPLES OF MARKETING**Subject code : 21NEPBCOM1.3**

CO's	DESCRIPTION OF THE OUTCOMES	BT LEVEL
21NEPBCOM1.3.1	Explain in depth various marketing concepts & functions of marketing	L2
21NEPBCOM1.3.2	Examine the product strategy which is suitable for different products of the organization	L4
21NEPBCOM1.3.3	Execute the pricing strategy & promotion mix for given product	L3
21NEPBCOM1.3.4	Describe various channels of distribution & differentiate the concept of retailing & wholesaling	L2, L3
21NEPBCOM1.3.5	Understand the consumer behavior & the consumer behavior model.	L2

Subject:- DIGITAL FLUENCY**Subject code : 21NEPBCOM1.4**

CO's	DESCRIPTION OF THE OUTCOMES	BT LEVEL
21NEPBCOM1.4.1	Discuss the emerging technologies in artificial intelligence	L2
21NEPBCOM1.4.2	Implementation of emerging technologies	L3

SEMESTER: II**Subject:- FINANCIAL ACCOUNTING II****Subject code : 21NEPBCOM2.1**

CO's	DESCRIPTION OF THE OUTCOMES	BT LEVEL
21NEPBCOM2.1.1	Solve problems on branch accounts in the books of head office.	L3
21NEPBCOM2.1.2	Explain the allocation of joint expenses to different department.	L2
21NEPBCOM2.1.3	Define consignment transaction and explain different types of commission	L2
21NEPBCOM2.1.4	Solve problems on fire insurance claim	L3
21NEPBCOM2.1.5	Create financial statement of Non trading organization	L5

Subject:- COMPANY LAW**Subject code : 21NEPBCOM2.2**

CO's	DESCRIPTION OF THE OUTCOMES	BT LEVEL
21NEPBCOM2.2.1	Understand the different types of company and their features.	L2
21NEPBCOM2.2.2	Explain the formation and incorporation of a company.	L2
21NEPBCOM2.2.3	Identify the duties powers rights of Company Secretary.	L2
21NEPBCOM2.2.4	Execute the meetings in companies	L3
21NEPBCOM2.2.5	Understand the concept of liquidation & modes of liquidation	L2

Subject:- LAW & PRACTICE OF BANKING**Subject code : 21NEPBCOM2.3**

CO's	DESCRIPTION OF THE OUTCOMES	BT LEVEL
21NEPBCOM2.3.1	Describe the theoretical structure about banking sector with respect to commercial bank and central bank	L2
21NEPBCOM2.3.2	Understand the functions of RBI and its operations.	L2
21NEPBCOM2.3.3	Discuss the provisions of banking regulations act of 1949	L2
21NEPBCOM2.3.4	Demonstrate a comprehension of the principles of banking law and its relationship between banker and	L3
21NEPBCOM2.3.5	Understand in detail about the concept E Banking	L2

Subject:- FINANCIAL LITERACY**Subject code :21NEPBCOM2.6**

CO's	DESCRIPTION OF THE OUTCOMES	BT LEVEL
21NEPBCOM2.6.1	Understand the importance of financial literacy & prepare financial plans and budgets	L2
21NEPBCOM2.6.2	Understand the functions of Bank and its operations.	L2
21NEPBCOM2.6.3	Understand the functions of post office and its services.	L2
21NEPBCOM2.6.4	Describe the importance of insurance services as social security measures	L2

SEMESTER: III

Subject:- CORPORATE ACCOUNTING

Subject code : 21NEPBCOM3.1

CO's	DESCRIPTION OF THE OUTCOMES	BT LEVEL
21NEPBCOM3.1.1	Understand the treatment of underwriting of shares	L2
21NEPBCOM3.1.2	Computation of profit prior to incorporation	L3
21NEPBCOM3.1.3	Understand the valuation of intangible assets	L2
21NEPBCOM3.1.4	Understand the valuation of shares	L2
21NEPBCOM3.1.5	Illustrate the financial statements of companies as per company's act 2013	L3

Subject:- BUSINESS STATISTICS

Subject code : 21NEPBCOM3.2

CO's	DESCRIPTION OF THE OUTCOMES	BT LEVEL
21NEPBCOM3.2.1	Adapt statistical data & descriptive statistics for business decision making	L3
21NEPBCOM3.2.2	Understand the measures of variation & measures of skewness	L2
21NEPBCOM3.2.3	Demonstrate the use of probability & probability distributions in business	L3
21NEPBCOM3.2.4	Validate the application of correlation & regression in business decisions	L6
21NEPBCOM3.2.5	Show the use of index numbers in business	L3

Subject:- COST ACCOUNTING

Subject code : 21NEPBCOM3.3

CO's	DESCRIPTION OF THE OUTCOMES	BT LEVEL
21NEPBCOM3.3.1	Understand the concepts of cost accounting & methods of cost accounting	L2
21NEPBCOM3.3.2	Outline the procedure & documentations involved in procurement of materials & compute the valuation of inventory	L1,L2
21NEPBCOM3.3.3	Make use of payroll procedures & compute idle and over time.	L2
21NEPBCOM3.3.4	Discuss the methods of allocation, apportionment & absorption of overheads	L2
21NEPBCOM3.3.5	Prepare cost sheet & discuss cost allocation under ABC	L3,L2

SEMESTER: IV

Subject:- ADVANCE CORPORATE ACCOUNTING

Subject code : 21NEPBCOM4.1

CO's	DESCRIPTION OF THE OUTCOMES	BT LEVEL
21NEPBCOM4.1.1	Know the procedure of redemption of preference shares	L2
21NEPBCOM4.1.2	comprehended the different methods of merger and acquisition of companies	L2
21NEPBCOM4.1.3	understand the process of internal reconstruction.	L2
21NEPBCOM4.1.4	prepare the liquidators final statement of accounts.	L3
21NEPBCOM4.1.5	understand the recent developments in accounting and accounting standards	L2

Subject:- COSTING METHODS AND TECHNIQUES

Subject code : 21NEPBCOM4.2

CO's	DESCRIPTION OF THE OUTCOMES	BT LEVEL
21NEPBCOM4.2.1	Understand the method of costing applicable in different industries.	L2
21NEPBCOM4.2.2	Determination of cost by apply different methods of costing	L3
21NEPBCOM4.2.3	Prepare flexible and cash budget with imaginary figures.	L3
21NEPBCOM4.2.4	Analyse the process involved in standard costing.	L4
21NEPBCOM4.2.5	Familiarize with the activity based costing and its application	L3

Subject:- BUSINESS REGULATORY FRAMEWORK

Subject code : 21NEPBCOM4.3

CO's	DESCRIPTION OF THE OUTCOMES	BT LEVEL
21NEPBCOM4.3.1	Recognize the laws relating to contract and its application in business activities.	L2,L3
21NEPBCOM4.3.2	Acquire knowledge on bailment and indemnification of goods in a contractual relationship and role of agent.	L2
21NEPBCOM4.3.3	comprehend the rules for sale of goods and rights and duties of a buyer and seller.	L2
21NEPBCOM4.3.4	Distinguish the partnership law, its applicability and relevance	L2,L3
21NEPBCOM4.3.5	Rephrase the cyber law in the present context.	L3

Subject:- FINANCIAL EDUCATION AND INVESTMENT AWARENESS**Subject code : 21NEPBCOM4.5**

CO's	DESCRIPTION OF THE OUTCOMES	BT LEVEL
21NEPBCOM4.5.1	Provide the foundation for financial decision making.	L2
21NEPBCOM4.5.2	List out various saving and investment alternative available for common man.	L2
21NEPBCOM4.5.3	Give a detailed overview of stock market and stock selection.	L2
21NEPBCOM4.5.4	Oriente the learners about mutual funds and the criteria for selection.	L2

SEMESTER: V**Subject:- ENTREPRENEURSHIP DEVELOPMENT****Subject code : 18BCOME01**

CO's	DESCRIPTION OF THE OUTCOMES	BT LEVEL
18BCOME01.1	Identify different types of entrepreneurs and their function.	L2
18BCOME01.2	Analyse project plan and prepare project report.	L4
18BCOME01.3	Identify and establish the training process conducted by various EDP'S.	L2
18BCOME01.4	Identify the assistance provided by various financial institution.	L2
18BCOME01.5	Explain and develop the steps involved in setting up of new venture and also practiced the ethics to be followed in business.	L2

Subject:-INTERNATIONAL FINANCIAL REPORTING STANDARDS**Subject code : 18BCOME02**

CO's	DESCRIPTION OF THE OUTCOMES	BT LEVEL
18BCOME02.1	Understand IFRS and gain application to companies and structural framework of IFRS	L2
18BCOME02.2	Identify in detail analysis of accounting and recognition measurement criteria under IFRS	L2
18BCOME02.3	Identify and apply disclosure requirement for companies in financial report and notes	L3
18BCOME02.4	Execute mandatory financial statements according to IFRS	L3
18BCOME02.5	Analyse the first time adoption of IFRS and its application in financial statements	L4

Subject:-QUANTITATIVE DECISION TOOLS**Subject code : 18BCOME09**

CO's	DESCRIPTION OF THE OUTCOMES	BT LEVEL
18BCOME09.1	Explain the concept of statistics and evaluate the assumptions of statistical tools.	L2
18BCOME09.2	Solve and interpret statistical values by using the correlation and regression analysis.	L3
18BCOME09.3	Construct the unweighted and weighted price index number and test for and index number.	L3
18BCOME09.4	Analyse and interpret hypothesis test for a single population proportion.	L4
18BCOME09.5	Application of various statistical tools to solve business problems.	L3

Subject:-INDIRECT TAX I**Subject code : 18BCOME13**

CO's	DESCRIPTION OF THE OUTCOMES	BT LEVEL
18BCOME13.1	Distinguish the earlier indirect tax system and present indirect tax system also explain the structure of GST.	L3
18BCOME13.2	Analyse the benefits of GST.	L4
18BCOME13.3	Define basic concepts and term under the CGST and IGST Act.	L1
18BCOME13.4	Explain the provisions of levy and collection of GST.	L2
18BCOME13.5	Explain the concept of time, place and value of supply.	L2

Subject:- FINANCIAL MANAGEMENT I**Subject code : 18BCOME14**

CO's	DESCRIPTION OF THE OUTCOMES	BT LEVEL
18BCOME14.1	Demonstrate the concepts of financial management and to understand the managerial decision and corporate capital structure.	L3
18BCOME14.2	Apply the leverage and EBIT, EPS with the financial data in the corporate sector.	L3
18BCOME14.3	Analyze the complexities associated with management of cost of debt, cost of equity in the capital structure.	L4
18BCOME14.4	Demonstrate the assessment of risk and apply the techniques of time value of money in business decisions.	L3
18BCOME14.5	Explain the Dividend policy decisions.	L2

Subject:- ADVANCE COST AND MANAGEMENT ACCOUNTING

Subject code : 18BCOME15

CO's	DESCRIPTION OF THE OUTCOMES	BT LEVEL
18BCOME15.1	Identify the different costing method explain the concept of contract cost along with job and batch costing .	L2
18BCOME15.2	Recommend operations of organization through the application of cost and Management accounting techniques .	L3
18BCOME15.3	Solve the cost for joint and by product, process cost, contract cost and operating cost .	L3
18BCOME15.4	Demonstrate the nature of process costing and role of scrap and rework and apply these concepts in practice.	L3
18BCOME15.5	Analyze and apply different types of activity based on management tool through the estimation.	L4

SEMESTER: VI

Subject:- BUSINESS LAW

Subject code : 18BCOMF25

CO's	DESCRIPTION OF THE OUTCOMES	BT LEVEL
18BCOMF25.1	Discuss the concept of law and distinguish between agreement and contract.	L2
18BCOMF25.2	Identify the essentials of valid contract offer and acceptance.	L2
18BCOMF25.3	Interpret minor agreement and free consent.	L3
18BCOMF25.4	Categorise various modes of discharge of contract and remedies for breach of contract.	L4
18BCOMF25.5	Understand patent rights copyrights and trademark also learn in detail the procedure involved in issuing license of digital signature certificate.	L2

Subject:- BUSINESS RESEARCH METHODS**Subject code : 18BCOMF08**

CO's	DESCRIPTION OF THE OUTCOMES	BT LEVEL
18BCOMF08.1	Explain the concept of research and research process in business. Familiarise in preparation of trading and profit and loss account and balance sheet of sole trader	L2
18BCOMF08.2	Summarize the use of tools and techniques for exploratory descriptive and casual research.	L2
18BCOMF08.3	Analyse and interpret the research questions based on methods of data collection.	L2
18BCOMF08.4	Comparison between probability and nonprobability sampling.	L2
18BCOMF08.5	Identify the components and prepare a research report.	L3

Subject:- ADVANCED COST AND MANAGEMENT ACCOUNTING-II**Subject code : 18BCOMF13**

CO's	DESCRIPTION OF THE OUTCOMES	BT LEVEL
18BCOMF13.1	Explain management accounting and distinguish between management accounting and financial accounting also management accounting and cost accounting.	L2
18BCOMF13.2	Solve various accounting ratios reports and relevant data.	L3
18BCOMF13.3	Analyze cost-volume-profit techniques to determine optimal managerial decision.	L4
18BCOMF13.4	Solve problems on relevant and standard costing.	L3
18BCOMF13.5	Describe and construct cash and fund flow statements and also explain the concepts of budget and prepare different types of budget.	L3

Subject:- PRINCIPLES AND PRACTICE OF AUDITING**Subject code : 18BCOMF24**

CO's	DESCRIPTION OF THE OUTCOMES	BT LEVEL
18BCOMF24.1	Define auditing and distinguish between different types of audit.	L1,L4
18BCOMF24.2	Identify the contents and prepare a basic audit report.	L2
18BCOMF24.3	Analyze the internal control system and identify the strength and weakness of the system.	L2,L4
18BCOMF24.4	Examine the existence of ownership, valuation and disclosure of certain assets and liabilities.	L4
18BCOMF24.5	Apply auditing practice to different nature of concern.	L3

Subject:- FINANCIAL MANAGEMENT II**Subject code : 18BCOMF12**

CO's	DESCRIPTION OF THE OUTCOMES	BT LEVEL
18BCOMF12.1	Demonstrate working capital management, operating cycle.	L3
18BCOMF12.2	Understand the preparation of cash budget identify inventory management by applying different techniques.	L2
18BCOMF12.3	Illustrate leasing hire purchase, instalment sale also explain venture capital and process of venture capital financing.	L2
18BCOMF12.4	Calculate shareholder value creation, mark market to book value balanced scorecard and implementation of score card.	L3
18BCOMF12.5	Summarise International financial management, Foreign exchange market, Money market operations, Financing international operations.	L2

Subject:- INDIRECT TAX- II**Subject code : 18BCOMF11**

CO's	DESCRIPTION OF THE OUTCOMES	BT LEVEL
18BCOMF11.1	Explain the various GST returns.	L2
18BCOMF11.2	Solve Assessable value and Custom duty payable.	L3
18BCOMF11.3	Explain Registration procedure and cancellation of registration under GST.	L2
18BCOMF11.4	Solve the problems on Input tax credit and illustrate ISD.	L3
18BCOMF11.5	Solve the problems on Value of supply and define Related person.	L3


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