

GOVERNMENT COLLEGE OF COMMERCE AND ECONOMICS
BORDA-MARGAO, GOA
Affiliated to the Goa University

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COURSE OUTCOMES

(Course Outcomes have been prepared based on the Goa University CBCS Syllabus and in consonance with the NAAC format)

SEMESTER III

BUSINESS FINANCE - I (CC 9)

- CO 1:** Explain the concept of business finance and its role in the organization.
- CO 2:** Evaluate the essential features of Financial Plan.
- CO 3:** Differentiate the sources of capital.
- CO 4:** Compare the Theories of Capitalisation.
- CO 5:** Identify capitalization and explain its implications on business.
- CO 6:** Explain the capital structure and highlight its importance in the business.

Upon completion of the Course, the student will be able to:

FUNDAMENTALS OF COST ACCOUNTING (CC 10)

Upon completion of the Course, the student will be able to:

- CO 1:** Understand the concept of cost, costing and cost accounting and elements of cost.
- CO 2:** Prepare cost statement and analyze and control waste, scrap, spoilage and defectives.
- CO 3:** Apply the accounting standards in preparation of contract accounts and prepare balance sheet.
- CO 4:** Apply the process costing feature and elements of production cost to preparation of process accounts and identify abnormal loss, abnormal gain and normal loss.

ENTREPRENEURSHIP DEVELOPMENT (CC 11)

Upon completion of the Course, the student will be able to:

- CO 1:** Write the concept, origin and development of entrepreneurship.
- CO 2:** Describe the various qualities, skills, and functions of an entrepreneur.
- CO 3:** Identify the various sources of business opportunities and project formulation.
- CO 4:** Analyze the various marketing research techniques.
- CO 5:** Describe the different aspects of innovation in entrepreneurship.
- CO 6:** Analyze the recent trends in entrepreneurship.

NEW VENTURE CAPITAL PLANNING (SEC 1)

Upon completion of the Course, the student will be able to:

- CO 1:** Understand and develop the abilities to successfully apply entrepreneurial concepts.
- CO 2:** Know the different types of business plans and their uses.
- CO 3:** Know the strategic analysis of innovation and identification of business opportunities.
- CO 4:** Understand the concept of venture capital and the different stages of venture capital financing.

COMPUTER APPLICATIONS FOR BUSINESS–I (SEC 1)

Upon completion of the Course, the student will be able to:

- CO 1:** Examine the steps involved in data processing.
- CO 2:** Describe the different techniques of file organisation.
- CO 3:** Explain the concept of data analysis and forecasting.
- CO 4:** Discuss the concept of management information systems (MIS).
- CO 5:** Use the spread sheet software in various business applications.
- CO 6:** Design ER models for various business applications.

BUSINESS LAWS 1 (SEC I)

Upon completion of the Course, the student will be able to

- CO 1:** Identify the provisions of the Indian Contract Act.
- CO 2:** Explain the Sale of Goods Act.
- CO 3:** Distinguish between Arbitration and Conciliation under the Arbitration and Conciliation Act 1996.
- CO 4:** Discuss the Characteristics of Negotiable Instruments.
- CO 5:** Apply the concepts of cheque under Negotiable Instruments Act.

BUSINESS STATISTICS – I (GE 3)

- CO 1:** Understand the basic concepts of Statistics – difference between sample and population, variates, parameters and statistic. Gain knowledge in the methods of collection of primary and secondary data, classification and frequency distribution of data and questionnaire design. Develop the expertise in representing a given set of data in the form of diagrams and graphs.
- CO 2:** Compute the various measures of central tendency like Mean, Mode, Median, Harmonic Mean, Quartiles, Deciles and Percentiles using the appropriate formulae. Also calculate various measures of dispersion using the relevant formulae and finding the measures of Skewness using Karl Pearson's and Bowley's formulae, confirming the extent of Skewness for some given data.
- CO 3:** Calculate the various types of Index numbers using standard methods by Laspeyre, Paasche and Fisher. Also compute the cost of living Index number which helps understand the impact on the income of the employees in general.
- CO 4:** Identify the various components and models of time series, measure and estimate the trend values for a given time series using Linear and Non Linear Methods.

RETAIL MANAGEMENT – I (GE 3)

Upon completion of the Course, the student will be able to:

- CO 1:** Study the Basic Concepts of Retailing.
- CO 2:** Study the Different Retail Formats existing in the Markets.
- CO 3:** Understand the importance of store location and its influence on consumers.
- CO 4:** Study the store design and layout and its implications on consumers.

BUSINESS ENVIRONMENT –I (GE 3)

Upon completion of the Course, the student will be able to:

- CO 1:** To apprise students with different aspects of environment.
- CO 2:** To create awareness among the students of the different factors that affect business.
- CO 3:** To study the impact of demographic environment on business.
- CO 4:** To understand the role of the government in monitoring of business.

BUSINESS COMMUNICATION II (GE 3)

Upon completion of the Course, the student will be able to:

- CO 1:** Identify with the nature, function and social relevance of RTI
- CO 2:** Recognize the Constitutional rights and use their communication skills for the betterment of society
- CO 3:** Manage to write effectively for the purpose of business
- CO 4:** Use persuasive and professional language in writing
- CO 5:** Use writing to communicate confidently in business and public situations

ECONOMICS OF RESOURCES (GE 4)

Upon completion of the Course, the students will be able to:

- CO 1:** To familiarize himself/herself with the concepts and issues in Environmental Economics and sustainable development
- CO 2:** To understand the use of economic resources and the growing global concerns due to depletion of natural resources.
- CO 3:** To study human resource development.
- CO 4:** To understand the significance and management of environment and resources for business.

TRAINING AND DEVELOPMENT (GE 4)

Upon completion of the Course, the students will be able to:

- CO 1:** Explain the concepts of Training and Learning.
- CO 2:** Identify Training and Development needs.
- CO 3:** Highlight importance of Curriculum development.
- CO 4:** Explain the different training methods.
- CO 5:** Measure and Evaluate the training and development process.
- CO 6:** Analyse the Emerging pattern of training and development in India

CONSUMER BEHAVIOUR (GE 4)

Upon completion of the Course, the students will be able to:

- CO 1:** Explain concept of Consumer behaviour.
- CO 2:** Distinguish between Consumer and customer.
- CO 3:** Explain the determinants of Consumer behaviour.
- CO 4:** Identify the Environmental influence on Consumer behaviour.
- CO 5:** Analyse the Consumer Buying and Organisational Buying behaviour.
- CO 6:** Analyse the Post Purchase behaviour of consumer.
- CO 7:** Highlight the importance of Consumer Protection Act 1986.

MACRO ECONOMICS (GE 4)

Upon completion of the Course, the student will be able:

- CO 1:** To provide the students with knowledge of the basic concepts of Macroeconomics.
- CO 2:** To acquaint the students with modern tools of macroeconomic analysis.
- CO 3:** To elaborate on the Policy Framework, including the Open Economy.

SEMESTER IV

FUNDAMENTALS OF INVESTMENTS (CC 12)

Upon completion of the Course, the student will be able to:

- CO1:** Explain the different investment alternatives.
- CO2:** Familiarise himself/herself with the Fixed Income Securities.
- CO3:** Highlight the role of investor protection.
- CO4:** Calculate intrinsic value and explain the different models.
- CO5:** Outline the financial derivatives markets in India.

INCOME TAX (CC 13)

Upon completion of the Course, the student will be able to:

- CO 1:** Explain the definitions of various concepts u/s 2 of the Income Tax Act 1961 and recognize the assessment year, previous year in respect of taxable income of assessee.
- CO 2:** Describe residential status of the assessee and illustrate the scope of total Income u/s 5 and 5 A.
- CO 3:** Explain the Non-taxable Income- exempted income u/s 10.
- CO 4:** List the Sources/ Heads of Income as per Income tax Act 1961.
- CO 5:** Evaluate the Income from Salary as per section 15 to 17 of Income Tax Act, 1961.
- CO 6:** Evaluate income from Business /Profession as per section 28 to 44 of Income Tax Act, 1961.
- CO 7:** Analyze the permissible deductions under chapter VI A- Sec 80C to 80U.
- CO 8:** Measure Tax Liability of individual assessee and rebate available u/s 87 A.

ACCOUNTING FOR SERVICE ORGANISATIONS (CC 14)

Upon completion of the Course, the student will be able to:

- CO 1:** Prepare financial statements of Banking Companies.
- CO 2:** Prepare financial statements of Insurance Companies.
- CO 3:** Calculate underwriter's liability and journalise.
- CO 4:** Prepare Final accounts of Hotels.

COLLECTIVE BARGAINING AND NEGOTIATION SKILLS (SEC 2)

Upon completion of the Course, the student will be able to:

- CO 1:** Describe Collective Bargaining.
- CO 2:** Differentiate and explain the theories of Collective Bargaining.
- CO 3:** Highlight the difficulties in the Bargaining Process and Administration of Agreements.
- CO 4:** Explain the Negotiation Process and its effectiveness.
- CO 5:** Explain the approaches and phases in Collective Bargaining.
- CO 6:** Outline emerging scenario in Collective Bargaining.

COMPUTER APPLICATIONS FOR BUSINESS - II (SEC 2)

Upon completion of the Course, the student will be able to:

- CO 1:** Explain various applications of Information and Communication Technologies in business.
- CO 2:** Highlight the mechanism for conducting business transactions through electronic means
- CO 3:** Provide skills and knowledge to create and maintain a website for business.
- CO 4:** Identify the need for System Security and Data Encryption.
- CO 5:** Outline the applications of e-commerce and e-payments in various industries.
- CO 6:** Highlight the applications on internet search engines, social media and networking.

COMPANIES ACT AND IPR LAWS (SEC 2)

Upon completion of the Course, the student will be able to:

- CO 1:** Analyse the legal provisions of the Companies Act, 2013.
- CO 2:** Classify companies and key managerial persons.
- CO 3:** Apply the concepts of Accounts and winding up of companies.
- CO 4:** Explain the provisions of Intellectual Property Rights.
- CO 5:** Gain knowledge of the use of Copyright, Designs, Trademark and Patents and Infringement of the same.

BUSINESS STATISTICS-II (GE 5)

Upon completion of the Course, the students will be able to:

- CO 1:** Find correlation between the data corresponding to two given variables and the nature and extent of relationship between the variables.
- CO 2:** Obtain the two Regression Equations which are Linear Equations.
- CO 3:** Find the chances of occurrence of given events using Probability Theory and Theoretical Distributions.
- CO 4:** Distinguish between Population and Sample and know the different types of Sampling Methods.
- CO 5:** Formulate a Hypothesis so that it can be tested using the statistical procedures at a given level of significance.
- CO 6:** Find unknown value using methods of Newton's Forward/ Backward Interpolation for equally spaced points and Lagrange's Interpolation for unequally spaced points.

E-COMMERCE AND E-ACCOUNTING (GE 5)

Upon completion of the Course, the student will be able to:

- CO 1:** Explain the different concepts of E-commerce and M-commerce.
- CO 2:** Explain E-commerce business modules.
- CO 3:** Explain the Customer Relationship Management capabilities and E-Supply Chain Management.
- CO 4:** Familiarize the students to different online payment systems.
- CO 5:** Conduct Practical component of Tally ERP 9.

BUSINESS ENVIRONMENT-II (GE 5)

Upon completion of the Course, the student will be able to:

- CO 1:** Understand the meaning, and analyze the components and elements of business environment. Institutional framework impacting business environment and economic systems
- CO 2:** Understand the legal environment of business and the legal framework including, RTI Act, 2005
- CO 3:** Understand the impact of industrial policy prior to 1990, and international events and its impact on Indian industry
- CO 4:** Examine the role of various institutions and their impact on business environment in Goa

EVENT MANAGEMENT (GE 5)

Upon completion of the Course, the student will be able to:

- CO 1:** Familiarize with the concepts and operations in event management industry.
- CO 2:** Design events based on event planning.
- CO 3:** Manage events with knowledge about event production.
- CO 4:** Recognize the need and knowledge about event marketing and financing.

MASS COMMUNICATION (GE 5)

Upon completion of the Course, the student will be able to:

- CO 1:** Identify with the concepts and principles of Mass Communication.
- CO 2:** Understand the histories of different types of media.
- CO 3:** Recognize the effects of mass media on culture and society.
- CO 4:** Identify connections between different types of media.
- CO 5:** Write a variety of mass media products including news stories, press releases and advertising copy.

INDIAN ECONOMY (GE 6)

Upon completion of the Course, the student will be able to:

- CO 1:** Grasp the concepts of economic growth, development, underdevelopment and Human Development Index – its interpretation and India's rank in the world economy.
- CO 2:** Explain the composition of National Income and demographic profile of India's population.
- CO 3:** Acquaint himself/herself with the major policy regimes of government to resolve problems in agriculture, industry and service sector of India.
- CO 4:** Evaluate the strengths and weaknesses of the agricultural sector, list out the sources of agricultural finance and explain government policy measures for the sector.
- CO 5:** Explain the components, importance and challenges of the industrial and service sectors.
- CO 6:** Explain India's Foreign Trade and Balance of Payment, impact of Export-Import Policies and the market integration of the Indian economy with other world markets.

SALESMANSHIP AND SALES MANAGEMENT (GE 6)

Upon completion of the Course, the student will be able to:

- CO 1:** Explain the different concepts of Salesmanship and Sales Management.
- CO 2:** Highlight the importance of Salesmanship and its application in current marketing scenario.
- CO 3:** Analyse the Sales Manager's functions and responsibilities
- CO 4:** Evaluate the different areas of sales training.
- CO 5:** Highlight the different types of sales compensation.

COMPENSATION MANAGEMENT (GE 6)

Upon completion of the Course, the student will be able to:

- CO 1.** Familiarize with the concepts, principles and practices of compensation management.
- CO 2.** Develop compensation strategy for employees.
- CO 3.** Familiarize with compensation policies and laws.
- CO 4.** Identify the components of compensation management.
- CO 5.** Familiarize with the components of international compensation package and approaches to international compensation.

ECONOMIC SURVEY AND UNION BUDGET (GE 6)

Upon completion of the Course, the student will be able to:

- CO 1:** Familiarise the students with basic concepts related to some contemporary economic issues.
- CO 2:** Get acquainted with the knowledge of understanding the Economic Survey and the Union Budget.
- CO 3:** Equip themselves with sufficient skills to analyse media discussions related to the Economic Survey and the Union Budget.
- CO 4:** Understand the basic concepts of the Indian Economy.