



# Rishi Bankim Chandra Evening College

(Founded: 1947 • University Affiliation after Trifurcation: 1984)

GOVT. SPONSORED NAAC ACCREDITED - GRADE B

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## Course Outcome for B.Com Program

### Details Course Outcome for B.Com. (Hons.)

SEM	Paper Code	Subject	Paper wise Course Outcome
<b>SEMESTER I</b>			
I	FACACOR02T	Financial Accounting- I	<p><b><u>Knowledge outcome:</u></b></p> <ol style="list-style-type: none"> <li>1. Mastery of accounting principles and practices.</li> <li>2. Thorough understanding of financial accounting standards.</li> <li>3. Proficiency in constructing comprehensive financial statements such as Profit and Loss account and Balance Sheet.</li> <li>4. Knowledge of preparing financial statements for non-profit seeking organizations</li> <li>5. Understanding of fundamental accounting principles and practice related to consignment, sectional balancing self-balancing ledger, loss of stock and profit and computation of insurance claim.</li> </ol> <p><b><u>Skill outcome:</u></b></p> <ol style="list-style-type: none"> <li>1. Ability to apply accounting principles and practices effectively in various scenarios.</li> <li>2. Competence in preparing accurate and comprehensive financial statements for different types of organizations.</li> <li>3. Proficiency in utilizing accounting standards and regulations to ensure compliance and accuracy in financial reporting.</li> <li>4. Skill in analyzing financial data and making informed decisions based on the information presented in financial statements.</li> <li>5. Capability to perform accounting tasks efficiency such as inventory valuation, depreciation and adjustment entries.</li> </ol> <p><b><u>Behavioral Attitude Outcome</u></b></p> <ol style="list-style-type: none"> <li>1. Commitment to accuracy and precision in financial reporting, ensuring compliance with accounting standards and regulations.</li> <li>2. Willingness to adapt to changes in accounting standards and practices, including the transition to global standards like IFRS.</li> <li>3. Ethical conduct and integrity in handling financial information and transaction.</li> <li>4. Attention to detail and diligence in performing accounting tasks such as reconciliations and audits.</li> <li>5. Continuous learning and improvement mindset to stay updated with development in accounting principles.</li> </ol>

	<p style="text-align: center;"><b>FACACOR01T</b></p>	<p style="text-align: center;"><b>Principles &amp; Practice of Management</b></p>	<p><b>Knowledge Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Understanding of management concepts, including its importance, functions, and the distinction between management as a profession, science, and art.</li> <li>2. Familiarity with different levels of management and their respective tasks and skills.</li> <li>3. Knowledge of the Classical School of Management and the contributions of Taylor and Fayol, as well as the Neo-classical School, including the Human Relations approach and Behavioural Science approach.</li> <li>4. Comprehension of planning concepts, types, steps, and strategic planning, along with forecasting techniques and their applications.</li> <li>5. Understanding the concepts of organizing, including principles, departmentation, delegation of authority, centralization, decentralization, and span of management.</li> </ol> <p><b>Skill Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Ability to apply various planning techniques and strategies to address organizational challenges and opportunities.</li> <li>2. Proficiency in organizing tasks and resources effectively, including departmentation, delegation, and determining the appropriate span of management.</li> <li>3. Skill in applying leadership theories and models to inspire and influence team members towards achieving organizational objectives.</li> <li>4. Competence in implementing motivation techniques to enhance employee satisfaction and performance.</li> <li>5. Proficiency in employing coordination and control techniques, including setting standards, monitoring progress, and implementing corrective actions to ensure organizational success.</li> </ol> <p><b>Behavioral Attitude Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Appreciation for the importance of effective planning and the ability to identify and overcome barriers to planning.</li> <li>2. Commitment to organizing tasks efficiently, adhering to principles and effectively delegating authority.</li> <li>3. Openness to different leadership styles and a willingness to apply various leadership models for effective directing.</li> <li>4. Recognition of the significance of motivation in achieving organizational goals and the ability to apply motivation theories effectively in practice.</li> <li>5. Commitment to coordination and control principles, with a proactive attitude towards maintaining organizational effectiveness.</li> </ol>
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	<p><b>FACHGEC01T</b></p>	<p><b>Business Economics</b></p>	<p><b>Knowledge Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Understanding of consumer preferences, budget constraints, and equilibrium conditions.</li> <li>2. Understanding the law of demand, supply determinants, and market equilibrium.</li> <li>3. Understanding production processes, cost structures, and returns to scale.</li> <li>4. Understanding different market structures and their characteristics.</li> <li>5. Understanding national income accounting concepts and measures.</li> <li>6. Grasping the concept of inflation and its causes, including demand-pull and cost-push theories.</li> </ol> <p><b>Skill Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Ability to analyze indifference curves, budget lines, and derive demand curves for different types of goods.</li> <li>2. Ability to interpret demand and supply curves, calculate elasticity measures, and analyze market dynamics</li> <li>3. Ability to analyze production functions, isoquants, and cost curves in both short and long-run contexts.</li> <li>4. Ability to calculate and interpret GDP, GNP, and other national income measures.</li> <li>5. Ability to analyze firm behavior and market outcomes under perfect competition, monopoly, and imperfect competition</li> <li>6. Developing a rational decision-making approach towards consumption, recognizing trade-offs between different goods.</li> <li>7. Competence in assessing the impact of inflation on different economic agents and sectors.</li> </ol> <p><b>Behavioral Attitude Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Developing an understanding of market forces and their impact on pricing and allocation of resources.</li> <li>2. Developing efficiency-oriented attitudes towards production, recognizing cost implications of various production decisions.</li> <li>3. Developing an awareness of market power dynamics and their implications for efficiency and equity.</li> <li>4. Developing an understanding of the macroeconomic significance of national income statistics, recognizing their role in policy formulation and evaluation.</li> </ol>
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Semester II		
II	FACACOR03T	<p><b>Cost &amp; Management Accounting I</b></p> <p><b>Knowledge Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Understanding of material procurement procedures, storage requirements, and methods of pricing material issues.</li> <li>2. Familiarity with labor cost recording procedures, wage incentive schemes, and factors affecting labor turnover.</li> <li>3. Understanding of overhead cost classification, absorption methods, and the preparation of cost statements.</li> <li>4. understanding various ledger maintenance methods, reconciliation procedures, different costing methods such as Job Costing, Batch Costing, Contract Costing, Service Costing, and Process Costing, as well as principles of cost ascertainment and profit determination in diverse business contexts.</li> </ol> <p><b>Skill Outcome:</b></p> <ol style="list-style-type: none"> <li>1 Proficiency in analyzing material costs, identifying cost-saving opportunities, and implementing cost-effective material control measures.</li> <li>2. Competence in calculating labor costs accurately, analyzing labor utilization patterns, and implementing strategies to improve workforce efficiency and productivity.</li> <li>3. Proficiency in implementing overhead allocation techniques, identifying cost variances, and making informed decisions to manage overhead costs effectively.</li> <li>4. Proficiency in ledger maintenance, reconciliation techniques, cost allocation methods, application of costing techniques such as Job Costing, Batch Costing, Contract Costing, Service Costing, and Process Costing, as well as the ability to analyze financial data and make informed decisions based on cost information.</li> </ol> <p><b>Behavioral Attitude Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Ability to implement efficient material management practices, such as maintaining proper inventory levels and optimizing purchasing decision</li> <li>2. Capability to manage labor costs effectively, address issues related to idle time and overtime, and design appropriate incentive schemes to motivate employees.</li> <li>3. Ability to analyze overhead costs systematically, allocate them to cost centers accurately, and interpret cost statements to evaluate organizational performance.</li> <li>4. Developing attention to detail, critical thinking skills, problem-solving abilities, adaptability to different costing methods and situations, and effective communication skills for presenting financial information and analysis.</li> </ol>

II	FACACOR04T	<b>Marketing Management and Human Resource Management</b>	<p><b>Knowledge Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Understanding of HRM Concepts: Individuals should acquire knowledge about the fundamental concepts, theories, and principles of human resource management, including recruitment, selection, training, performance management, compensation, and employee relations.</li> <li>2. Knowledge of Legal Framework: They should have an understanding of relevant labor laws, regulations, and ethical standards governing HRM practices to ensure compliance and protect employee rights.</li> <li>3. Familiarity with HRM Strategies: Individuals should be aware of various HRM strategies and approaches to effectively manage human resources and support organizational goals and objectives.</li> <li>4. Awareness of Industry Trends: They should stay informed about emerging trends, technologies, and best practices in HRM to adapt to changing business environments and remain competitive.</li> <li>5. Knowledge of Organizational Dynamics: Understanding organizational structures, cultures, and dynamics is essential for HRM professionals to effectively manage human resources and foster a positive work environment.</li> </ol> <p><b>Skill Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Communication Skills: Individuals should develop strong verbal and written communication skills to effectively interact with employees, managers, and external stakeholders.</li> <li>2. Interpersonal Skills: They should cultivate interpersonal skills to build positive relationships, resolve conflicts, and collaborate with colleagues and team members.</li> <li>3. Problem-Solving Abilities: Developing problem-solving skills enables individuals to identify HR-related issues, analyze root causes, and implement effective solutions to address them.</li> <li>4. Decision-Making Skills: Individuals should enhance their decision-making skills to make informed and timely decisions related to HRM issues and initiatives.</li> <li>5. Leadership Skills: Developing leadership abilities enables HRM professionals to inspire and motivate employees, drive change, and lead teams to achieve organizational objectives.</li> </ol> <p><b>Behavioral Attitude Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Professionalism: Individuals should demonstrate professionalism in their conduct, interactions, and decision-making, adhering to ethical standards, confidentiality, and integrity.</li> <li>2. Adaptability: Demonstrating adaptability allows HRM professionals to respond flexibly to changing business conditions, priorities, and stakeholder needs.</li> <li>3. Empathy: Displaying empathy towards employees' concerns, perspectives, and well-being fosters trust, engagement, and a supportive work environment.</li> <li>4. Teamwork: Collaborating effectively with colleagues, departments, and external partners promotes teamwork, synergy, and shared goals achievement.</li> <li>5. Customer Orientation: Adopting a customer-centric approach towards internal and external stakeholders ensures HRM practices and services meet their needs, expectations, and satisfaction.</li> </ol>
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II	FACHGEC02T	BUSINESS MATHEMATICS AND STATISTICS	<p><b>Knowledge Outcome:</b></p> <ol style="list-style-type: none"> <li>1.Understanding of sets and their types. operations and their properties</li> <li>2. Familiarity with set representation using Venn-diagram</li> <li>3. Understanding of matrices and their operations.</li> <li>4. -Understanding of mathematical functions and their applications in finance.</li> <li>5. Understanding of data collection and statistical measures.</li> <li>6. Understanding of measures of central tendency and dispersion.</li> <li>7. Understanding of index numbers and time-series analysis techniques.</li> </ol> <p><b>Skill Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Proficiency in performing set operations accurately</li> <li>2. Proficiency in performing matrix operations and calculating determinants</li> <li>3.- Ability to model financial scenarios using mathematical functions.</li> <li>4. Ability to create graphical representations and calculate statistical measures</li> <li>5. Ability to calculate and interpret correlation and regression coefficients accurately.</li> <li>6. Ability to construct index numbers and analyze time-series data accurately.</li> </ol> <p><b>Behavioral Outcome:</b></p> <ol style="list-style-type: none"> <li>1.Demonstrating logical thinking in solving set-related problems.</li> <li>2.Demonstrating persistence and problem-solving skills in solving linear equations.</li> <li>3.Applying mathematical reasoning to interpret solutions accurately.</li> <li>4. Demonstrating analytical thinking in optimizing financial decisions.</li> <li>5.Applying critical thinking to evaluate the impact of financial decisions.</li> <li>6.Demonstrating logical reasoning in interpreting correlation and regression results.</li> <li>7.Demonstrating attention to detail in analyzing time-series data.</li> </ol>
III	FACACOR05T	BUSINESS REGULATORY FRAMEWORK	<p><b>Knowledge Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Acquire in-depth knowledge of the legal principles outlined in the Indian Contract Act, Sale of Goods Act, Partnership Act, Negotiable Instruments Act, Consumer Protection Act, and Electronic Commerce Act, including definitions, elements, and requirements of each.</li> <li>2. Develop familiarity with legal terminology related to contracts, sales, partnerships, negotiable instruments, consumer protection, and electronic commerce, enabling clear communication and comprehension of legal documents and discussions</li> <li>3. Gain awareness of relevant laws and regulations governing various business transactions, ensuring compliance with legal requirements and avoiding potential legal pitfalls.</li> <li>4. Acquire in-depth knowledge of the legal principles outlined in the Indian Contract Act, Sale of Goods</li> </ol>

<p style="text-align: center;"><b>III</b></p>			<p>Act, Partnership Act, Negotiable Instruments Act, Consumer Protection Act, and Electronic Commerce Act, including definitions, elements, and requirements of each.</p> <p>5. Explore case law examples and precedents related to contract disputes, sale of goods issues, partnership dissolution, consumer complaints, and electronic commerce disputes, enhancing understanding of legal principles in real-world contexts</p> <p><b>Skill Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Develop the skill to draft, review, and negotiate contracts effectively, ensuring clarity, completeness, and enforceability while safeguarding the interests of all parties involved.</li> <li>2. Enhance proficiency in conducting legal research to gather relevant information, statutes, case law, and precedents, empowering informed decision-making and legal problem-solving.</li> <li>3. Improve communication skills to articulate legal concepts, negotiate terms, and convey complex legal issues clearly and persuasively to clients, colleagues, and stakeholders.</li> <li>4. Cultivate problem-solving abilities to identify legal issues, analyze risks, and devise strategic solutions to mitigate potential disputes or conflicts arising in contractual, commercial, or consumer contexts.</li> <li>5. Develop negotiation and mediation skills to facilitate constructive discussions, resolve conflicts, and reach mutually acceptable agreements in contractual negotiations, consumer complaints, or partnership disputes.</li> </ol> <p><b>Behavioral Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Foster a commitment to ethical conduct by adhering to professional standards, integrity, and honesty in all business dealings, maintaining trust and credibility with clients, partners, and stakeholders.</li> <li>2. Cultivate an attention to detail mindset to ensure accuracy and precision in drafting legal documents, analyzing contracts, and assessing legal risks, minimizing the likelihood of errors or oversights.</li> <li>3. Demonstrate adaptability and flexibility in navigating evolving legal landscapes, staying updated on changes in laws, regulations, and judicial interpretations impacting business transactions and consumer rights.</li> <li>4. Adopt a client-centric approach by prioritizing client needs, concerns, and objectives, fostering positive client relationships, and delivering tailored legal solutions that align with client interests and expectations.</li> <li>5. Uphold professional integrity by maintaining confidentiality, avoiding conflicts of interest, and acting in the best interests of clients, partners, and consumers, building trust and credibility within the legal profession and broader business community.</li> </ol>
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III	FACACOR06T	DIRECT TAXATION	<p><b>Knowledge Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Knowledge of the concepts of assessment year and previous year in the context of income taxation.</li> <li>2. Understanding the definition of person, assessee, income, source of income, heads of income, agricultural income, gross total income and total income under the Income Tax Act.</li> <li>3. Understanding the computation of income under various heads such as salary, income from house property, profits and gains from business or profession, capital gains, and income from other sources.</li> <li>4. Knowledge of provisions related to set-off and carry forward of losses, Familiarity with deductions available under different sections of the Income Tax Act and Knowledge of how to compute total income and tax liability for individuals.</li> <li>5. Knowledge of different types of returns, including defective, revised, and belated returns.</li> </ol> <p><b>Skill Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Ability to calculate taxable income accurately under different heads using the rules and provisions outlined in the Income tax act.</li> <li>2. Proficiency in applying different computation methods and understanding the implications on tax liability.</li> <li>3. Proficiency in aggregating income, setting off losses, and computing total taxable income.</li> <li>4. Ability to identify and apply relevant deductions to reduce tax liability effectively.</li> <li>5. Ability to meet deadlines for filing income tax returns and making advance tax payments.</li> <li>6. Competence in preparing and submitting accurate tax returns, including correcting errors in defective returns and revising returns if necessary.</li> </ol> <p><b>Behavioral Attitude Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Improved attention to detail and analytical skills to correctly assess and compute income under different heads.</li> <li>2. Enhanced ability to interpret and apply complex tax laws and regulations in practical scenarios.</li> <li>3. Improved financial planning skills to optimize tax-saving opportunities through deductions and exemptions.</li> <li>4. Increased confidence in managing personal finances and understanding the tax implications of</li> </ol>
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III	FACACOR07T	FINANCIAL ACCOUNTING II	<p>various income sources and deductions.</p> <ol style="list-style-type: none"> <li>5. Improved compliance with tax laws and regulations by adhering to filing deadlines and fulfilling tax obligations promptly.</li> <li>6. Enhanced awareness of the importance of accurate reporting and proactive tax planning to avoid penalties and interest charges.</li> </ol> <p><b>Knowledge Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Understanding of Partnership Accounts including profit and loss appropriation, capital and current accounts, and changes in the constitution of a firm such as admission, retirement, and retirement cum admission.</li> <li>2. Knowledge of accounting for dissolution of a firm, including scenarios like insolvency of partners, piecemeal distribution, and conversion of partnership into a limited company.</li> <li>3. Familiarity with Branch Accounting, covering concepts of synthetic and analytical methods, preparation of branch accounts, and handling abnormal losses.</li> <li>4. Understanding of Hire Purchase and Instalment Payment System, including the difference between hire purchase and installment systems, interest allocation, and repossession concepts.</li> <li>5. Proficiency in Departmental Accounts, involving the preparation of departmental trading and profit and loss accounts, cost apportionment, and interdepartmental transfers.</li> <li>6. Competence in Investment Accounts, including the treatment of brokerage, valuation methods for investments, and preparation of investment accounts for shares.</li> </ol> <p><b>Skill Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Ability to prepare and analyze partnership accounts, including profit and loss appropriation and capital adjustments.</li> <li>2. Skill in handling dissolution scenarios and conversion of partnerships into limited companies.</li> <li>3. Proficiency in branch accounting methods and preparation of branch accounts.</li> <li>4. Capability in handling hire purchase transactions and understanding financial lease concepts.</li> <li>5. Competence in preparing departmental accounts and consolidating financial statements.</li> <li>6. Skill in managing investment accounts and valuing securities using different methods.</li> </ol> <p><b>Behavioral Attitude Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Attention to detail: Ensuring accuracy in recording and analyzing financial transactions.</li> <li>2. Problem-solving: Ability to tackle complex scenarios such as dissolution and conversion with logical thinking.</li> <li>3. Adaptability: Being open to learning and applying different accounting methods and techniques.</li> <li>4. Collaboration: Working effectively with partners and colleagues to ensure accurate financial reporting.</li> <li>5. Integrity: Maintaining ethical standards in handling financial data and transactions.</li> <li>6. Time management: Prioritizing tasks and meeting deadlines in completing accounting processes</li> </ol>
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III	FACHGECO3T	<p style="text-align: center;"><b>BUSINESS COMMUNICATION &amp; E-COMMERCE</b></p>	<p>accurately.</p> <p><b>Knowledge Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Understanding the definition, objectives, importance, elements, and process of communication.</li> <li>2. Identifying various forms, models, and principles of effective communication.</li> <li>3. Recognizing barriers to communication and implementing remedial measures.</li> <li>4. Differentiating between formal and informal communication, understanding the grapevine, and corporate communication characteristics.</li> <li>5. Familiarity with communication tools such as fax, email, and video conferencing.</li> <li>6. Grasping drafting skills for various business documents including notices, circulars, reports, and business letters.</li> <li>7. Understanding e-commerce concepts, types, advantages, and forces driving its growth.</li> <li>8. Knowledge of e-governance, its types, significance, and real-life examples.</li> <li>9. Familiarity with different e-commerce business models.</li> <li>10. Understanding digital payment methods, electronic wallets, digital signatures, payment gateways, and online banking.</li> <li>11. Awareness of new trends in e-commerce including social commerce, digital marketing, and advertisement in social media.</li> </ol> <p><b>Skill Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Proficiency in effective communication both in formal and informal settings.</li> <li>2. Ability to utilize various communication tools and technologies for efficient business communication.</li> <li>3. Drafting skills for different business documents.</li> <li>4. Competence in understanding and utilizing e-commerce platforms and technologies.</li> <li>5. Proficiency in digital payment methods and online banking procedures.</li> <li>6. Ability to analyze and adapt to new trends in e-commerce for business growth.</li> </ol> <p><b>Behavioral Attitude Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Improved interpersonal communication skills.</li> <li>2. Enhanced organizational skills in drafting business documents.</li> <li>3. Adaptability to evolving technologies and trends in the e-commerce landscape.</li> <li>4. Attention to detail and accuracy in financial transactions and documentation.</li> <li>5. Collaboration and teamwork in utilizing digital marketing and social media for business promotion.</li> </ol>
	FACSSEC01M	<p style="text-align: center;"><b>Information Technology &amp; its Business Application</b></p>	<p><b>Knowledge Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Understanding the fundamental concepts of data, information, and computer-based information</li> </ol>

IV	FACACOR08T	COMPANY LAW	<p>systems, along with their impact on business operations.</p> <p>2. Comprehension of spreadsheet software basics, including worksheet management, formula usage, and data analysis, as well as familiarity with the basic features of Tally accounting software.</p> <p><b>Skill Outcome:</b></p> <p>1. Proficiency in utilizing various features of presentation software to create and deliver effective business presentations, including slide design, formatting, graphics insertion, animation, and hyperlinking.</p> <p>2. Capability in effectively managing and analyzing data using spreadsheet software, including formatting, data entry, formula usage, chart creation, and pivot table organization, as well as proficiency in basic accounting tasks using Tally accounting software.</p> <p><b>Behavioral Outcome:</b></p> <p>1. Demonstrating adaptability and openness to technological advancements, along with effective communication and collaboration skills in utilizing information systems for intra-organizational and inter-organizational communication.</p> <p>2. Exhibiting attention to detail and accuracy in data management, as well as problem-solving skills in organizing and analyzing data effectively to support decision-making processes in accounting and business operations.</p> <p><b>Knowledge Outcome:</b></p> <p>1. Knowledge of different types of companies, their characteristics, and the legal framework governing each type.</p> <p>2. Familiarity with the Companies Act 2013 and its key provisions, ensuring compliance with statutory requirements.</p> <p>3. Understanding the steps involved in the formation of a company, from promotion to incorporation, and the legal documents required.</p> <p>4. Insight into the role, position, and functions of promoters in the formation of a company.</p> <p>5. Understanding the roles, responsibilities, and liabilities of directors, key managerial personnel, and other stakeholders in company administration and management.</p> <p>6. Knowledge of share capital structure, types of shares, provisions for the issue and redemption of shares, and the concept of debentures.</p> <p>7. Understanding the types of corporate meetings, their procedures, requirements for validity, and the importance of maintaining accurate minutes.</p> <p>8. Awareness of legal compliance requirements, ethical standards, and the consequences of non-compliance or misstatements.</p>
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IV	FACACOR09T	INDIRECT TAXATION	<p>9. Understanding the organizational structure of companies, including holding, subsidiary, and government companies, and their respective roles.</p> <p>10. Familiarity with best practices in corporate governance, including transparency, accountability, and stakeholder engagement.</p> <p><b>Skill Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Understanding of legal frameworks and regulations governing companies.</li> <li>2. Ability to navigate the legal process of company formation.</li> <li>3. Proficiency in managing directorial roles and responsibilities.</li> <li>4. Competence in managing financial aspects of share capital and debentures.</li> <li>5. Proficiency in organizing and conducting corporate meetings effectively.</li> </ol> <p><b>Behavioral Attitude Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Appreciation for transparency and accountability in corporate governance.</li> <li>2. Commitment to ethical promotion practices and compliance with regulatory requirements.</li> <li>3. Foster leadership qualities and integrity in corporate decision-making.</li> <li>4. Cultivation of financial prudence and accountability in resource allocation.</li> <li>5. Encouragement of active participation, collaboration, and constructive communication in corporate settings.</li> </ol> <p><b>Knowledge Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Understand the basic concepts of Goods and Services Tax (GST), including its structure, the GST council, GSTN, types of GST, rates of GST, and various definitions related to GST such as taxable person, supplier, recipient, etc.</li> <li>2. Understanding transaction value, time of supply, and place of supply under GST regulations.</li> <li>3. Understanding input tax credit, eligibility criteria for input tax credit, apportionment of credit, blocked credits, and the process of availing input tax credit.</li> <li>4. Understanding the registration process under GST, invoicing requirements, various types of vouchers, and the process of GST return filing.</li> <li>5. Understanding the basic concepts of customs, including definitions, taxable events, types of customs duties, customs valuation, and baggage regulations.</li> </ol> <p><b>Skill Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Ability to differentiate between different types of supplies under GST, such as taxable supply, zero-rated supply, exempted supply, etc. Understanding the concept of reverse charge mechanism and composition</li> </ol>
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IV	FACACOR10T	COST & MANAGEMENT ACCOUNTING II	<p>levy.</p> <ol style="list-style-type: none"> <li>2. Ability to calculate transaction value, determine the time of supply for goods and services, and identify the place of supply for different transactions</li> <li>3. Ability to identify eligible and ineligible input tax credit, calculate and apportion credit, and fulfill documentary requirements for availing input tax credit.</li> <li>4. Ability to navigate the registration process, issue appropriate invoices and vouchers, and file GST returns accurately and on time.</li> <li>5. Ability to apply customs regulations to determine duties, calculate customs valuation, and understand the flow patterns of import and export of goods.</li> </ol> <p><b>Behavioral Attitude Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Developing a positive attitude towards compliance with GST regulations and understanding the importance of accurate reporting and record-keeping.</li> <li>2. Developing attention to detail and accuracy in determining transaction value, time, and place of supply to ensure compliance with GST laws.</li> <li>3. Fostering a proactive approach to managing input tax credit and tax liability, ensuring timely payment of GST, and compliance with regulations.</li> <li>4. Cultivating a sense of responsibility towards registration compliance and maintaining proper documentation for invoicing and returns.</li> <li>5. Developing a sense of integrity and diligence in customs compliance, recognizing the importance of accurate valuation and declaration of goods during import and export processes.</li> </ol> <p><b>Knowledge Outcome:</b></p> <p>Students will gain a comprehensive understanding of managerial accounting principles and techniques, including-</p> <ol style="list-style-type: none"> <li>1. Cost allocation methods such as activity-based costing (ABC) and standard costing.</li> <li>2. Budgeting and budgetary control processes, including variance analysis.</li> <li>3. Cost-volume-profit (CVP) analysis and its application in decision-making.</li> <li>4. Marginal costing techniques and their comparison with absorption costing.</li> <li>4. Decision-making tools for short-term decisions like product pricing, product mix, and make or buy decisions.</li> </ol> <p><b>Skill Outcome:</b></p> <p>By the end of the unit, students should be able to:</p>
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IV	FACHGEC04T	ENTREPRENEURSHIP DEVELOPMENT	<ol style="list-style-type: none"> <li>1. Apply various costing methods to allocate costs accurately and analyze cost behavior.</li> <li>2. Create and manage budgets, including preparing functional budgets and monitoring performance against them.</li> <li>3. Interpret and analyze variances between standard and actual costs to identify areas for improvement.</li> <li>4. Perform cost-volume-profit analysis to evaluate the impact of changes in volume, pricing, and costs on profitability.</li> <li>5. Utilize marginal costing techniques to make informed decisions regarding product pricing, product mix optimization, and resource allocation.</li> </ol> <p><b>Behavioral Attitude Outcome:</b> Engagement with each unit should foster the development of critical thinking, analytical, and decision-making skills, leading to:</p> <ol style="list-style-type: none"> <li>1. Improved ability to analyze complex business situations and make informed decisions based on financial data.</li> <li>2. Enhanced problem-solving skills through the application of managerial accounting techniques to real-world scenarios.</li> <li>3. Increased confidence in evaluating the financial implications of alternative courses of action and recommending optimal solutions.</li> <li>4. Development of a proactive approach to budgeting and financial management, with a focus on continuous improvement and efficiency.</li> <li>5. Cultivation of communication and collaboration skills through group discussions and case study analysis.</li> </ol> <p><b>Knowledge Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Understanding of entrepreneurship and its various dimensions, including intrapreneurship, social entrepreneurship, etc.</li> <li>2. Knowledge of the significance of family businesses in India and the challenges they face.</li> <li>3. Insight into the sustainability of entrepreneurship, including government support and financial resources.</li> </ol> <p><b>Skill Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Ability to create comprehensive business plans and conduct feasibility analyses.</li> <li>2. Proficiency in resource mobilization, including negotiating contracts and securing financing.</li> <li>3. Competence in designing business processes and preparing project reports.</li> <li>4. Development of communication and presentation skills for pitching business proposals.</li> </ol> <p><b>Behavioral Attitude Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Cultivation of a creative and innovative mindset essential for entrepreneurship.</li> <li>2. Adoption of resilience and problem-solving skills to overcome challenges.</li> </ol>
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<b>IV</b>	<b>FACHGEC04T</b>	<b>TAX RETURNS &amp; FILING OF TAX RETURNS</b>	<p>3. Embracing failure as a learning opportunity and maintaining perseverance.</p> <p>4. Ethical decision-making, prioritizing integrity and social responsibility in business practices.</p> <p><b>Knowledge Outcome:</b></p> <p>1. Understanding of the procedure for applying for PAN (Permanent Account Number) and TAN (Tax Deduction and Collection Account Number).</p> <p>2. Familiarity with concepts such as Defective Return, Revised Return, and Belated Return.</p> <p>3. Knowledge of provisions regarding TDS (Tax Deducted at Source) from salary, interest on securities, horse racing, and lottery.</p> <p>4. Awareness of Advance Tax calculations and requirements.</p> <p>5. Understanding of interest calculations under sections 234A, 234B, and 234C of the Income Tax Act.</p> <p>6. Knowledge of different forms of Income Tax Returns (ITR) and TDS Returns.</p> <p><b>Skill Outcome:</b></p> <p>1. Proficiency in preparing and submitting Income Tax Returns (ITR-1 and ITR-2) offline or online for individual taxpayers.</p> <p>2. Ability to use Electronic Verification Code (EVC) for online submission of tax returns.</p> <p>3. Competence in viewing Form 26AS, uploading returns, and viewing e-filed returns.</p> <p>4. Utilization of e-tax calculator for accurate tax calculations, including interest under sections 234A, 234B, and 234C.</p> <p>5. Skill in e-paying taxes using online platforms.</p> <p><b>Behavioral Ability Outcome:</b></p>
	<b>FACACOR11T</b>	<b>AUDITING</b>	<p>1. Attention to detail in accurately filling out tax forms and verifying information.</p> <p>2. Confidence in navigating online tax filing systems and electronic verification processes.</p> <p>3. Patience and diligence in reviewing tax calculations and ensuring compliance with relevant laws and regulations.</p> <p>4. Adaptability to changes in tax laws and procedures, enabling efficient tax planning and compliance.</p> <p>5. Ethical behavior in reporting income, deductions, and tax liabilities, maintaining integrity in tax filings.</p> <p><b>Knowledge Outcome:</b></p> <p>1. Understanding of auditing as a discipline, including its meaning, objectives, and basic principles.</p> <p>2. Knowledge of audit techniques, advantages, and limitations, along with the classification of audits.</p> <p>3. Familiarity with audit planning procedures and relevant documents required for conducting audits.</p> <p>4. Understanding of internal control mechanisms such as internal check and internal audit.</p> <p>5. Proficiency in vouching and verification of assets and liabilities, including relevant Standards on Auditing Practices (SAPs).</p>

V	FACACOR12T	INDIAN FINANCIAL SYSTEM	<p>6. Knowledge of the statutory requirements and regulations governing the audit of limited companies under the Companies Act, 2013.</p> <p>7. Understanding of dividend distribution policies, including the treatment of depreciation, provisions, and reserves under company law.</p> <p>8. Familiarity with the components and types of audit reports, including their contents as per the Companies Act, 2013.</p> <p>9. Awareness of auditing practices specific to different institutions such as educational institutions, hospitals, and cooperative societies.</p> <p>10. Understanding of audit procedures and requirements for local government bodies, including Gram Panchayats, Municipalities, and Municipal Corporations.</p> <p>11. Knowledge of specialized areas of audit such as cost audit, management audit, tax audit, social audit, environmental audit, and energy audit.</p> <p><b>Skill Outcome:</b></p> <p>1. Proficiency in applying audit techniques and principles to conduct thorough and effective audits.</p> <p>2. Ability to plan and execute audit procedures, including the documentation of audit findings.</p> <p>3. Competence in evaluating internal control systems and recommending improvements.</p> <p>4. Skill in vouching and verifying assets and liabilities, ensuring compliance with auditing standards.</p> <p>5. Capability to prepare audit reports in accordance with statutory requirements and professional standards.</p> <p>6. Ability to conduct specialized audits in areas such as cost management, tax compliance, and environmental sustainability.</p> <p><b>Behavioral Attitude Outcome:</b></p> <p>1. Attention to detail and accuracy in conducting audit procedures and documenting findings.</p> <p>2. Professional skepticism and critical thinking in assessing internal controls and financial information.</p> <p>3. Integrity and ethical behavior in maintaining audit independence and objectivity.</p> <p>4. Adaptability to diverse audit environments and organizational structures.</p> <p>5. Commitment to continuous learning and staying updated with changes in auditing standards and regulations.</p> <p><b>Knowledge Outcome:</b></p> <p>1. Understanding of the components and functioning of the financial system, including financial institutions, markets, and regulatory bodies.</p> <p>2. Knowledge of the role of finance in an economy and its significance for economic growth and development.</p>
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V	FACADSE01T	BANKING AND INSURANCE	<p>3.Familiarity with the structure of the Indian financial system, including the roles of commercial banks, development banks, and other financial institutions.</p> <p><b>Skill Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Ability to analyze and evaluate the functions and roles of various financial institutions, such as commercial banks, development banks, and non-banking financial companies (NBFCs).</li> <li>2.Proficiency in understanding monetary policy instruments and their impact on the economy.</li> <li>3.Skill in analyzing the functioning of financial markets, including the money market and capital market, and their role in facilitating the flow of funds and allocation of capital.</li> </ol> <p><b>Behavioral Attitude Outcome:</b></p> <ol style="list-style-type: none"> <li>1.Developing a sense of responsibility towards investors' protection and understanding the importance of regulatory oversight in maintaining market integrity.</li> <li>2.Cultivating an attitude of prudence and risk management in financial decision-making processes.</li> <li>3.Promoting ethical conduct and transparency in financial transactions and dealings.</li> <li>4.Fostering a proactive approach towards understanding and addressing issues related to financial inclusion and economic development.</li> </ol> <p><b>Knowledge Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Understand the historical origins and evolution of banking systems.</li> <li>2. Define the relationship between bankers and customers, including their rights and obligations.</li> <li>3. Identify the different types of customers and their characteristics in banking.</li> <li>4. Describe various types of deposits and their features.</li> <li>5. Analyze the growth and development of commercial banks in India, including regulatory frameworks.</li> <li>6. Explain the range of financial services offered by commercial banks and their significance.</li> <li>7. Recognize the changing roles of commercial banks in response to economic and technological advancements.</li> <li>8. Differentiate between various types of banks based on their functions and target clientele.</li> </ol> <p><b>Skill Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Apply principles of sound lending to evaluate creditworthiness and make informed lending decisions.</li> <li>2. Differentiate between secured and unsecured advances and assess associated risks.</li> <li>3. Demonstrate proficiency in handling cheques, including crossing and endorsement procedures.</li> <li>4. Utilize electronic banking platforms effectively for various transactions, such as home banking, mobile banking, and e-payments.</li> <li>5. Navigate and use different electronic payment systems like NEFT, RTGS, and ECS.</li> </ol>
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V	FACADSE02T	CORPORATE ACCOUNTING	<p>6. Evaluate insurance risks and select appropriate insurance coverage based on assessment.</p> <p>7. Manage non-performing assets (NPAs) effectively to mitigate losses and maintain financial stability.</p> <p><b>Behavioral Attitude Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Cultivate a sense of responsibility and ethical conduct in financial dealings.</li> <li>2. Foster honesty, integrity, and transparency in banking practices.</li> <li>3. Develop a customer-centric approach to service delivery, prioritizing customer satisfaction and needs.</li> <li>4. Promote professionalism and accountability in handling sensitive financial information.</li> <li>5. Encourage adaptability and openness to technological advancements in the banking and insurance sectors.</li> <li>6. Instill confidence and trust in clients through transparent and reliable banking services.</li> <li>7. Advocate for the importance of coordination and collaboration in the insurance sector to address risks effectively.</li> </ol> <p><b>Knowledge Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Understanding of relevant sections of the Companies Act 2013 and Schedule III for financial statement preparation.</li> <li>2. Knowledge of tax treatment, reserves, and dividends as per Schedule III of the Companies Act 2013.</li> <li>3. Understanding of statutory book maintenance and rules for shares and debentures.</li> <li>4. Knowledge of different types of shares, rules for issuance, forfeiture, and re-issuance.</li> <li>5. Understanding of legal and accounting aspects of share buybacks and redemptions.</li> <li>6. Understanding of valuation methods for goodwill and shares.</li> <li>7. Knowledge of different valuation approaches for equity and preference shares.</li> <li>8. Understanding of concepts, causes, and accounting treatment of corporate restructuring.</li> <li>9. Knowledge of accounting standards and principles applicable to restructuring transactions.</li> <li>10. Understanding of legal procedures and accounting requirements for company liquidation.</li> <li>11. Understanding of legal and accounting framework for holding companies.</li> <li>12. Knowledge of consolidation procedures and preparation of consolidated financial statements.</li> </ol> <p><b>Skill Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Proficiency in preparing Statement of Profit and Loss Account and Balance Sheet for domestic companies.</li> <li>2. Ability to perform share accounting tasks including issuance, forfeiture, and re-issuance.</li> <li>3. Capability to execute accounting procedures for share buybacks and preference share redemptions.</li> <li>4. Proficiency in valuing equity and preference shares using various methods.</li> <li>5. Ability to apply accounting standards to complex restructuring transactions.</li> <li>6. Skill in preparing statements and final accounts for liquidating companies.</li> </ol>
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V	FACADSE03T	<b>CONSUMER BEHAVIOUR &amp; SALES MANAGEMENT</b>	<p>7. Proficiency in consolidation procedures and preparation of consolidated financial statements.</p> <p><b>Behavioral Attitude Outcome:</b></p> <ol style="list-style-type: none"> <li>1.Attention to detail and adherence to legal requirements in financial reporting.</li> <li>2.Commitment to ethical standards in dealing with shareholders' equity.</li> <li>3.Commitment to transparency and fairness in share transactions.</li> <li>4.Openness to different valuation approaches and perspectives.</li> <li>5. Adaptability and problem-solving mindset in dealing with restructuring challenges.</li> <li>6. Sensitivity and empathy towards stakeholders affected by liquidation.</li> <li>7 Collaboration and communication skills for effective consolidation of financial information.</li> </ol> <p><b>Knowledge Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Understanding the concept of consumer behavior and its significance in marketing.</li> <li>2.Knowledge of internal factors influencing consumer behavior, such as needs, motives, perception, attitudes, etc.</li> <li>3.Understanding of external factors impacting consumer behavior, including family, reference groups, social class, and culture.</li> <li>4. Understanding the objectives, strategies, structure, and size of a sales force.</li> <li>5. Knowledge of sales force compensation methods.</li> <li>6.Understanding the functions and qualities of an effective salesman.</li> <li>7. Knowledge of buyer behavior and the dynamics of buyer-seller interactions.</li> </ol> <p><b>Skill Outcome:</b></p> <ol style="list-style-type: none"> <li>1.Ability to analyze consumer behavior models and decision-making processes.</li> <li>2. Capacity to critically evaluate the factors influencing consumer behavior.</li> <li>3. Aptitude for identifying consumer needs and proposing effective marketing strategies.</li> <li>4. Capability to conduct research on internal and external factors influencing consumer behavior.</li> <li>5. Capacity to understand diverse consumer perspectives and behaviors.</li> <li>6.Ability to adapt marketing strategies based on changing consumer trends and preferences.</li> <li>7. Proficiency in leading and motivating sales teams to achieve objectives.</li> <li>8.Ability to effectively communicate sales objectives, strategies, and feedback to the sales force.</li> <li>9. Competence in managing sales force resources, including recruitment, training, and performance evaluation.</li> <li>10.Capability to develop compelling sales presentations tailored to different customer needs and preferences.</li> <li>11. Capacity to build and maintain strong relationships with customers for long-term business success.</li> </ol>
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V		<p><b>PRODUCT &amp; PRICING MANAGEMENT AND MARKETING</b></p>	<p><b>Behavioral Attitude Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Embrace various theories and models of consumer behavior without bias.</li> <li>2. Maintain an inquisitive attitude towards understanding consumer decision-making processes.</li> <li>3. Willingness to adjust marketing strategies based on insights into consumer behavior.</li> <li>4. Develop empathy towards consumers to better understand their needs and motivations.</li> <li>5. Demonstrate leadership qualities by inspiring and guiding sales teams towards achieving objectives.</li> <li>6. Foster a collaborative attitude within the sales force for effective teamwork and cooperation.</li> <li>7. Cultivate confidence in personal selling abilities to engage and persuade customers effectively.</li> <li>8. Maintain a positive attitude in the face of objections and challenges during the sales process.</li> <li>9. Be open to adapting sales strategies based on customer feedback and market dynamics.</li> <li>10. Develop a customer-centric attitude by prioritizing customer needs and satisfaction.</li> </ol> <p><b>Knowledge Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Gain a comprehensive understanding of foundational marketing concepts including product, pricing, marketing communications, advertising, and sales promotion.</li> <li>2. Develop strategic thinking skills by exploring the nuances of new product development, pricing strategies, and marketing communication techniques to effectively position products and services in the market.</li> <li>3. Acquire insights into consumer behavior through an understanding of pricing dynamics, the adoption process, and the impact of marketing communication on consumer decision-making.</li> <li>4. Learn how to analyze markets, identify opportunities for new product development, and effectively position products through branding, packaging, and advertising strategies.</li> <li>5. Develop practical skills in implementing marketing strategies, including product development processes, pricing decisions, advertising campaigns, and sales promotion tactics.</li> <li>6. Gain awareness of the ethical and legal considerations involved in marketing practices, including advertising standards, pricing regulations, and consumer rights, ensuring ethical conduct and compliance with relevant laws and regulations.</li> </ol> <p><b>Skill Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Develop analytical skills by evaluating market trends, consumer preferences, and competitive landscapes to make informed decisions in product development, pricing strategies, and marketing communication.</li> <li>2. Hone strategic planning abilities by crafting comprehensive marketing strategies that encompass product innovation, pricing optimization, effective communication, and promotional tactics to achieve business objectives.</li> </ol>
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VI	FACACOR13T	FINANCIAL MANAGEMENT	<ol style="list-style-type: none"> <li>3. Cultivate creative problem-solving skills by brainstorming innovative solutions to challenges such as new product development hurdles, pricing dilemmas, communication barriers, and advertising effectiveness issues.</li> <li>4. Enhance communication proficiency through clear and persuasive messaging in advertising campaigns, sales promotions, and marketing communications, effectively conveying value propositions to target audiences.</li> <li>5. Foster collaboration and relationship-building skills by working effectively with cross-functional teams, advertising agencies, and external stakeholders to execute marketing initiatives and achieve desired outcomes.</li> <li>6. Develop ethical decision-making skills by considering the ethical implications of marketing practices, adhering to industry standards, and prioritizing consumer welfare and regulatory compliance in all marketing activities.</li> </ol> <p><b>Behavioral Attitude Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Cultivate adaptability by understanding and responding to changing market dynamics, consumer preferences, and regulatory environments to effectively navigate challenges and capitalize on opportunities</li> <li>2. Demonstrate initiative and proactivity by taking ownership of marketing initiatives, identifying areas for improvement, and actively seeking innovative solutions to drive business growth.</li> <li>3. Develop resilience by persevering through setbacks and failures in new product development, pricing strategies, advertising campaigns, and sales promotions, learning from experiences to refine strategies and achieve success.</li> <li>4. Foster collaboration and teamwork by effectively communicating, coordinating, and cooperating with cross-functional teams, advertising agencies, and external partners to achieve shared marketing objectives.</li> <li>5. Cultivate a customer-centric mindset by prioritizing consumer needs, preferences, and feedback in product development, pricing decisions, and marketing communications, fostering long-term relationships and brand loyalty.</li> <li>6. Demonstrate ethical integrity by upholding ethical standards, transparency, and honesty in all marketing activities, prioritizing consumer welfare, legal compliance, and societal well-being over short-term gains.</li> </ol> <p><b>Knowledge Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Understanding of the definition, scope, and important functions of financial management.</li> <li>2. Knowledge Outcome: Grasping the concepts of time value of money, compounding, discounting, annuity, perpetuity, and risk-return relationship.</li> </ol>
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VI	FACACOR14T	RESEARCH METHODS & PROJECT WORK	<ol style="list-style-type: none"> <li>3. Understanding the different sources of finance, cost of capital concepts, and computation methods.</li> <li>4. Understanding leverage types, business risk, financial risk, and EBIT-EPS analysis.</li> <li>5. Grasping the meaning, importance, factors, and theories of capital structure.</li> <li>6. Understanding the concept, types, determinants, and management of working capital.</li> <li>7. : Understanding the meaning, objectives, importance, and techniques of capital expenditure decision-making.</li> <li>8. Grasping the meaning, types, significance, and theories of dividend decisions.</li> </ol> <p><b>Skill Outcome:</b></p> <ol style="list-style-type: none"> <li>1.Ability to analyze and discuss the emerging role of finance manager in modern business environments.</li> <li>2. Proficiency in applying time value of money techniques to financial decision-making scenarios.</li> <li>3. Ability to calculate various components of the cost of capital and weighted average cost of capital.</li> <li>4. Proficiency in calculating and interpreting operating leverage, financial leverage, and combined leverage.</li> <li>5. Ability to analyze the linkage between cost of capital and capital structure and design an optimum capital structure.</li> <li>6. Proficiency in estimating working capital needs, managing cash, receivables, and inventory effectively.</li> <li>7.Ability to analyze cash flows, apply discounted and non-discounted cash flow approaches, and evaluate investment alternatives</li> </ol> <p><b>Behavioral Outcome:</b></p> <ol style="list-style-type: none"> <li>1.Demonstrating an appreciation for the significance of financial management in achieving organizational goals and making informed financial decisions.</li> <li>2. Behavioral Outcome: Developing a mindset that considers the importance of risk and return when evaluating investment opportunities.</li> <li>3.Developing the capability to identify and analyze optimal sources of finance to minimize costs and maximize returns.</li> <li>4.Developing the ability to assess the impact of leverage on the financial structure and risk profile of a company.</li> <li>5. Developing a critical mindset to evaluate various capital structure theories and their applicability in different business contexts.</li> <li>6.Developing the ability to optimize working capital management to ensure liquidity and operational efficiency.</li> <li>7. Developing a systematic approach to assess and prioritize capital expenditure projects based on their financial viability and strategic alignment.</li> </ol>
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VI	FACADSE01T	<p style="text-align: center;"><b>FINANCIAL STATEMENT ANALYSIS</b></p>	<p>8. Developing a strategic mindset to balance dividend payments with retained earnings to maximize shareholder wealth.</p> <p><b>Knowledge Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Comprehensive understanding of research methodology, including its definition, objectives, categories, and the distinction between scientific and non-scientific methods.</li> <li>2. Knowledge of formulating research problems and stating research objectives effectively.</li> <li>3. Knowledge of different sampling techniques, fundamental statistical concepts such as parameters, standard error, and various measurement scales including nominal, ordinal, interval, and ratio.</li> <li>4. Develop skills in collecting both primary and secondary data, designing questionnaires, and conducting data analysis using parametric and nonparametric tests.</li> <li>5. Understanding the techniques for interpreting research findings, writing comprehensive reports, and presenting their research orally. They will also understand the significance of report writing and the proper procedure for writing bibliographies.</li> </ol> <p><b>Skill Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Research design proficiency</li> <li>2. Sampling technique mastery</li> <li>3. Data collection and analysis skills</li> <li>4. Interpretation and communication abilities</li> <li>5. Critical thinking and problem-solving</li> <li>6. Project management and collaboration.</li> </ol> <p><b>Behavioral Attitude Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Commitment to thorough and ethical research practices.</li> <li>2. Openness to learning and applying new research methodologies.</li> <li>3. Attention to detail and accuracy in data collection and analysis.</li> <li>4. Respect for diverse perspectives and methodologies in the research field.</li> <li>5. Adaptability to challenges and setbacks encountered during the research process.</li> <li>6. Effective communication and collaboration with supervisors, peers, and research participants.</li> </ol> <p><b>Knowledge Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Understanding the nature and components of financial statements.</li> <li>2. Recognizing the importance and purpose of Financial Statements Analysis (FSA).</li> <li>3. Identifying sources of financial information and stakeholders interested in FSA.</li> <li>4. Familiarity with techniques such as Comparative Statement, Common-size Statement, and Trend Analysis for financial statement analysis.</li> </ol>
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VI	FACADSE02T	<b>BUSINESS ETHICS &amp; CORPORATE GOVERNANCE</b>	<p>5. Knowledge of different types of financial ratios and their classification.</p> <p>6. Understanding the computation, analysis, and interpretation of ratios related to liquidity, solvency, capital structure, profitability, and managerial effectiveness.</p> <p>7. Comprehension of fund flow and cash flow statements, including their objectives, preparation methods, and analysis.</p> <p>8. Insight into equity analysis concepts such as value and price, dividend discount model, free cash flow, and price-earnings ratio.</p> <p>9. Understanding corporate distress prediction, its causes, symptoms, and various prediction models such as Altman Z-score, multiple discriminant analysis, and decision-tree analysis.</p> <p><b>Skill Outcome:</b></p> <p>1. Proficiency in analyzing and interpreting financial statements.</p> <p>2. Ability to apply various techniques of financial statement analysis effectively.</p> <p>3. Skill in computing and interpreting financial ratios for assessing different aspects of a company's performance.</p> <p>4. Competence in preparing fund flow and cash flow statements and interpreting their implications.</p> <p>5. Capability to perform equity analysis using valuation models and financial metrics.</p> <p>6. Proficiency in predicting corporate financial distress and applying appropriate models for analysis.</p> <p><b>Behavioral Attitude Outcome:</b></p> <p>1. Commitment to accuracy and diligence in financial analysis.</p> <p>2. Openness to learning and adapting to new techniques and methodologies in financial analysis.</p> <p>3. Attention to detail and thoroughness in interpreting financial data.</p> <p>4. Respect for ethical standards and integrity in financial reporting and analysis.</p> <p>5. Adaptability to changing market conditions and financial environments.</p> <p>6. Effective communication and collaboration skills in discussing and presenting financial analysis results with stakeholders.</p> <p><b>Knowledge Outcome:</b></p> <p>1. Understanding the nature of business ethics, including its relationship with morality and law, and exploring moral development stages.</p> <p>2. Exploring stakeholder theory, ethical leadership, and various styles and traits associated with ethical leadership.</p> <p>3. Developing skills to manage ethical dilemmas across different business functions such as finance, marketing, and human resource management.</p> <p>4. Understanding the framework of corporate governance in India and comparing it with global models,</p>
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VI	FACADSE03T	<p style="text-align: center;"><b>RETAIL MANAGEMENT &amp; MARKETING OF SERVICES</b></p>	<p>including the roles and responsibilities of corporate boards and committees.</p> <p>5. Analyzing major corporate scandals in India and understanding the importance of whistleblowing policies in corporate governance.</p> <p>6. Exploring the concept of corporate social responsibility (CSR), its relationship with sustainability, ethics, and governance, and understanding CSR provisions under relevant legislation.</p> <p><b>Skill Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Critical thinking and analysis of ethical issues in business contexts.</li> <li>2. Leadership development, particularly in understanding and practicing ethical leadership.</li> <li>3. Problem-solving and decision-making in resolving ethical dilemmas.</li> <li>4. Knowledge and application of corporate governance frameworks and practices.</li> <li>5. Evaluation of corporate scandals and understanding the importance of transparency and accountability.</li> <li>6. Ability to integrate CSR principles into business strategies and operations for sustainable and ethical practices.</li> </ol> <p><b>Behavioral Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Increased awareness of ethical considerations and moral reasoning in business decision-making.</li> <li>2. Development of ethical leadership qualities and behaviors.</li> <li>3. Enhanced ability to navigate and address ethical dilemmas effectively.</li> <li>4. Adoption of responsible and accountable behavior within corporate governance structures.</li> <li>5. Promotion of transparency and integrity in business practices.</li> <li>6. Cultivation of a sense of social responsibility and commitment to sustainable business practices.</li> </ol> <p><b>Knowledge Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Understanding various pricing strategies, factors influencing retail pricing, and the importance of effective pricing strategies in the retail industry.</li> <li>2. Understanding the need for promotion, develop promotional mix strategies, and understand the importance of customer relationship management in retail.</li> <li>3. Knowledge of services, identify their characteristics, and assess the impact of service marketing on the economy.</li> <li>4. Understanding relationship marketing, develop service quality strategies, and implement effective communication strategies.</li> <li>5. Develop service-product offerings, pricing strategies, distribution channels, and promotional campaigns tailored to service industries.</li> <li>6. Explore service marketing principles in various sectors and analyze case studies to apply concepts in different contexts.</li> </ol>
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VI	FACADSE04T	RURAL MARKETING & INTERNATIONAL MARKETING	<p><b>Skill Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Analytical skills: Students will develop the ability to analyze various pricing strategies and factors influencing retail pricing decisions.</li> <li>2. Strategic planning: Learners will acquire skills in devising effective promotional mix strategies to meet marketing objectives in retail.</li> <li>3. Service marketing proficiency: Participants will gain expertise in understanding the unique characteristics of services and developing tailored marketing strategies for service industries.</li> <li>4. Relationship management: Students will develop skills in building and maintaining strong customer relationships through effective communication and relationship marketing techniques</li> <li>5. Product development and marketing: Participants will become proficient in developing service-product offerings, pricing strategies, distribution channels, and promotional campaigns tailored to service industries.</li> <li>6. Problem-solving and critical thinking: Learners will enhance their problem-solving skills by analyzing case studies and applying service marketing concepts to different sectors and contexts.</li> </ol> <p><b>Behavioral Attitude Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Develops adaptability and consumer-centricity in pricing strategies.</li> <li>2. Cultivates a focus on customer satisfaction and loyalty in promotional activities.</li> <li>3. Encourages openness to embracing the uniqueness of services and flexibility in marketing approaches.</li> <li>4. Fosters a commitment to continuous improvement and excellence in service delivery.</li> <li>5. Develops a strategic mindset focused on aligning marketing efforts with the needs of service industries.</li> <li>6. Encourages empathy and social responsibility, emphasizing positive societal impact through marketing.</li> </ol> <p><b>Knowledge Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Gain a holistic grasp of rural marketing, covering its concept, scope, and significance, while also investigating the differences between rural and urban marketing.</li> <li>2. Acquire the ability to analyze current trends in rural Indian markets and understand the intricacies of rural consumer behavior, including their characteristics, attitudes, buying patterns, and the factors that influence them.</li> <li>3. Develop an understanding of various rural products such as seeds and fertilizers, and explore the roles of government and cooperatives in marketing agricultural products, as well as strategies for overcoming challenges in rural and agricultural marketing.</li> <li>4. Attain knowledge of international marketing principles and strategies.</li> <li>5. Understand the economic, cultural, political, and legal factors that impact international marketing</li> </ol>
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			<p>efforts.</p> <p><b>Skill Outcome:</b></p> <ol style="list-style-type: none"> <li>1. The skill outcomes encompass a range of abilities including analytical skills, problem-solving skills, communication skills, and knowledge application in real-world marketing contexts.</li> <li>2. Ability to analyze market trends and consumer behavior effectively, devise strategic solutions to challenges in rural and agricultural marketing, and adapt marketing strategies for international markets.</li> <li>3. Communication and collaboration skills to engage with diverse stakeholders and navigate complex business environments successfully.</li> </ol> <p><b>Behavioral outcome:</b></p> <ol style="list-style-type: none"> <li>1. Demonstrate effective communication skills in articulating the concept, scope, and importance of rural marketing, and in discussing the distinctions between rural and urban marketing.</li> <li>2. Exhibit analytical skills in identifying and interpreting current trends in rural Indian markets, as well as in understanding the complex factors that influence rural consumer behavior.</li> <li>3. Display problem-solving skills by proposing solutions to challenges in rural and agricultural marketing, leveraging an understanding of government roles and cooperative strategies.</li> <li>4. Demonstrate adaptability and openness to learning new concepts and strategies in international marketing, reflecting a willingness to engage with diverse markets and cultures.</li> <li>5. Showcase critical thinking skills in analyzing the economic, cultural, political, and legal factors affecting international marketing, and in devising strategies to navigate and capitalize on these factors effectively.</li> </ol>
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**Course Outcome for B.Com Program**  
**Details Course Outcome for B.Com. (General)**

SEM	Paper Code	Subject	Paper wise Course Outcome
<b>SEMESTER I</b>			
I	FACGCOR01T	Financial Accounting- I	<p><b>Knowledge outcome:</b></p> <ol style="list-style-type: none"> <li>1. Mastery of accounting principles and practices.</li> <li>2. Thorough understanding of financial accounting standards.</li> <li>3. Proficiency in constructing comprehensive financial statements such as Profit and Loss account and Balance Sheet.</li> </ol>

I	FACGCOR02T	Principles & Practice of Management	<ol style="list-style-type: none"> <li>4. Knowledge of preparing financial statements for non-profit seeking organizations</li> <li>5. Understanding of fundamental accounting principles and practice related to consignment, sectional balancing self-balancing ledger, loss of stock and profit and computation of insurance claim.</li> </ol> <p><b>Skill outcome:</b></p> <ol style="list-style-type: none"> <li>1. Ability to apply accounting principles and practices effectively in various scenarios.</li> <li>2. Competence in preparing accurate and comprehensive financial statements for different types of organizations.</li> <li>3. Proficiency in utilizing accounting standards and regulations to ensure compliance and accuracy in financial reporting.</li> <li>4. Skill in analyzing financial data and making informed decisions based on the information presented in financial statements.</li> <li>5. Capability to perform accounting tasks efficiency such as inventory valuation, depreciation and adjustment entries.</li> </ol> <p><b>Behavioral Attitude Outcome</b></p> <ol style="list-style-type: none"> <li>1. Commitment to accuracy and precision in financial reporting, ensuring compliance with accounting standards and regulations.</li> <li>2. Willingness to adapt to changes in accounting standards and practices, including the transition to global standards like IFRS.</li> <li>3. Ethical conduct and integrity in handling financial information and transaction.</li> <li>4. Attention to detail and diligence in performing accounting tasks such as reconciliations and audits. Continuous learning and improvement mindset to stay updated with development in accounting principles</li> </ol> <p><b>Knowledge Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Understanding of management concepts, including its importance, functions, and the distinction between management as a profession, science, and art.</li> <li>2. Familiarity with different levels of management and their respective tasks and skills.</li> <li>3. Knowledge of the Classical School of Management and the contributions of Taylor and Fayol, as well as the Neo-classical School, including the Human Relations approach and Behavioural Science approach.</li> <li>4. Comprehension of planning concepts, types, steps, and strategic planning, along with forecasting techniques and their applications.</li> <li>5. Understanding the concepts of organizing, including principles, departmentation, delegation of authority, centralization, decentralization, and span of management.</li> </ol> <p><b>Skill Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Ability to apply various planning techniques and strategies to address organizational challenges and opportunities.</li> <li>2. Proficiency in organizing tasks and resources effectively, including departmentation, delegation, and determining the appropriate span of management.</li> <li>3. Skill in applying leadership theories and models to inspire and influence team members towards</li> </ol>
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II	FACGCOR03T	<p align="center"><b>Cost &amp; Management Accounting</b></p>	<p>achieving organizational objectives.</p> <ol style="list-style-type: none"> <li>4. Competence in implementing motivation techniques to enhance employee satisfaction and performance.</li> <li>5. Proficiency in employing coordination and control techniques, including setting standards, monitoring progress, and implementing corrective actions to ensure organizational success.</li> </ol> <p><b>Behavioral Attitude Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Appreciation for the importance of effective planning and the ability to identify and overcome barriers to planning.</li> <li>2. Commitment to organizing tasks efficiently, adhering to principles and effectively delegating authority.</li> <li>3. Openness to different leadership styles and a willingness to apply various leadership models for effective directing.</li> <li>4. Recognition of the significance of motivation in achieving organizational goals and the ability to apply motivation theories effectively in practice.</li> <li>5. Commitment to coordination and control principles, with a proactive attitude towards maintaining organizational effectiveness.</li> </ol> <p><b>Knowledge Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Understanding of material procurement procedures, storage requirements, and methods of pricing material issues.</li> <li>2. Familiarity with labor cost recording procedures, wage incentive schemes, and factors affecting labor turnover.</li> <li>3. Understanding of overhead cost classification, absorption methods, and the preparation of cost statements.</li> <li>4. understanding various ledger maintenance methods, reconciliation procedures, different costing methods such as Job Costing, Batch Costing, Contract Costing, Service Costing, and Process Costing, as well as principles of cost ascertainment and profit determination in diverse business contexts.</li> </ol> <p><b>Skill Outcome:</b></p> <ol style="list-style-type: none"> <li>1 Proficiency in analyzing material costs, identifying cost-saving opportunities, and implementing cost-effective material control measures.</li> <li>2. Competence in calculating labor costs accurately, analyzing labor utilization patterns, and implementing strategies to improve workforce efficiency and productivity.</li> <li>3. Proficiency in implementing overhead allocation techniques, identifying cost variances, and making</li> </ol>
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II	FACGCOR04T	<p align="center"><b>Business Mathematics &amp; Statistics</b></p>	<p>informed decisions to manage overhead costs effectively.</p> <p>4. Proficiency in ledger maintenance, reconciliation techniques, cost allocation methods, application of costing techniques such as Job Costing, Batch Costing, Contract Costing, Service Costing, and Process Costing, as well as the ability to analyze financial data and make informed decisions based on cost information.</p> <p><b>Behavioral Attitude Outcome:</b></p> <p>1. Ability to implement efficient material management practices, such as maintaining proper inventory levels and optimizing purchasing decision</p> <p>2. Capability to manage labor costs effectively, address issues related to idle time and overtime, and design appropriate incentive schemes to motivate employees.</p> <p>3. Ability to analyze overhead costs systematically, allocate them to cost centers accurately, and interpret cost statements to evaluate organizational performance.</p> <p>4. Developing attention to detail, critical thinking skills, problem-solving abilities, adaptability to different costing methods and situations, and effective communication skills for presenting financial information and analysis.</p> <p><b>Knowledge Outcome:</b></p> <p>1. Understanding of sets and their types. operations and their properties</p> <p>2. Familiarity with set representation using Venn-diagram</p> <p>3. Understanding of matrices and their operations.</p> <p>4. -Understanding of mathematical functions and their applications in finance.</p> <p>5. Understanding of data collection and statistical measures.</p> <p>6. Understanding of measures of central tendency and dispersion.</p> <p>7. Understanding of index numbers and time-series analysis techniques.</p> <p><b>Skill Outcome:</b></p> <p>1. Proficiency in performing set operations accurately</p> <p>2. Proficiency in performing matrix operations and calculating determinants</p> <p>3.- Ability to model financial scenarios using mathematical functions.</p> <p>4. Ability to create graphical representations and calculate statistical measures</p> <p>5. Ability to calculate and interpret correlation and regression coefficients accurately.</p> <p>6. Ability to construct index numbers and analyze time-series data accurately.</p> <p><b>Behavioral Outcome:</b></p> <p>1. Demonstrating logical thinking in solving set-related problems.</p> <p>2. Demonstrating persistence and problem-solving skills in solving linear equations.</p> <p>3. Applying mathematical reasoning to interpret solutions accurately.</p>
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III	<p>FACSSEC02M</p> <p>FACGCOR05T</p>	<p><b>Tax Returns &amp; Filing of Tax Returns</b></p> <p><b>Business Regulatory Framework</b></p>	<p>4. Demonstrating analytical thinking in optimizing financial decisions.  5. Applying critical thinking to evaluate the impact of financial decisions.  6. Demonstrating logical reasoning in interpreting correlation and regression results.  7. Demonstrating attention to detail in analyzing time-series data.</p> <p><b>Knowledge Outcome:</b></p> <p>1. Understanding of the procedure for applying for PAN (Permanent Account Number) and TAN (Tax Deduction and Collection Account Number).  2. Familiarity with concepts such as Defective Return, Revised Return, and Belated Return.  3. Knowledge of provisions regarding TDS (Tax Deducted at Source) from salary, interest on securities, horse racing, and lottery.  4. Awareness of Advance Tax calculations and requirements.  5. Understanding of interest calculations under sections 234A, 234B, and 234C of the Income Tax Act.  6. Knowledge of different forms of Income Tax Returns (ITR) and TDS Returns.</p> <p><b>Skill Outcome:</b></p> <p>1. Proficiency in preparing and submitting Income Tax Returns (ITR-1 and ITR-2) offline or online for individual taxpayers.  2. Ability to use Electronic Verification Code (EVC) for online submission of tax returns.  3. Competence in viewing Form 26AS, uploading returns, and viewing e-filed returns.  4. Utilization of e-tax calculator for accurate tax calculations, including interest under sections 234A, 234B, and 234C.  5. Skill in e-paying taxes using online platforms.</p> <p><b>Behavioral Ability Outcome:</b></p> <p>1. Attention to detail in accurately filling out tax forms and verifying information.  2. Confidence in navigating online tax filing systems and electronic verification processes.  3. Patience and diligence in reviewing tax calculations and ensuring compliance with relevant laws and regulations.  4. Adaptability to changes in tax laws and procedures, enabling efficient tax planning and compliance.  5. Ethical behavior in reporting income, deductions, and tax liabilities, maintaining integrity in tax filings.</p> <p>Apologies for the oversight. Here's a concise list of six knowledge outcomes covering all topics:</p> <p><b>Knowledge Outcome:</b></p> <p>1. Knowledge of the fundamental principles and provisions of relevant laws such as the Indian Contract Act, Sales of Goods Act, and Partnership Laws.  2. Familiarity with the key definitions, concepts, and legal terminology pertaining to contracts, sales, partnerships, negotiable instruments, consumer protection, and electronic commerce.</p>
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<p>III</p>		<p>3. Understanding the essential elements of a valid contract, including offer, acceptance, consideration, capacity, consent, legality, and objects.</p> <p>4. Knowledge of the rights, duties, and liabilities of parties involved in contractual agreements, partnerships, sales transactions, and consumer interactions.</p> <p>5. Knowledge of the procedural aspects of contract formation, negotiation, drafting, and enforcement.</p> <p>6. Understanding the legal obligations and responsibilities imposed by relevant laws and regulations on parties involved in contracts, sales, partnerships, negotiable instruments, consumer protection, and electronic commerce.</p> <p>7. Knowledge of the consequences of non-compliance with legal requirements and the mechanisms for dispute resolution and redressal.</p> <p>Certainly, here are six skill outcomes covering all topics:</p> <p><b>Skill Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Ability to draft clear, concise, and legally enforceable contracts, considering all essential elements and potential contingencies.</li> <li>2. Ability to mediate and facilitate discussions between parties to resolve disputes and reach mutually acceptable agreement.</li> <li>3. Ability to implement risk mitigation strategies and safeguards to protect the interests of stakeholders.</li> <li>4. Ability to analyze complex legal issues, interpret statutes, case law, and contractual provisions, and apply legal principles to resolve disputes and address challenges.</li> <li>5. Ability to develop and implement compliance programs, policies, and procedures to minimize legal exposure and maintain regulatory compliance.</li> </ol> <p>Certainly, here are six behavioral attitude outcomes covering all topics:</p> <p><b>Behavioral Attitude Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Demonstrates integrity, honesty, and ethical behavior in all business dealings and interactions with clients, partners, and stakeholders.</li> <li>2. Displays respect, courtesy, and professionalism in communication and interactions with colleagues, clients, and opposing parties.</li> <li>3. Demonstrates empathy and understanding towards clients, consumers, and stakeholders, acknowledging their concerns and perspectives.</li> <li>4. Seeks to resolve disputes and issues amicably through negotiation, mediation, or other alternative dispute resolution methods, promoting win-win outcomes.</li> </ol> <p>Certainly, here's a single knowledge outcome for each unit:</p>
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III	FACSSEC01M	Information Technology & its Business Application	<p><b>Knowledge Outcome:</b></p> <ol style="list-style-type: none"> <li>3. Understanding the fundamental concepts of data, information, and computer-based information systems, along with their impact on business operations.</li> <li>4. Comprehension of spreadsheet software basics, including worksheet management, formula usage, and data analysis, as well as familiarity with the basic features of Tally accounting software.</li> </ol> <p><b>Skill Outcome:</b></p> <ol style="list-style-type: none"> <li>3. Proficiency in utilizing various features of presentation software to create and deliver effective business presentations, including slide design, formatting, graphics insertion, animation, and hyperlinking.</li> <li>4. Capability in effectively managing and analyzing data using spreadsheet software, including formatting, data entry, formula usage, chart creation, and pivot table organization, as well as proficiency in basic accounting tasks using Tally accounting software.</li> </ol> <p><b>Behavioral Outcome:</b></p> <ol style="list-style-type: none"> <li>3. Demonstrating adaptability and openness to technological advancements, along with effective communication and collaboration skills in utilizing information systems for intra-organizational and inter-organizational communication.</li> <li>4. Exhibiting attention to detail and accuracy in data management, as well as problem-solving skills in organizing and analyzing data effectively to support decision-making processes in accounting and business operations.</li> </ol>
	FACGCOR06T	Financial Accounting II	<p><b>Knowledge Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Understanding of Partnership Accounts including profit and loss appropriation, capital and current accounts, and changes in the constitution of a firm such as admission, retirement, and retirement cum admission.</li> <li>2. Knowledge of accounting for dissolution of a firm, including scenarios like insolvency of partners, piecemeal distribution, and conversion of partnership into a limited company.</li> <li>3. Familiarity with Branch Accounting, covering concepts of synthetic and analytical methods, preparation of branch accounts, and handling abnormal losses.</li> <li>4. Understanding of Hire Purchase and Instalment Payment System, including the difference between hire purchase and installment systems, interest allocation, and repossession concepts.</li> <li>5. Proficiency in Departmental Accounts, involving the preparation of departmental trading and profit and loss accounts, cost apportionment, and interdepartmental transfers.</li> <li>6. Competence in Investment Accounts, including the treatment of brokerage, valuation methods for investments, and preparation of investment accounts for shares.</li> </ol> <p><b>Skill Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Ability to prepare and analyze partnership accounts, including profit and loss appropriation and capital adjustments.</li> <li>2. Skill in handling dissolution scenarios and conversion of partnerships into limited companies.</li> <li>3. Proficiency in branch accounting methods and preparation of branch accounts.</li> </ol>

IV	FACSSEC02M	Tax Returns & Filing of Tax Returns	<p>4. Capability in handling hire purchase transactions and understanding financial lease concepts.</p> <p>5. Competence in preparing departmental accounts and consolidating financial statements.</p> <p>6. Skill in managing investment accounts and valuing securities using different methods.</p> <p><b>Behavioral Attitude Outcome:</b></p> <p>1. Attention to detail: Ensuring accuracy in recording and analyzing financial transactions.</p> <p>2. Problem-solving: Ability to tackle complex scenarios such as dissolution and conversion with logical thinking.</p> <p>3. Adaptability: Being open to learning and applying different accounting methods and techniques.</p> <p>4. Collaboration: Working effectively with partners and colleagues to ensure accurate financial reporting.</p> <p>5. Integrity: Maintaining ethical standards in handling financial data and transactions.</p> <p>6. Time management: Prioritizing tasks and meeting deadlines in completing accounting processes accurately.</p> <p><b>Knowledge Outcome:</b></p> <p>1. Understanding of the procedure for applying for PAN (Permanent Account Number) and TAN (Tax Deduction and Collection Account Number).</p> <p>2. Familiarity with concepts such as Defective Return, Revised Return, and Belated Return.</p> <p>3. Knowledge of provisions regarding TDS (Tax Deducted at Source) from salary, interest on securities, horse racing, and lottery.</p> <p>4. Awareness of Advance Tax calculations and requirements.</p> <p>5. Understanding of interest calculations under sections 234A, 234B, and 234C of the Income Tax Act.</p> <p>6. Knowledge of different forms of Income Tax Returns (ITR) and TDS Returns.</p> <p><b>Skill Outcome:</b></p> <p>1. Proficiency in preparing and submitting Income Tax Returns (ITR-1 and ITR-2) offline or online for individual taxpayers.</p> <p>2. Ability to use Electronic Verification Code (EVC) for online submission of tax returns.</p> <p>3. Competence in viewing Form 26AS, uploading returns, and viewing e-filed returns.</p> <p>4. Utilization of e-tax calculator for accurate tax calculations, including interest under sections 234A, 234B, and 234C.</p> <p>5. Skill in e-paying taxes using online platforms.</p> <p><b>Behavioral Ability Outcome:</b></p> <p>1. Attention to detail in accurately filling out tax forms and verifying information.</p> <p>2. Confidence in navigating online tax filing systems and electronic verification processes.</p> <p>3. Patience and diligence in reviewing tax calculations and ensuring compliance with relevant laws and regulations.</p> <p>4. Adaptability to changes in tax laws and procedures, enabling efficient tax planning and compliance.</p> <p>5. Ethical behavior in reporting income, deductions, and tax liabilities, maintaining integrity in tax filings.</p>
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IV	FACGCOR07T	Direct & Indirect Taxation	<p><b>Knowledge Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Understanding of basic concepts of direct and indirect taxes, including definitions and key terms under the Income Tax Act.</li> <li>2. Knowledge of different heads of income and sources of income under the Income Tax Act.</li> <li>3. Familiarity with residential status determination and tax incidence for individual assesses.</li> <li>4. Awareness of exemptions provided under various sections of the Income Tax Act.</li> <li>5. Comprehension of GST concepts, including GST council, types of GST, rates, and registration process.</li> <li>6. Understanding of tax computation methods and procedures for filing tax returns under both direct and indirect taxation systems.</li> </ol> <p><b>Skill Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Ability to compute taxable income under different heads like Salaries, Income from House Property, and Business or Profession.</li> <li>2. Proficiency in applying deductions and rebates under various sections of the Income Tax Act to reduce tax liability.</li> <li>3. Competence in assessing tax liabilities and filing tax returns accurately and efficiently.</li> <li>4. Skill in interpreting and applying GST regulations, including input tax credit, reverse charge mechanism, and composition levy.</li> <li>5. Capability to analyze financial data and make informed decisions regarding tax planning and compliance.</li> <li>6. Capacity to communicate effectively with clients or stakeholders regarding tax matters and compliance requirements.</li> </ol> <p><b>Behavioral Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Development of attention to detail and accuracy in tax calculations and compliance procedures.</li> <li>2. Cultivation of time management skills to meet tax filing deadlines and advance tax payment schedules.</li> <li>3. Enhancement of problem-solving abilities to address complex tax-related issues and challenges.</li> <li>4. Promotion of ethical behavior and integrity in dealing with tax matters and client confidentiality.</li> <li>5. Encouragement of proactive learning and adaptation to changes in tax laws and regulations.</li> <li>6. Fostering of professionalism and teamwork in collaborative tax planning and compliance efforts.</li> </ol>
	FACGCOR08T	Business Economics	<p><b>Knowledge Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Understanding of consumer preferences, budget constraints, and equilibrium conditions.</li> <li>2. Understanding the law of demand, supply determinants, and market equilibrium.</li> <li>3. Understanding production processes, cost structures, and returns to scale.</li> <li>4. Understanding different market structures and their characteristics.</li> <li>5. Understanding national income accounting concepts and measures.</li> <li>6. Grasping the concept of inflation and its causes, including demand-pull and cost-push theories.</li> </ol> <p><b>Skill Outcome:</b></p>

V	FACGGEC01T	AUDITING	<ol style="list-style-type: none"> <li>1. Ability to analyze indifference curves, budget lines, and derive demand curves for different types of goods.</li> <li>2. Ability to interpret demand and supply curves, calculate elasticity measures, and analyze market dynamics</li> <li>3. Ability to analyze production functions, isoquants, and cost curves in both short and long-run contexts.</li> <li>4. Ability to calculate and interpret GDP, GNP, and other national income measures.</li> <li>5. Ability to analyze firm behavior and market outcomes under perfect competition, monopoly, and imperfect competition</li> <li>6. Developing a rational decision-making approach towards consumption, recognizing trade-offs between different goods.</li> <li>7. Competence in assessing the impact of inflation on different economic agents and sectors.</li> </ol> <p><b>Behavioral Attitude Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Developing an understanding of market forces and their impact on pricing and allocation of resources.</li> <li>2. Developing efficiency-oriented attitudes towards production, recognizing cost implications of various production decisions.</li> <li>3. Developing an awareness of market power dynamics and their implications for efficiency and equity.</li> <li>4. Developing an understanding of the macroeconomic significance of national income statistics, recognizing their role in policy formulation and evaluation.</li> </ol> <p><b>Knowledge Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Understanding of auditing as a discipline, including its meaning, objectives, and basic principles.</li> <li>2. Knowledge of audit techniques, advantages, and limitations, along with the classification of audits.</li> <li>3. Familiarity with audit planning procedures and relevant documents required for conducting audits.</li> <li>4. Understanding of internal control mechanisms such as internal check and internal audit.</li> <li>5. Proficiency in vouching and verification of assets and liabilities, including relevant Standards on Auditing Practices (SAPs).</li> <li>6. Knowledge of the statutory requirements and regulations governing the audit of limited companies under the Companies Act, 2013.</li> <li>7. Understanding of dividend distribution policies, including the treatment of depreciation, provisions, and reserves under company law.</li> <li>8. Familiarity with the components and types of audit reports, including their contents as per the Companies Act, 2013.</li> <li>9. Awareness of auditing practices specific to different institutions such as educational institutions, hospitals, and cooperative societies.</li> <li>10. Understanding of audit procedures and requirements for local government bodies, including Gram Panchayats, Municipalities, and Municipal Corporations.</li> </ol>
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V		<b>ENTREPRENEURSHIP DEVELOPMENT</b>	<p>11. Knowledge of specialized areas of audit such as cost audit, management audit, tax audit, social audit, environmental audit, and energy audit.</p> <p><b>Skill Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Proficiency in applying audit techniques and principles to conduct thorough and effective audits.</li> <li>2. Ability to plan and execute audit procedures, including the documentation of audit findings.</li> <li>3. Competence in evaluating internal control systems and recommending improvements.</li> <li>4. Skill in vouching and verifying assets and liabilities, ensuring compliance with auditing standards.</li> <li>5. Capability to prepare audit reports in accordance with statutory requirements and professional standards.</li> <li>6. Ability to conduct specialized audits in areas such as cost management, tax compliance, and environmental sustainability.</li> </ol> <p><b>Behavioral Attitude Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Attention to detail and accuracy in conducting audit procedures and documenting findings.</li> <li>2. Professional skepticism and critical thinking in assessing internal controls and financial information.</li> <li>3. Integrity and ethical behavior in maintaining audit independence and objectivity.</li> <li>4. Adaptability to diverse audit environments and organizational structures.</li> <li>5. Commitment to continuous learning and staying updated with changes in auditing standards and regulations.</li> </ol> <p><b>Knowledge Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Understanding of entrepreneurship and its various dimensions, including intrapreneurship, social entrepreneurship, etc.</li> <li>2. Knowledge of the significance of family businesses in India and the challenges they face.</li> <li>3. Insight into the sustainability of entrepreneurship, including government support and financial resources.</li> </ol> <p><b>Skill Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Ability to create comprehensive business plans and conduct feasibility analyses.</li> <li>2. Proficiency in resource mobilization, including negotiating contracts and securing financing.</li> <li>3. Competence in designing business processes and preparing project reports.</li> <li>4. Development of communication and presentation skills for pitching business proposals.</li> </ol> <p><b>Behavioral Attitude Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Cultivation of a creative and innovative mindset essential for entrepreneurship.</li> <li>2. Adoption of resilience and problem-solving skills to overcome challenges.</li> <li>3. Embracing failure as a learning opportunity and maintaining perseverance.</li> <li>4. Ethical decision-making, prioritizing integrity and social responsibility in business practices.</li> </ol> <p><b>Knowledge Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Understand the historical origins and evolution of banking systems.</li> </ol>
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V	FACGDSE01T	<b>Banking &amp; Insurance</b>	<ol style="list-style-type: none"> <li>2. Define the relationship between bankers and customers, including their rights and obligations.</li> <li>3. Identify the different types of customers and their characteristics in banking.</li> <li>4. Describe various types of deposits and their features.</li> <li>5. Analyze the growth and development of commercial banks in India, including regulatory frameworks.</li> <li>6. Explain the range of financial services offered by commercial banks and their significance.</li> <li>7. Recognize the changing roles of commercial banks in response to economic and technological advancements.</li> <li>8. Differentiate between various types of banks based on their functions and target clientele.</li> </ol> <p><b>Skill Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Apply principles of sound lending to evaluate creditworthiness and make informed lending decisions.</li> <li>2. Differentiate between secured and unsecured advances and assess associated risks.</li> <li>3. Demonstrate proficiency in handling cheques, including crossing and endorsement procedures.</li> <li>4. Utilize electronic banking platforms effectively for various transactions, such as home banking, mobile banking, and e-payments.</li> <li>5. Navigate and use different electronic payment systems like NEFT, RTGS, and ECS.</li> <li>6. Evaluate insurance risks and select appropriate insurance coverage based on assessment.</li> <li>7. Manage non-performing assets (NPAs) effectively to mitigate losses and maintain financial stability.</li> </ol> <p><b>Behavioral Attitude Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Cultivate a sense of responsibility and ethical conduct in financial dealings.</li> <li>2. Foster honesty, integrity, and transparency in banking practices.</li> <li>3. Develop a customer-centric approach to service delivery, prioritizing customer satisfaction and needs.</li> <li>4. Promote professionalism and accountability in handling sensitive financial information.</li> <li>5. Encourage adaptability and openness to technological advancements in the banking and insurance sectors.</li> </ol>
	FACGDSE02T	<b>Corporate Accounting</b>	<p><b>Knowledge Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Understanding of relevant sections of the Companies Act 2013 and Schedule III for financial statement preparation.</li> <li>2. Knowledge of tax treatment, reserves, and dividends as per Schedule III of the Companies Act 2013.</li> <li>3. Understanding of statutory book maintenance and rules for shares and debentures.</li> <li>4. Knowledge of different types of shares, rules for issuance, forfeiture, and re-issuance.</li> <li>5. Understanding of legal and accounting aspects of share buybacks and redemptions.</li> <li>6. Understanding of valuation methods for goodwill and shares.</li> <li>7. Knowledge of different valuation approaches for equity and preference shares.</li> <li>8. Understanding of concepts, causes, and accounting treatment of corporate restructuring.</li> <li>9. Knowledge of accounting standards and principles applicable to restructuring transactions.</li> </ol>

V	FACGDSE03T	<p style="text-align: center;"><b>Consumer Behaviour &amp; Customer Relationship Management</b></p>	<p>10. Understanding of legal procedures and accounting requirements for company liquidation.</p> <p>11. Understanding of legal and accounting framework for holding companies.</p> <p>12. Knowledge of consolidation procedures and preparation of consolidated financial statements.</p> <p><b>Skill Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Proficiency in preparing Statement of Profit and Loss Account and Balance Sheet for domestic companies.</li> <li>2. Ability to perform share accounting tasks including issuance, forfeiture, and re-issuance.</li> <li>3. Capability to execute accounting procedures for share buybacks and preference share redemptions.</li> <li>4. Proficiency in valuing equity and preference shares using various methods.</li> <li>5. Ability to apply accounting standards to complex restructuring transactions.</li> <li>6. Skill in preparing statements and final accounts for liquidating companies.</li> <li>7. Proficiency in consolidation procedures and preparation of consolidated financial statements.</li> </ol> <p><b>Behavioral Attitude Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Attention to detail and adherence to legal requirements in financial reporting.</li> <li>2. Commitment to ethical standards in dealing with shareholders' equity.</li> <li>3. Commitment to transparency and fairness in share transactions.</li> <li>4. Openness to different valuation approaches and perspectives.</li> <li>5. Adaptability and problem-solving mindset in dealing with restructuring challenges.</li> <li>6. Sensitivity and empathy towards stakeholders affected by liquidation.</li> <li>7. Collaboration and communication skills for effective consolidation of financial information.</li> </ol> <p><b>Knowledge Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Understanding the concept of consumer behavior and its significance in marketing.</li> <li>2. Knowledge of internal factors influencing consumer behavior, such as needs, motives, perception, attitudes, etc.</li> <li>3. Understanding of external factors impacting consumer behavior, including family, reference groups, social class, and culture.</li> <li>4. Understanding the objectives, strategies, structure, and size of a sales force.</li> <li>5. Knowledge of sales force compensation methods.</li> <li>6. Understanding the functions and qualities of an effective salesman.</li> <li>7. Knowledge of buyer behavior and the dynamics of buyer-seller interactions.</li> </ol> <p><b>Skill Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Ability to analyze consumer behavior models and decision-making processes.</li> <li>2. Capacity to critically evaluate the factors influencing consumer behavior.</li> <li>3. Aptitude for identifying consumer needs and proposing effective marketing strategies.</li> <li>4. Capability to conduct research on internal and external factors influencing consumer behavior.</li> </ol>
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V	FACGDSE04T	Product & Pricing Management and Marketing Communication	<p>5. Capacity to understand diverse consumer perspectives and behaviors.</p> <p>6. Ability to adapt marketing strategies based on changing consumer trends and preferences.</p> <p>7. Proficiency in leading and motivating sales teams to achieve objectives.</p> <p>8. Ability to effectively communicate sales objectives, strategies, and feedback to the sales force.</p> <p>9. Competence in managing sales force resources, including recruitment, training, and performance evaluation.</p> <p>10. Capability to develop compelling sales presentations tailored to different customer needs and preferences.</p> <p>11. Capacity to build and maintain strong relationships with customers for long-term business success.</p> <p><b>Behavioral Attitude Outcome:</b></p> <p>1. Embrace various theories and models of consumer behavior without bias.</p> <p>2. Maintain an inquisitive attitude towards understanding consumer decision-making processes.</p> <p>3. Willingness to adjust marketing strategies based on insights into consumer behavior.</p> <p>4. Develop empathy towards consumers to better understand their needs and motivations.</p> <p>5. Demonstrate leadership qualities by inspiring and guiding sales teams towards achieving objectives.</p> <p>6. Foster a collaborative attitude within the sales force for effective teamwork and cooperation.</p> <p>7. Cultivate confidence in personal selling abilities to engage and persuade customers effectively.</p> <p>8. Maintain a positive attitude in the face of objections and challenges during the sales process.</p> <p>9. Be open to adapting sales strategies based on customer feedback and market dynamics.</p> <p>10. Develop a customer-centric attitude by prioritizing customer needs and satisfaction.</p> <p><b>Knowledge Outcome:</b></p> <p>7. Gain a comprehensive understanding of foundational marketing concepts including product, pricing, marketing communications, advertising, and sales promotion.</p> <p>8. Develop strategic thinking skills by exploring the nuances of new product development, pricing strategies, and marketing communication techniques to effectively position products and services in the market.</p> <p>9. Acquire insights into consumer behavior through an understanding of pricing dynamics, the adoption process, and the impact of marketing communication on consumer decision-making.</p> <p>10. Learn how to analyze markets, identify opportunities for new product development, and effectively position products through branding, packaging, and advertising strategies.</p> <p>11. Develop practical skills in implementing marketing strategies, including product development processes, pricing decisions, advertising campaigns, and sales promotion tactics.</p> <p>12. Gain awareness of the ethical and legal considerations involved in marketing practices, including advertising standards, pricing regulations, and consumer rights, ensuring ethical conduct and compliance with relevant laws and regulations.</p> <p><b>Skill Outcome:</b></p>
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VI	FACGGEC02T	Marketing Management & Human	<ol style="list-style-type: none"> <li>7. Develop analytical skills by evaluating market trends, consumer preferences, and competitive landscapes to make informed decisions in product development, pricing strategies, and marketing communication.</li> <li>8. Hone strategic planning abilities by crafting comprehensive marketing strategies that encompass product innovation, pricing optimization, effective communication, and promotional tactics to achieve business objectives.</li> <li>9. Cultivate creative problem-solving skills by brainstorming innovative solutions to challenges such as new product development hurdles, pricing dilemmas, communication barriers, and advertising effectiveness issues.</li> <li>10. Enhance communication proficiency through clear and persuasive messaging in advertising campaigns, sales promotions, and marketing communications, effectively conveying value propositions to target audiences.</li> <li>11. Foster collaboration and relationship-building skills by working effectively with cross-functional teams, advertising agencies, and external stakeholders to execute marketing initiatives and achieve desired outcomes.</li> <li>12. Develop ethical decision-making skills by considering the ethical implications of marketing practices, adhering to industry standards, and prioritizing consumer welfare and regulatory compliance in all marketing activities.</li> </ol> <p><b>Behavioral Attitude Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Cultivate adaptability by understanding and responding to changing market dynamics, consumer preferences, and regulatory environments to effectively navigate challenges and capitalize on opportunities</li> <li>2. Demonstrate initiative and proactivity by taking ownership of marketing initiatives, identifying areas for improvement, and actively seeking innovative solutions to drive business growth.</li> <li>3. Develop resilience by persevering through setbacks and failures in new product development, pricing strategies, advertising campaigns, and sales promotions, learning from experiences to refine strategies and achieve success.</li> <li>4. Foster collaboration and teamwork by effectively communicating, coordinating, and cooperating with cross-functional teams, advertising agencies, and external partners to achieve shared marketing objectives.</li> <li>5. Cultivate a customer-centric mindset by prioritizing consumer needs, preferences, and feedback in product development, pricing decisions, and marketing communications, fostering long-term relationships and brand loyalty.</li> <li>6. Demonstrate ethical integrity by upholding ethical standards, transparency, and honesty in all marketing activities, prioritizing consumer welfare, legal compliance, and societal well-being over short-term gains.</li> </ol> <p><b>Knowledge Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Understanding of HRM Concepts: Individuals should acquire knowledge about the fundamental concepts, theories, and principles of human resource management, including recruitment, selection, training, performance management, compensation, and employee relations.</li> <li>2. Knowledge of Legal Framework: They should have an understanding of relevant labor laws, regulations, and ethical</li> </ol>
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VI	FACGDSE01T	Financial Statement Analysis	<p>5. Familiarity with communication tools such as fax, email, and video conferencing.</p> <p>6. Grasping drafting skills for various business documents including notices, circulars, reports, and business letters.</p> <p>7. Understanding e-commerce concepts, types, advantages, and forces driving its growth.</p> <p>8. Knowledge of e-governance, its types, significance, and real-life examples.</p> <p>9. Familiarity with different e-commerce business models.</p> <p>10. Understanding digital payment methods, electronic wallets, digital signatures, payment gateways, and online banking.</p> <p>11. Awareness of new trends in e-commerce including social commerce, digital marketing, and advertisement in social media.</p> <p><b>Skill Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Proficiency in effective communication both in formal and informal settings.</li> <li>2. Ability to utilize various communication tools and technologies for efficient business communication.</li> <li>3. Drafting skills for different business documents.</li> <li>4. Competence in understanding and utilizing e-commerce platforms and technologies.</li> <li>5. Proficiency in digital payment methods and online banking procedures.</li> <li>6. Ability to analyze and adapt to new trends in e-commerce for business growth.</li> </ol> <p><b>Behavioral Attitude Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Improved interpersonal communication skills.</li> <li>2. Enhanced organizational skills in drafting business documents.</li> <li>3. Adaptability to evolving technologies and trends in the e-commerce landscape.</li> <li>4. Attention to detail and accuracy in financial transactions and documentation.</li> <li>5. Collaboration and teamwork in utilizing digital marketing and social media for business promotion.</li> </ol> <p><b>Knowledge Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Understanding the nature and components of financial statements.</li> <li>2. Recognizing the importance and purpose of Financial Statements Analysis (FSA).</li> <li>3. Identifying sources of financial information and stakeholders interested in FSA.</li> <li>4. Familiarity with techniques such as Comparative Statement, Common-size Statement, and Trend Analysis for financial statement analysis.</li> <li>5. Knowledge of different types of financial ratios and their classification.</li> <li>6. Understanding the computation, analysis, and interpretation of ratios related to liquidity, solvency, capital structure, profitability, and managerial effectiveness.</li> <li>7. Comprehension of fund flow and cash flow statements, including their objectives, preparation methods, and</li> </ol>
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VI	FACGDSE02T	Business Ethics & Corporate Governance	<p>analysis.</p> <p>8. Insight into equity analysis concepts such as value and price, dividend discount model, free cash flow, and price-earnings ratio.</p> <p>9. Understanding corporate distress prediction, its causes, symptoms, and various prediction models such as Altman Z-score, multiple discriminant analysis, and decision-tree analysis.</p> <p><b>Skill Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Proficiency in analyzing and interpreting financial statements.</li> <li>2. Ability to apply various techniques of financial statement analysis effectively.</li> <li>3. Skill in computing and interpreting financial ratios for assessing different aspects of a company's performance.</li> <li>4. Competence in preparing fund flow and cash flow statements and interpreting their implications.</li> <li>5. Capability to perform equity analysis using valuation models and financial metrics.</li> <li>6. Proficiency in predicting corporate financial distress and applying appropriate models for analysis.</li> </ol> <p><b>Behavioral Attitude Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Commitment to accuracy and diligence in financial analysis.</li> <li>2. Openness to learning and adapting to new techniques and methodologies in financial analysis.</li> <li>3. Attention to detail and thoroughness in interpreting financial data.</li> <li>4. Respect for ethical standards and integrity in financial reporting and analysis.</li> <li>5. Adaptability to changing market conditions and financial environments.</li> <li>6. Effective communication and collaboration skills in discussing and presenting financial analysis results with stakeholders.</li> </ol> <p><b>Knowledge Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Understanding the nature of business ethics, including its relationship with morality and law, and exploring moral development stages.</li> <li>2. Exploring stakeholder theory, ethical leadership, and various styles and traits associated with ethical leadership.</li> <li>3. Developing skills to manage ethical dilemmas across different business functions such as finance, marketing, and human resource management.</li> <li>4. Understanding the framework of corporate governance in India and comparing it with global models, including the roles and responsibilities of corporate boards and committees.</li> <li>5. Analyzing major corporate scandals in India and understanding the importance of whistleblowing policies in corporate governance.</li> <li>6. Exploring the concept of corporate social responsibility (CSR), its relationship with sustainability, ethics, and governance, and understanding CSR provisions under relevant legislation.</li> </ol>
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VI	FACGDSE03T	Retail Management and Marketing of Services	<p><b>Skill Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Critical thinking and analysis of ethical issues in business contexts.</li> <li>2. Leadership development, particularly in understanding and practicing ethical leadership.</li> <li>3. Problem-solving and decision-making in resolving ethical dilemmas.</li> <li>4. Knowledge and application of corporate governance frameworks and practices.</li> <li>5. Evaluation of corporate scandals and understanding the importance of transparency and accountability.</li> <li>6. Ability to integrate CSR principles into business strategies and operations for sustainable and ethical practices.</li> </ol> <p><b>Behavioral Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Increased awareness of ethical considerations and moral reasoning in business decision-making.</li> <li>2. Development of ethical leadership qualities and behaviors.</li> <li>3. Enhanced ability to navigate and address ethical dilemmas effectively.</li> <li>4. Adoption of responsible and accountable behavior within corporate governance structures.</li> <li>5. Promotion of transparency and integrity in business practices.</li> <li>6. Cultivation of a sense of social responsibility and commitment to sustainable business practices.</li> </ol> <ol style="list-style-type: none"> <li>1. Understanding various pricing strategies, factors influencing retail pricing, and the importance of effective pricing strategies in the retail industry.</li> <li>2. Understanding the need for promotion, develop promotional mix strategies, and understand the importance of customer relationship management in retail.</li> <li>3. Knowledge of services, identify their characteristics, and assess the impact of service marketing on the economy.</li> <li>4. Understanding relationship marketing, develop service quality strategies, and implement effective communication strategies.</li> <li>5. Develop service-product offerings, pricing strategies, distribution channels, and promotional campaigns tailored to service industries.</li> <li>6. Explore service marketing principles in various sectors and analyze case studies to apply concepts in different contexts.</li> </ol> <p><b>Skill Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Analytical skills: Students will develop the ability to analyze various pricing strategies and factors influencing retail pricing decisions.</li> <li>2. Strategic planning: Learners will acquire skills in devising effective promotional mix strategies to meet marketing objectives in retail.</li> </ol>
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VI	FACGDSE04T	RURAL MARKETING & INTERNATIONAL MARKETING	<p>3.Service marketing proficiency: Participants will gain expertise in understanding the unique characteristics of services and developing tailored marketing strategies for service industries.</p> <p>4 Relationship management: Students will develop skills in building and maintaining strong customer relationships through effective communication and relationship marketing techniques</p> <p>5.Product development and marketing: Participants will become proficient in developing service-product offerings, pricing strategies, distribution channels, and promotional campaigns tailored to service industries.</p> <p>6.Problem-solving and critical thinking: Learners will enhance their problem-solving skills by analyzing case studies and applying service marketing concepts to different sectors and contexts.</p> <p><b>Behavioral Attitude Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Develops adaptability and consumer-centricity in pricing strategies.</li> <li>2.Cultivates a focus on customer satisfaction and loyalty in promotional activities.</li> <li>3.Encourages openness to embracing the uniqueness of services and flexibility in marketing approaches.</li> <li>4.Fosters a commitment to continuous improvement and excellence in service delivery.</li> <li>5.Develops a strategic mindset focused on aligning marketing efforts with the needs of service industries.</li> <li>6. Encourages empathy and social responsibility, emphasizing positive societal impact through marketing.</li> </ol> <p><b>Knowledge Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Gain a holistic grasp of rural marketing, covering its concept, scope, and significance, while also investigating the differences between rural and urban marketing.</li> <li>2. Acquire the ability to analyze current trends in rural Indian markets and understand the intricacies of rural consumer behavior, including their characteristics, attitudes, buying patterns, and the factors that influence them.</li> <li>3. Develop an understanding of various rural products such as seeds and fertilizers, and explore the roles of government and cooperatives in marketing agricultural products, as well as strategies for overcoming challenges in rural and agricultural marketing.</li> <li>4. Attain knowledge of international marketing principles and strategies.</li> <li>5. Understand the economic, cultural, political, and legal factors that impact international marketing efforts.</li> </ol> <p><b>Skill Outcome:</b></p> <ol style="list-style-type: none"> <li>1. The skill outcomes encompass a range of abilities including analytical skills, problem-solving skills, communication skills, and knowledge application in real-world marketing contexts.</li> <li>2. Ability to analyze market trends and consumer behavior effectively, devise strategic solutions to challenges in rural and agricultural marketing, and adapt marketing strategies for international markets.</li> <li>3. Communication and collaboration skills to engage with diverse stakeholders and navigate complex business</li> </ol>
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			<p>environments successfully.</p> <p><b>Behavioral outcome:</b></p> <ol style="list-style-type: none"><li>1. Demonstrate effective communication skills in articulating the concept, scope, and importance of rural marketing, and in discussing the distinctions between rural and urban marketing.</li><li>2. Exhibit analytical skills in identifying and interpreting current trends in rural Indian markets, as well as in understanding the complex factors that influence rural consumer behavior.</li><li>3. Display problem-solving skills by proposing solutions to challenges in rural and agricultural marketing, leveraging an understanding of government roles and cooperative strategies.</li><li>4. Demonstrate adaptability and openness to learning new concepts and strategies in international marketing, reflecting a willingness to engage with diverse markets and cultures.</li><li>5. Showcase critical thinking skills in analyzing the economic, cultural, political, and legal factors affecting international marketing, and in devising strategies to navigate and capitalize on these factors effectively.</li></ol>
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