



चौधरी महादेव प्रसाद महाविद्यालय C. M. P. DEGREE COLLEGE

(A Constituent P.G. College, University of Allahabad)

Under the Strengthening Component of DBT Star College Scheme

Website: www.cmpcollege.ac.in



Course Outcome (Cos):

B.Com. - I	
Paper Name/ Paper Code	Course Outcome
Accounting Paper - I	<p>CO.1 To get acquainted with GAAP, AS and Ind AS learning through a few mandatory accounting standards in India for business and other entities.</p> <p>CO.2 To study various methods of Hire Purchase, Branch Accounting and select the most suitable through an analytical process.</p> <p>CO.3 To understand the know-how, principles, and practical tools in the preparation of annual financial statements of small business entities and company for business decision-making.</p> <p>CO.4 To understand the basic policies and practices related to Amalgamation, Liquidation and Holding and Subsidiaries</p> <p>CO.5 To study the policies and practices related to Government Accounting and Lease Accounting.</p>
Business Law Paper - II	<p>CO.1 To understand the basics of commercial law and the general principles thereof.</p> <p>CO.2 To gain knowledge of the law of contract, concepts, and principles therein.</p> <p>CO.3 To gain knowledge of the essential ingredients for the formation of contract and the all-pervasive influence of the law of contract.</p> <p>CO.4 To gain knowledge of the Sale of Goods Act and additional principles applicable to a contract for the sale of goods.</p> <p>CO.5 To know the practical applications of the laws by reading and discussing relevant case laws and critically examining judgments, concepts, and principles therein.</p>
Business Economics Paper - III	<p>CO.1 To Gain a comprehensive understanding of the concept, nature, and scope of Business Economics.</p> <p>CO.2 To grasp the fundamental principles of utility analysis, including the laws of diminishing marginal utility and equi-marginal utility.</p> <p>CO.3 To understand concepts like supply, demand, elasticity, and consumer behavior.</p> <p>CO.4 To explore the laws of production, including variable proportion and return to scale.</p> <p>CO.5 To categorize costs and analyze their relationship with output.</p> <p>CO.6 To evaluate pricing strategies under different market structures, including perfect competition, monopoly, discriminating monopoly, and imperfect competition.</p>

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	<p>CO.7 To study and compare theories of rent, liquidity preference, interest, and wage, including Ricardian, Modern, Keynesian, and Marginal Productivity theories.</p>
<p>Business Communication Paper - IV</p>	<p>CO.1 To understand the communication process and corporate communication.</p> <p>CO.2 To understand methods and channels of communication.</p> <p>CO.3 To recall the principles of effective group communication.</p> <p>CO.4 To write business correspondence effectively.</p> <p>CO.5 To enhance the quality of business communication.</p>
<p>Money, Banking, and Foreign Exchange Paper -V</p>	<p>CO.1 To understand the evolution of Monetary Theory and its forms.</p> <p>CO.2 To understand the current state of the Indian banking industry and the challenges associated with them.</p> <p>CO.3 To understand the regulatory structure within which the banking system operates.</p> <p>CO.4 To understand the different operational issues faced by banks and the risk management mechanism.</p> <p>CO.5 To understand the Foreign exchange market and its basic system of Operations.</p>
<p>Business Organisation and Management Paper - VI</p>	<p>CO.1 To get acquainted with the basic concepts of management, its principles, functions, factors responsible for new management thoughts, skills, and relevant competency issues of the 21st century, along with management information system, and 'management by exception'.</p> <p>CO.2 To Understand the planning process, 'management by objectives', and decision-making activities as a part of business management.</p> <p>CO.3 To get a practical overview of organization functions, types, features of line, line and staff, matrix, virtual organization along with concepts of span of control.</p> <p>CO.4 To learn management cases in the fields of leadership, motivation, and controlling.</p> <p>CO.5 To evaluate contemporary issues and trends in management functioning</p>

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B.Com. - II	
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Cost Accounting Paper - VII	<p>CO.1 To understand the importance of cost accounting as a tool in management control.</p> <p>CO.2 To understand how to prepare and analyze the cost sheet of a product.</p> <p>CO.3 To apply marginal costing tools to calculate contribution, carry out break-even analysis and profit volume analysis.</p> <p>CO.4 To implement the concepts of material and labour cost variance analysis.</p> <p>CO.5 To understand the methods of inventory control, such as ABC analysis and the economic order quantity (EOQ) concept.</p> <p>CO.6 To apply costing techniques to specific scenarios, such as contract costing, job costing, batch costing, and process costing.</p> <p>CO.7 To understand the intricacies of process costing, including accounting for abnormal wastage, efficiency, and transfer pricing in complex manufacturing processes.</p>
Business Statistics Paper - VIII	<p>CO.1 A student should be able to recall basic facts about statistics and should be able to display knowledge of conventions such as notations, and terminology.</p> <p>CO.2 A student should get adequate exposure to global and local concerns that explore many aspects of mathematical sciences.</p> <p>CO.3 Student is equipped with statistical modeling ability, problem-solving skills, creative talent, and power of communication necessary for various kinds of employment.</p> <p>CO.4 Student should be able to apply their skills and knowledge that is translate information presented verbally into statistical form, and select and use appropriate statistical formulae or techniques in order to process the information and draw the relevant conclusion.</p> <p>CO.5 Enabling students to develop a positive attitude towards statistics as an interesting and valuable subject of study.</p>
Auditing Paper - IX	<p>CO.1 To understand the objectives and concepts of auditing, and gain working knowledge of audit planning and procedure, and intricacies thereof.</p> <p>CO.2 To get acquainted with audit techniques, tools of internal control and internal audit, and methods followed by the auditors.</p> <p>CO.3 To understand the process of vouching and verification and its importance.</p>

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	<p>CO.4 To gain a working knowledge of auditing techniques for audit assignments.</p> <p>CO.5 To read any ledger and interpret accounts and accounting entries and their effects.</p>
Company Law Paper - X	<p>CO.1 To acquire the basic knowledge of important terms and registration procedures.</p> <p>CO.2 To understand the concept of Memorandum of Association, Articles of Association, Prospectus, Doctrine of Indoor Management, Doctrine of Ultravires, and Meetings.</p> <p>CO.3 To develop the application skill on the structure of the company, Incorporation of a company, company meeting, preparation of agenda and minutes and procedures for winding up of a company.</p> <p>CO.4 To analyze the role of directors and secretary, rights, and liabilities of secretary, Qualification and disqualification of directors and secretary, appointment and removal of directors, powers and liabilities of directors, Director's remuneration, role and duties of a company secretary.</p> <p>CO.5 To gain confidence to start up a new company in the modern era.</p>
Fundamentals of Financial Management Paper - XI	<p>CO.1 To acquire knowledge on the term finance, finance plan, capital structure, debentures, and fixed deposit.</p> <p>CO.2 To understand the concepts of finance function, concepts of capitalization, capital gearing, and steps in financial planning and internal financing.</p> <p>CO.3 To familiarize with the traditional and modern concepts of business finance, theories of overcapitalization, undercapitalization, and theories of capital structure.</p> <p>CO.4 To analyze factors affecting financial decisions, over trading and under trading, estimating long-term and short-term financial needs.</p> <p>CO.5 To evaluate the causes, effects, and remedies of capitalization, reasons necessitating changes in capital structure, and forms of financial lease.</p>
Business Environment Paper - XII	<p>CO.1 To understand the basic concepts, functions, scope, and significance of the businesses.</p> <p>CO.2 To develop an understanding of business objectives, classification of business objectives with special reference to economic and social objectives.</p> <p>CO.3 To differentiate between internal and external environments and their impact on business; have an overview of the international environment with specific reference to current trends in international business.</p>

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	<p>CO.4 To understand the business planning process, stages of business unit promotion, and factors determining location vis-à-vis the role of government in business promotion and development.</p> <p>CO.5 To get acquainted with the procedures of securing various licenses and registration of business, filing returns, and legal provisions concerning the business establishment.</p>
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B.Com. - III	
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Income Tax Law and Accounts Paper - XIII	<p>CO.1 To understand basic concepts and provisions of Income Tax Law and Practices.</p> <p>CO.2 To learn various provisions regarding deductions and exemptions available under income tax.</p> <p>CO.3 To understand the Computation of Total Income under various heads like Salary, House Property, Business or Profession, Capital gains, and Income from other Sources</p> <p>CO.4 To understand practical aspects of various types of returns of income to be filed by the assess.</p> <p>CO.5 To learn how to file online returns of income within due dates and to implement the concepts of income tax practically and professionally in real life.</p>
Goods and Service Tax Paper - XIV	<p>CO.1 To develop a comprehensive understanding of the fundamental concepts and principles of Goods and Service Tax, including its scope, applicability, and objectives.</p> <p>CO.2 To gain knowledge of the legal and regulatory framework governing GST in the country, including the relevant laws, rules, and compliance requirements.</p> <p>CO.3 To learn the procedures for GST registration, filing returns, and compliance with tax obligations, including invoice and record-keeping requirements..</p> <p>CO.4 To develop the ability to prepare and file accurate GST returns within the stipulated timelines.</p> <p>CO.5 To Gain knowledge of the GST assessment process.</p> <p>CO.6 To explore the conditions and procedures for claiming GST refunds.</p>
Entrepreneurship Paper - XV	<p>CO.1 To develop a thorough understanding of entrepreneurship, encompassing its concept, functions, essential elements, and the qualities required for a successful entrepreneur.</p> <p>CO.2 To Evaluate entrepreneurship development programs and critically assess their impact on nurturing entrepreneurial skills.</p> <p>CO.3 To understand the role of government policies and institutions in promoting and supporting entrepreneurship.</p> <p>CO.4 To understand the importance of marketing, technology, and industrial accommodation in entrepreneurial sustainability.</p> <p>CO.5 To understand the nature and constituents of creativity, including different types of creativity.</p>

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	<p>CO.6 To understand the connection between rural entrepreneurship and rural development, with a focus on the growth of rural entrepreneurship in India.</p>
<p>International Trade and Tariffs Paper - XVI</p>	<p>CO.1 To develop a comprehensive understanding of international trade, including its nature, scope, objectives, and a comparison with domestic trade.</p> <p>CO.2 To understand the institutional environment governing international trade, including the roles, objectives, and functioning of organizations.</p> <p>CO.3 To understand the institutional agreements and procedures related to anti-dumping duties in India.</p> <p>CO.4 To understand the concept of exchange control, including its characteristics, objectives, and techniques.</p> <p>CO.5 To understand the concept of the foreign exchange market, including its features, participants, and operations, with a focus on both spot and forward markets.</p> <p>CO.6 To understand the meaning, objectives, scope, reasons, and effects of currency devaluation and depreciation.</p>
<p>Insurance and Risk Management Paper – XVII -A</p>	<p>CO.1 To acquire the basic knowledge of insurance, contract of life insurance, marine, fire, burglary, agricultural and health insurance.</p> <p>CO.2 To understand various functions of insurance, principles of insurance, role of insurance, duties, powers, and functions of IRDA.</p> <p>CO.3 To understand the Classification of Life Products, Kinds of fire and marine policies, Health insurance schemes, and Claims and settlement procedures.</p> <p>CO.4 To analyze the procedures involved in life insurance, Procedures for settlement of claims under fire insurance, and guidelines for settlement of claims.</p> <p>CO.5 To evaluate the role of the insurance sector in economic development and the role of IRDA in regulating the insurance business in India.</p>
<p>Banking Law and Practices Paper – XVII -B</p>	<p>CO.1 To understand the fundamental concepts of the banking industry.</p> <p>CO.2 To get acquainted with the significant role of the Reserve Bank of India.</p> <p>CO.3 To understand different categories of banks and their subsidiaries in India, and their role in the development of the Indian economy.</p> <p>CO.4 To develop the perspective of practical banking, negotiable instruments, and regulation thereof.</p>

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	<p>CO.5 To be acquainted with different types of bank accounts, KYC norms, and the modern banking system.</p>
<p>Stock Market Operations Paper – XVIII -A</p>	<p>CO.1 To familiarize the students with the basic functions of the equity market.</p> <p>CO.2 To equip the students with a deeper understanding of investment concepts.</p> <p>CO.3 To acquaint a deeper knowledge of Investment avenues and its benefits</p> <p>CO.4 To acquaint and understand the role of capital market and SEBI.</p> <p>CO.5 To impart the concepts of diversification to minimize the risk in investment</p> <p>CO.6 To evaluate the risk involved in investment and enable the students to foresee the return would earn by the investment.</p>
<p>Capital and Security Market Paper – XVIII -B</p>	<p>CO.1 To provide a theoretical and practical background in the field of investments.</p> <p>CO.2 To provide a conceptual foundation for the purpose of undertaking Investment analysis for securities as well as portfolios.</p> <p>CO.3 To learn to design and manage the bond as well as equity portfolios in the real world.</p> <p>CO.4 To learn valuing equity and debt instruments.</p> <p>CO.5 To learn how to measure portfolio performances.</p>
<p>Human Resource Management Paper – XIX -A</p>	<p>CO.1 To understand the basic concepts of Human Resource Management (HRM), human resources planning, and recruitment processes.</p> <p>CO.2 To gain perspective and practical insight into the development of human resources in an organization and matters connected thereto.</p> <p>CO.3 To get insights into human relations, significance of leadership, and motivation through analysis of different theories.</p> <p>CO.4 To develop perspective as to employee morale, employee grievance mechanisms, employee welfare, and health and safety measures.</p> <p>CO.5 To understand changing trends in the human resources environment..</p>
<p>Marketing management Paper – XIX -B</p>	<p>CO.1 To get acquainted with fundamental marketing terminology.</p> <p>CO.2 To possess fundamental knowledge and understanding of marketing mix, product positioning, service positioning, and pricing with practical illustrations.</p> <p>CO.3 To be familiar with physical distribution, marketing channels, supply chain management, sales management, and personal selling.</p>

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	<p>CO.4 To understand marketing ethics, unethical and innovative practices in marketing.</p> <p>CO.5 To understand the role of consumer organizations, and competitive strategies for market leaders, along with an understanding of rural marketing, digital marketing, and green marketing.</p> <p>CO.6 To analyze and synthesize the latest cases in the field of marketing management.</p>
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