# GOVT. P.G. COLLEGE KHARGONE(M.P.)



# COMMERCE MAJOR & MINOR

# COURSE LEARNING OUTCOMES(CLO)

# GOVT. P.G. COLLEGE, KHARGONE(M.P.)

### **Course Learning outcomes (CLO)**

#### Subject: Commerce

### **Course Title Corporate Accounting**

# **Course Type Major-1**

After completion of the course, learners will be able to:

1. An understanding of the regulatory environment in which the companies are formed and operate.

2. A solid foundation in accounting and reporting requirements of the Corporations Act and Accounting Standards.

3. Describe the rationale, merits, and demerits of issuing bonus shares for a company.

4. Prepare financial statements (Profit & Loss Account, Balance Sheet, etc.) using online software.

5. Prepare balance sheet after Internal Reconstruction of company.

6. Analyse the case study of major amalgamations of companies in India.

7. Describe the process of e-filing of annual reports of companies.

# **Course Learning outcomes (CLO)**

#### Subject: Commerce

# **Course Title Cost Accounting**

# Course Type Major-1

This subject of cost accounting is very important to make the student of commerce subject self-reliant, students from its study :-

1. know the principles, concepts, benefits, utility of cost accounting.

2. In the event of setting up your own industry, being self-sufficient in cost accounting, you will be able to acquire knowledge of the methods of material issue, control and labor payment.

3. Will be expert in finding out unit cost, finding tender price, finding contract cost and finding profit.

4. Develop decision making ability through marginal cost analysis, standard cost analysis.

5. Will be able to get employment as a cost analyst in small, big business houses.

#### **Course Learning outcomes (CLO)**

#### **Subject: Commerce**

#### **Course Title Business Statistics**

#### Course Type Major / Minor - 2

At the end of the course, students should be able to :-

1. Apply a basic knowledge of statistics to business disciplines.

2. Develop the ability to analyze and interpret data to provide meaningful information to assist in management decision making activities.

3. Apply appropriate graphical and numerical descriptive statistics for different types of data.

4. Apply probability rules and concepts relating to discrete and continuous random variables to answer questions within a business context.

5. Explain and interpret a variety of hypothesis tests to aid decision making in a business context.

6. Use simple/multiple regression models to analyze the underlying relationships between the variables.