

## B. Com Model 1 Finance and Taxation

### General Programme Outcome:

After completion of the Programme, the students will be able to:

- PO1- Apply domain based knowledge to real life situation
- PO2 Acquire strong communication skills to function effectively in diverse social atmosphere
- PO3- Adopt environmental values to enable sustainable living in the world

### Programme Specific Outcome:

PSO 1- Graduates will be able to inculcate rational, diligent and ethical approach to judiciously employ accounting and statistical tools to assist managerial decision making

PSO 2- Graduates will be able to estimate tax liability of an assessee and file tax returns in Compliance with the Provisions of Income Tax and GST Act.

PSO 3- Graduates will be able to systematically analyse the socio economic and legal paradigms of a business to assess its performance in the contemporary times and its readiness for the future.

### Course Outcome:

Sl No	Name of the Subject	Course Outcomes: After completing the course, the student shall be able to:
1.	Dimensions and Methodology of Business Studies	CO1 Explain the ecommerce framework and its applications CO2 Classify the electronic payment methods and usage of electronic delivery channels CO3 Understanding the concepts and preparation of research reports
2.	Financial Accounting – I	CO1 Related accounting concepts and reproduce financial statements CO2 Understanding and Preparation of Royalty and consignment accounts CO3 Apply the concept of farm accounting
3.	Corporate Regulation and Administration	CO1 Understand the corporate legislations pertaining to the formation of a company CO2 To identify legal contraventions associated to Issue of shares & Administration of Company CO3 To elucidate the provisions concerned with Winding up of a Company
4.	Banking and Insurance	CO1 Outline the concepts of banking CO2 Impart knowledge on the procedure for opening and operation of bank accounts CO3 Understanding the concepts and principles of Insurance
5.	Financial Accounting 2	CO1 Preparing accounts based on hire purchase system CO2 Understand the key concepts of branch accounts CO3 Preparing accounts for dissolution of partnership firm.
6.	Business Regulatory Framework	CO1 Understanding of general principles of Law of contract. CO2 Develop knowledge on special contracts CO3 Understanding the concepts of sale of goods Act
7.	Business Management	CO1 Identify the types and functions of planning and organizing.

		CO2 Outline about the functions of leadership. CO3 Apply the types of communication and techniques of control.
8.	Principles of Business Decisions	CO1 Outline the role of business economics in decision making. CO2 Explain the factors that determine the supply and demand for productive inputs. CO3 Examine the price determination in various market forms.
9.	Corporate Accounts 1	CO1 Acquire the conceptual knowledge of the fundamentals of corporate accounting CO2 Have a comprehensive knowledge about the latest Provisions of the companies act CO3 Gain expertise in preparation of final accounts as per the revised schedule (3)
10	GST	CO1 -Understand the stages of evolution of GST and the structure of GST CO2 -Distinguish between VAT and GST CO3 Evaluate the importance of GST in the growth of Indian economy
11.	Quantitative Techniques for Business 1	CO1 Get highly familiarised with the concept of statistics. CO2 Understanding of the measures of central tendency and dispersion CO3 Develop knowledge on various methods of interpolation and extrapolation
12.	Financial Markets and Operations	CO1 Illustrate the Indian financial system and markets CO2 Identify the types of mutual fund and derivatives. CO3 Explain the functions of stock exchange.
13.	Marketing Management	CO1 Define market and market environment. CO2 Enhance knowledge about the various marketing mix. CO3 Understanding of various pricing strategies.
14.	Corporate Accounts 2	CO1 To provide the students get an idea about Reconstruction of companies CO2 Preparation of Final accounts of banking and Insurance companies CO3 Preparation of accounts for liquidation of companies.
15.	Quantitative Techniques for Business 2	CO1 Describe the association between dependent and independent variables CO2 Compute correlation coefficient using different methods CO3 Estimate regression line and regression coefficient
16.	Financial Services	CO1 Explain Fund based and fee based financial services CO2 -Familiarise with the process of securitisation CO3 Familiarise with the recent trends in financial services
17.	Entrepreneurship Development and Project Management	CO1 Develop entrepreneurial spirit among students CO2 Get sufficient knowledge to start-up ventures with confidence CO3 Familiarize students with the various schemes and Institutions operating for supporting the entrepreneurs

18.	Cost Accounting -1	CO1 Practice the preparation of cost sheet CO2 Provide knowledge for valuation of inventory CO3 To give an exposure on computation of wage rates and allocation of overheads.
19.	Environment Management and Human Rights	CO1 Equip oneself to make an equitable use of natural resources CO2 Understand the social issues related to environment and the necessity to protect it CO3 Familiarise with concepts like Green accounting ,Green marketing and Green banking
20.	Financial Management	CO1 Define and identify the concepts of financial management CO2 Understand capital structure, cost of capital for strategic financial decision making CO3 Gain knowledge of working capital management.
21.	Income Tax 1	CO1. To comprehend the historical evolution & administrative framework of Income Tax in India CO2. To determine the residential status of an individual and his incidence of tax CO3. To compute the taxable income pertaining to Salary,House Property & Business
22.	Cost Accounting 2	CO1 To apply the acquired knowledge in the preparation of job, Batch and process accounts CO2 Applying the knowledge in Operation costing CO3 Develop knowledge in the practical applications of budgetary control
23.	Income Tax 2	CO1 To determine the taxable income arising : on account of transfer of Capital assets & From any other residual income. CO2. To calculate the total income & tax liability of an individual CO3. To comprehend the functions & powers of various regulatory bodies governing the tax system in India
24.	Advertisement and Sales Management	CO1 Recognise the role of advertisement in the marketing mix CO2 Understand ethics in advertisement CO3 Identify the essentials of an effective advertisement appeal
25.	Auditing and Assurance	CO1 Perceiving the basic concepts of auditing and working of an auditor CO2 Understand the role of Auditing and Assurance Standard Board, India CO3 Gaining knowledge in the verification and valuation of assets and liabilities
26.	Management Accounting	CO1 Understand the evolution of Management Accounting CO2 Distinguish between Management , Financial and cost accounting CO3 Develop knowledge in the practical applications of ratios, fund flow and cash flow

