

DEPARTMENT OF B.Com TAXATION

A. PROGRAMME OUTCOMES (PO)

- Acquire conceptual knowledge of financial accounting and to impart skills for recording various kinds of business transactions.
- Demonstrate knowledge of major theories and models in key areas of organisational behaviour.
- Analyse organisational problems and generate realistic solutions based on current academic research in organisational behaviour.
- Demonstrate a knowledge of key concepts underlying quantitative decision analysis.
- Acquire domain knowledge
- Strengthen critical thinking and reasoning skills
- Develop effective communication skills
- Imbibe human values, inclusiveness attitude and socio-cultural sensitivity
- Build up self-esteem and competence to face challenges
- Attain life-readiness through problem-solving skills and competencies
- Demonstrate a knowledge of key concepts underlying quantitative decision analysis
- Critically evaluate new ideas, research findings, methodologies, and theoretical frameworks in a specialised field of study.

B. PROGRAMME SPECIFIC OUTCOME (PSO)

- To build a strong foundation in accounting, management and business subjects
- To prepare students for a variety of career options in accounting, management and business related fields
- To equip students with skills and knowledge to excel in their future careers
- To develop critical thinking skills in students
- To prepare students enter Masters programmes like M.Com, M.B.A and pursue professional programmes like C.A, CMA, C.S. etc.
- To develop entrepreneurial skills in students

C. COURSE OUTCOMES (CO)

Semester	Course Code	Title of the Course	Course Outcome
I	CO1CRT01	Dimensions and Methodology of Business Studies	<ul style="list-style-type: none">• To understand business and its role in society• To have an understanding of Business ethics and CSR• To familiarise students with the various dimension of business environment and the role of Technology

			<p>integration in business.</p> <ul style="list-style-type: none"> To familiarises students the importance of Business Research.
	CO1CRT02	Financial Accounting I	<ul style="list-style-type: none"> Prepare Financial Statements of companies in accordance with Generally Accepted Accounting Principles. Employ problem solving skills in Single Entry Accounts Employ problem solving skills Royalty Accounts Employ problem solving skills in Farm Accounts
	CO1CRT03	Corporate Regulations and Administration	<ol style="list-style-type: none"> To have a basic level knowledge in the incorporation, administration and winding up of corporates under The Companies Act 2013. To develop cognitive skills to analyse, evaluate and synthesise information about corporations and its various stakeholders. To develop skills to identify and resolve various legal and business related issues of corporates. To develop a commitment to engendering lawful, ethical and socially reasonable corporate behaviour.
	CO1CMT01	Banking and Insurance	<ul style="list-style-type: none"> To familiarize the students with the basic concepts and practice of banking and Insurance To familiarize the students with the changing scenario of Indian banking and insurance Sector To make the students explore with the fundamental principles of banking and insurance To prepare students for a professional base in the fields of banking and insurance, thus making it easier to secure jobs in these sectors.
II	CO2CRT04	Financial Accounting II	<ol style="list-style-type: none"> To acquaint students with the preparation of books of accounts of various types of business activities To develop the application of important accounting standards in the field of

			<p>accounting</p> <p>3. To create awareness on the existing method of accounting procedure followed</p> <p>4. To equip the students to gain advanced knowledge in the field of accounting</p>
	CO2CRT05	Business Regulatory Framework	<ul style="list-style-type: none"> • The course is intended to familiarise the students with the legal framework influencing business decisions. • To enable the students to apply the provisions of business laws in business activities. • To make students able to analyse the differences between various types of contract and provisions of various elements of contract. • To acquaint pupils to distinguish between Bailment and Pledge and Indemnity and Guarantee.
	CO2CRT06	Business Management	<p>1. To familiarise the students with concepts and principles of management.</p> <p>2. To familiarise the students with the application of different techniques of management</p> <p>3. To help the students to understand how the business strategies help in effective utilisation of organisational resources.</p> <p>4. The course is intended to familiarise the students with the various managerial functions of the organisation.</p>
	CO2CMT02	Principles of Business Decisions	<ul style="list-style-type: none"> • To familiarise the students with the economic principles and theories underlying various business decisions. • To equip the students to apply the economic theories in different business Situations. • To familiarise students with demand and price theory, and various concepts related to it. • To enable students to analyse production and its functions, cost and

			its related concepts.
III	CO3CRT07	Corporate Accounts I	<ul style="list-style-type: none"> • Prepare Financial Statements of companies in accordance with Generally Accepted Accounting Principles. • Employ problem solving skills in investment accounts of shares and Debentures • Employ problem solving skills in Insurance Accounts and settlement of claims • Gain Proficiency in Joint Stock Company accounts
	CO3CRT08	Quantitative Techniques for Business- 1	<ul style="list-style-type: none"> • To make the students understand the role of statistics and quantitative techniques • To enable the students with familiarize basic tools in statistics • To acquaint them with measures of central tendency and dispersion • To make students aware about interpolation and extrapolation
	CO3CRT09	Financial Markets and Operations	<ol style="list-style-type: none"> 1. To Understand the broad concepts and mechanism of functioning of various financial markets. 2. To familiarise the students with financial market operations in India 3. To help students to appreciate and understand how financial markets and institutions operate. 4. To Demonstrate an awareness of the current structure and regulation of the Indian financial services sector.
	CO3CRT10	Marketing Management	<ol style="list-style-type: none"> 1. The objective of this course is to provide a sound understanding of the basic of marketing management and their applications in the business and industry 2. To help students to understand the concept of marketing and its applications

			<p>3. To help the students for applications of marketing principles in business and industry</p> <p>4. To make the students aware of modern methods and techniques of marketing.</p>
	CO3OCT01	Finance and Taxation- Goods and Services Tax (Optional 1)	<ul style="list-style-type: none"> • To provide the basic knowledge of the taxation • To understand the indirect tax system in India before and after gst • To understand the evolution and implementation of GST in India • To understand tax rate and procedure under GST.
IV	CO4CRT11	Corporate Accounts II	<ul style="list-style-type: none"> • To acquaint them with the preparation Insurance Accounts • To Familiarize them with preparation of financial statements of Banks • To employ problem solving skills in Companies Amalgamation, Absorption , Internal and External reconstruction • To understand the theory and practice of liquidation of companies
	CO4CRT12	Quantitative Techniques for Business- II	<ul style="list-style-type: none"> • The course is provided to familiarise the students with the various quantitative techniques • To enable the students to apply the practical problems and to obtain the analysis • The course is provided for the practical application about various statistical methods • To enable the students to know about the statistical tools like estimation in business decision making.
	CO4CRT13	Entrepreneurship Development and Project Management	<ul style="list-style-type: none"> • To develop entrepreneurial spirit among students • To empower students with sufficient knowledge to start up their venture with confidence • To mould young minds to take up challenges and become employer than seeking employment and to make them aware of the opportunities and support for

			<p>entrepreneurship in India</p> <ul style="list-style-type: none"> • To evaluate and utilise relevant theories and concepts underpinning resolution of innovation management problems
	CO4OCT01	Finance and Taxation- Financial Services (Optional 2)	<ul style="list-style-type: none"> • To understand the role and function of the financial system in the country. • To give an awareness on the current structure and regulations of the Indian Financial Services sector. • Knowledge on financial products and services. • Awareness on Innovative Investment Avenues.
V	CO5CRT14	Cost Accounting - 1	<ul style="list-style-type: none"> • To familiarise the students with cost concepts and knowledge, such as terminology, fundamental principles, classifications, generalizations and methods. • To make the students learn the fundamentals of cost accounting as a separate system of accounting • To make students understand the various inventory cost flow assumptions like (FIFO, LIFO, Simple Average Cost, Weighted average) along with different practical problems. • To demonstrate ability to calculate wages and overheads under different methods.
	CO5CRT15	Environment Management and Human Rights	<ul style="list-style-type: none"> • To acquaint pupils with the different renewable and non-renewable resources: natural resources and associated problems. • Make students conversant with recent developments such as Green Accounting, Green Marketing, Green Accounting, and Green Washing. • Make students understand about environmental pollution, various social issues and the environment. • To familiarise student with Human

			rights as well as its national and international implications.
	CO5CRT16	Financial Management	<ul style="list-style-type: none"> To familiarise the students with the functional areas and principles of financial management. To build a thorough understanding of the central ideas and theories of modern finance To relate theory to practice so that students learn the practical applications of Financial Management concepts To acquaint students with different investment and dividend decisions and concepts.
	CO5OCT01	Income Tax- I	<ul style="list-style-type: none"> To know the basic concept of Income To identify the residential status and scope of total income To compute income from Salary To acquaint them to compute income from House property To compute taxable profits and gains of Business and Profession.
		open course Aided (CAPITAL MARKET AND INVESTMENT MANAGEMENT)	<ul style="list-style-type: none"> To give the students an overall idea about Capital market. To familiarise the students with capital market operations in India. To familiarize the students with the nature and functioning of the capital market in India and enable them to learn management of investments. Make students acquainted with investment management and its different avenues.
VI	CO6CRT17	Cost Accounting - 2	<ul style="list-style-type: none"> Familiarise Students with Job and Batch Costing Understand theory and practice of Contract Costing To develop problem solving skills in Marginal Costing Awareness on Budgeting and its techniques
	CO6CRT18	Advertisement and Sales	1. To make an awareness of the

		Management	<p>strategy, concepts and methods of advertising and sales promotion</p> <p>2. To know the career choices and personal skill set required to succeed in the advertising industry.</p> <p>3. To analyse advertising and sales promotion issues critically, systematically and creatively to identify problems, and to propose and evaluate alternative approaches to solving these problems.</p> <p>4. To understand the advanced theories of communication relating to advertising.</p>
	CO6CRT19	Auditing and Assurance	<p>1. To familiarize the students with the principles and procedure of auditing.</p> <p>2. To enable the students to understand the duties and responsibilities of auditors and to undertake the work of auditing.</p> <p>3. To acquaint students with internal control and various concepts related to it.</p> <p>4. To familiarise students with special audits and investigation</p>
	CO6CRT20	Management Accounting	<ul style="list-style-type: none"> • To acquaint the students with management accounting techniques for the analysis • To familiarise students with interpretation of financial statements • To acquaint students on the basic framework of financial reporting. • To understand preparation of Cash flow Statement
	CO6OCT01	Income Tax- II	<ul style="list-style-type: none"> • To make an understanding and computation of Total Income. • To make an awareness on clubbing and set off Provisions • To get an overview regarding returns to be filed by an individual and assessment procedure. • To get an awareness about income tax authorities and its powers and functions.