

DEPARTMENT OF COMMERCE & TOURISM

PROGRAMME: B.Com Model 1

Programme Specific Outcomes (PSOs)

PSO	PSO Statement
	Upon completion of the B.Com (Finance and Taxation) specialization graduate will be able to:
PSO1	Develop the skills and abilities to become competent and competitive in the business world
PSO2	Attain systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing, marketing and taxation.
PSO3	Attain essential leadership and managerial skills that enables students to evolve as good team players in the workplace.

CORE COURSES

Course Outcomes (COs)

Course	Details
Year/ Semester	I/I
Type	Core Course -2
Code	CO1CRT02
Title	Financial Accounting – 1
Credits	4
Hrs/ week	5
Total Hrs	90

CO No	CO Statement
	Upon completion of this course, the students will be able to:
CO1	Providing an in depth understanding about Accounting Principles and to apply the same for the preparation of accounts of sole trader.
CO2	Learner should be able to have an idea regarding Single entry and Double entry system.
CO3	Familiarising the learner with the Royalty Accounts and preparation of journal entries in the books of lessor and lessee.
CO4	Dealing with accounting of Consignment and preparation of journal entries and books of accounts of consignor and consignee.
CO5	Understand the concepts of Farm Accounts and apply the same for the preparation of the final accounts of farming activities.

Course	Details
Year/ Semester	I/I
Type	Core Course (Theory)
Code	CO1CRT01
Title	Dimensions and Methodology of business studies
Credits	2
Hrs/ week	3
Total Hrs	54

CO No.	CO Statement
	Upon completion of this course, the students will be able to:
CO1	Describe about the methodology of business in general and its environment
CO2	Explains the development of Indian economy and its variance
CO3	Describe about the application of electronic transactions and its usage in various fields
CO4	Explain the principles of business ethics and factors influencing
CO5	Evaluate the research method adopted in the business so selected

Course	Details
Year/ Semester	I/I
Type	Core Course (Theory)
Code	
Title	Corporate regulations and administration
Credits	3
Hrs/ week	5
Total Hrs	72

CO No.	CO Statement
	Upon completion of this course, the students will be able to:
CO1	Define the joint stock companies in India as per Companies Act 1930 and its classification
CO2	Understand in detail the promotion and formation of the company and some important doctrines
CO3	Describe different methods used by a company to collect money from the public and different types of prospectus
CO4	Explain in detail the membership in company and the procedure for company meetings
CO5	Understand the winding up process of a company

Course	Details
Year/ Semester	I/II
Type	Core Course -4
Code	CO2CRT04
Title	Financial Accounting – 2
Credits	4
Hrs/ week	5
Total Hrs	90

CO No.	CO Statement
	Upon completion of this course, the students will be able to:
CO1	Basic understanding about hire purchase and recording of transactions in the books of both the parties.
CO2	The learner should be able to apply the knowledge for the preparation of consolidated balance sheet of branches.
CO3	Familiarising the learner with preparation of books of accounts of departments.
CO4	Providing an in depth understanding about dissolution of partnership firm and settlement of accounts when all the partners are insolvent.
CO5	Understand the theoretical aspects of major accounting standards.

Course	Details
Year/ Semester	I/II
Type	Core Course (Theory)
Code	
Title	Business Regulatory Framework
Credits	3
Hrs/ week	5
Total Hrs	72

CO No.	CO Statement
	Upon completion of this course, the students will be able to:
CO1	Define contract and its essential elements along with the performance and discharge of contract
CO2	Understand about special contracts such as Bailment and Pledge and the right and duties of parties to the contract
CO3	Describe Indemnity and Guarantee
CO4	Know about Sale of Goods Act 1930

Course Outcomes (COs)

Course	Details
Year/ Semester	I/II
Type	Core Course 6
Code	CO2CRT06
Title	Business Management
Credits	3
Hrs/ week	3
Total Hrs	54

CO No.	CO Statement
	Upon completion of this course, the students will be able to:
CO1	Understand the dynamics of business organization and management practices
CO2	Understand the concept and functions and importance of management and its application
CO3	Make the students understand principles, functions and different management theories
CO4	Describe the concepts of motivation and leadership for efficient functioning of organization
CO5	Understand the emerging concepts in management and its application level in different sectors of management
CO6	Apply the basic concepts that underline each of the functions area of business and employ these concepts in various business situations

Course	Details
Year/ Semester	I/III
Type	Core Course -7
Code	CO3CRT09
Title	Corporate Accounts-1
Credits	4
Hrs/ week	5
Total Hrs	90

CO No.	CO Statement
	Upon completion of this course, the students will be able to:
CO1	Understand corporate accounting procedures.
CO2	The learner should be able to apply the knowledge for the preparation of Final Accounts of Joint Stock Companies.
CO3	To produce an overall idea of Investment Accounts.
CO4	Familiarising with Underwriting of Shares and Debentures.
CO5	To understand the accounting for banking companies.

Course Outcomes (COs)

Course	Details
Year/ Semester	II/III
Type	Core Course-8
Code	CO3CRT08
Title	QUANTITATIVE TECHNIQUES FOR BUSINESS-1
Credits	4
Hrs/ week	5
Total Hrs	90

CO No.	CO Statement
	Upon completion of this course, the students will be able to:
CO1	Explain the origin and growth of statistics, types of statistics, functions of statistics and limitations of statistics
CO2	Understand statistical enquiry, types of data, types of sampling, sampling error, classification and tabulation of data
CO3	Understand the concept measure of central tendencies
CO4	Understand the measures of dispersion and solve related problem
CO5	Compute interpolation and Extrapolation

Course Outcomes (COs)

Course	Details
Year/ Semester	II/III
Type	Core Course (Theory)
Code	CO3CRT09
Title	Financial Markets and Operations
Credits	3
Hrs/ week	4
Total Hrs	54

CO No.	CO Statement
	Upon completion of this course, the students will be able to:
CO1	Describe the different components of a financial system and their role
CO2	Explain the recent developments in the Indian financial system
CO3	Describe the instruments, participants and operation of the money market
CO4	Describe the methods of issuing shares and role of intermediaries in the primary market
CO5	Describe the trading mechanism in the stock market
CO6	List the various speculators and describe the speculative activities
CO7	Describe various types of derivatives

Course	Details
Year/ Semester	II/III
Type	Core Course (Theory)
Code	CO3CRT10
Title	Marketing Management
Credits	3
Hrs/ week	3
Total Hrs	54

CO No.	CO Statement
	Upon completion of this course, the students will be able to:
CO1	Explain the scope of marketing management
CO2	Describe the principles of marketing management and their application in business
CO3	Explain the various modes of promotion strategies
CO4	Analyse the factors that affect the buying decision of a consumer
CO5	State the factors on which market segmentation is based

Course	Details
Year/ Semester	II/III
Type	Optional core
Code	CO3OCT01
Title	GOODS AND SERVICE TAX
Credits	4
Hrs/ week	5
Total Hrs	90

CO No.	CO Statement
	Upon completion of this course, the students will be able to:
CO1	Understand evolution of GST, methodology of GST,CGST,SGST,IGST,important concepts of GST
CO2	Produce an overall idea on levy and collection of tax
CO3	Understand registrations, returns,penalty refunds etc
CO4	Describe assessment, its types, audit inspection, search, seizure
CO5	Acquire an overall idea about appeals

Course	Details
Year/ Semester	II/IV
Type	Core Course -11
Code	CO4CRT12
Title	Corporate Accounts 2
Credits	4
Hrs/ week	6
Total Hrs	108

CO No.	CO Statement
	Upon completion of this course, the students will be able to:
CO1	Understand the technical terms and preparation of financial statements of insurance companies.
CO2	To produce an overall idea about accounts of banking companies.
CO3	To understand the accounting procedure for internal reconstruction.
CO4	In depth understanding about amalgamation, absorption and external reconstruction.
CO5	Familiarising with the accounting procedures in case of liquidation of companies.

Course	Details
Year/ Semester	II/IV
Type	Core Course-12
Code	CO4CRT12
Title	QUANTITATIVE TECHNIQUES FOR BUSINESS-2
Credits	4
Hrs/ week	6
Total Hrs	108

CO No.	CO Statement
	Upon completion of this course, the students will be able to:
CO1	Develop the ability to solve problems in correlation
CO2	Develop the ability to solve problems in regression
CO3	Develop the ability to solve problems in index number
CO4	Understand the concept of time series application
CO5	Acquire knowledge on probability and permutation

Course	Details
Year/ Semester	II/IV
Type	Core Course (Theory)
Code	CO4CRT13
Title	Entrepreneurship Development and Project Management
Credits	4
Hrs/ week	5
Total Hrs	72

CO No.	CO Statement
	Upon completion of this course, the students will be able to:
CO1	Describe Entrepreneurship
CO2	Understand the role of entrepreneurs in economic development
CO3	Construct the steps to establish an enterprise
CO4	Compare and classify types of entrepreneurs
CO5	Evaluate project identification, project formulation and project evaluation
CO6	List out special institutions for entrepreneurial development and assistance in India

Course	Details
Year/ Semester	II/IV
Type	Core Course (Theory)
Code	CO4OCT01
Title	Financial Services
Credits	4
Hrs/ week	5
Total Hrs	90

CO No.	CO Statement
	Upon completion of this course, the students will be able to:
CO1	Describe an overview of financial systems in India
CO2	Produce an overall idea of financial service available in the country
CO3	Identify recent trends in financial service sector
CO4	Understand the technical terms relating to financial services
CO5	Evaluate and create strategies to promote financial products and services

Course	Details
Year/ Semester	III/V
Type	Core Course (Theory)
Code	CO5CRT14
Title	Cost Accounting I
Credits	4
Hrs/ week	6
Total Hrs	72

CO No.	CO Statement
	Upon completion of this course, the students will be able to:
CO1	Describe costing, cost accounting and elements of cost
CO2	Understand the methods costing system
CO3	Understand material and labour and overhead cost control techniques
CO4	Classify different overheads and wage system
CO5	Describe Accounting for material, labour and overhead
CO6	Understand cost sheet, tenders and memorandum of reconciliation

Course	Details
Year/ Semester	III/V
Type	Core Course (Theory)
Code	CO5CRT15
Title	Environment Management and Human Rights
Credits	4
Hrs/ week	5
Total Hrs	90

CO No.	CO Statement
	Upon completion of this course, the students will be able to:
CO1	Understand the natural resources and awareness about the public
CO2	Explains the different type of natural resources and its proper utilisations
CO3	Describes about the ecosystem and its dependence with nature
CO4	List outs the biodiversity and its values also the threats
CO5	Describes the human rights and its power to conserve the natural resources
CO6	Analysing the environmental problems and social issues
CO7	Summarises the advantage and limitations of green accounting

Course	Details
Year/ Semester	III/V
Type	Optional core
Code	CO5OCT01
Title	INCOME TAX 1
Credits	4
Hrs/ week	5
Total Hrs	75

CO No.	CO Statement
	Upon completion of this course, the students will be able to:
CO1	Understand the meaning of Income Tax, Person, Assessee, Previous year, Assessment year, Gross total income, Total Income
CO2	Identify the residential status of Individual, HUF, AOP/BOI, and Company and Incidence of tax
CO3	Compute the taxable income from salary
CO4	Compute taxable income from house property
CO5	Compute taxable income from Business and profession

Course Outcomes (COs)

Course	Details
Year/ Semester	III/V
Type	Core Course (Theory)
Code	CO5CRT16
Title	Financial Management
Credits	4
Hrs/ week	5
Total Hrs	90

CO No.	CO Statement
	Upon completion of this course, the students will be able to:
CO1	Development of skills that are required by the finance manager of a company
CO2	Ability to summarise the relevance of financial management in an organisation
CO3	Ability to apply various methods and techniques to estimate, raise and invest finances
CO4	Measure the knowledge of various sources of finance
CO5	Explain the students with financial areas and principles of financial management

Course	Details
Year/ Semester	III/VI
Type	Core Course (Theory)
Code	CO6CRT17
Title	Cost Accounting II
Credits	4
Hrs/ week	6
Total Hrs	72

CO No.	CO Statement
	Upon completion of this course, the students will be able to:
CO1	Describe specific order costing
CO2	Explain process costing , operating costing and marginal costing
CO3	Understand various techniques of specific order costing
CO4	Classify marginal costing and differential costing
CO5	Understand managerial decisions
CO6	Compute budget and budgetary control measures

Course	Details
Year/ Semester	III/VI
Type	Core Course (Theory)
Code	CO6CRT19
Title	Auditing and Assurance
Credits	4
Hrs/ week	5
Total Hrs	90

CO No.	CO Statement
	Upon completion of this course, the students will be able to:
CO1	Describes the scope of auditing and its objectives
CO2	Explains the auditing concepts and its type
CO3	List out the methods of audit evidences
CO4	Understands the power and duties of auditor
CO5	Analysing the about special audit and its investigation
CO6	Analysing the internal control and defining voucher

Course	Details
Year/ Semester	III/VI
Type	Core Course (Practical)
Code	CO6CRT18
Title	Advertising and sales management
Credits	3
Hrs/ week	4
Total Hrs	72

CO No.	CO Statement
	Upon completion of this course, the students will be able to:
CO1	Describe advertising and sales management
CO2	Explain the use of advertising and sales promotion as a marketing tool
CO3	Identify the key players in advertising industry
CO4	Identify and make decisions regarding the most feasible advertising appeal and media mix

Course	Details
Year/ Semester	III/VI
Type	Core Course 23
Code	CO6CRT20
Title	MANAGEMENT ACCOUNTING
Credits	4
Hrs/ week	5
Total Hrs	90

CO No.	CO Statement
	Upon completion of this course, the students will be able to:
CO1	Understand the meaning, nature, characteristics, scope, objective, functions of management accounting
CO2	Acquire knowledge on financial statements and solve the problems
CO3	Compute various ratios and analyse them
CO4	Apply the basic concepts of Fund flow analysis
CO5	Apply the basic concepts of cash flow analysis

Course	Details
Year/ Semester	III/VI
Type	Optional core
Code	CO6OCT01
Title	INCOME TAX 2
Credits	4
Hrs/ week	5
Total Hrs	100

CO No.	CO Statement
	Upon completion of this course, the students will be able to:
CO1	Compute taxable income from capital gain
CO2	Compute taxable income from other source
CO3	Understand the clubbing of income and aggregation of income
CO4	Assess the taxability of individual and agricultural income
CO5	Understand income tax authorities , its powers and functions, TRP, PAN, types, of assessment

COMPLEMENTARY COURSES

Course	Details
Year/ Semester	I/I
Type	Complementary Course (Theory)
Code	CO1CMT01
Title	Banking and Insurance
Credits	3
Hrs/ week	4
Total Hrs	72

CO No.	CO Statement
	Upon completion of this course, the students will be able to:
CO1	Understands the origin or banking and its basics
CO2	Apply various E-banking techniques and its practise in economic field
CO3	Explains the relationship between various transactions and accounts
CO4	Analysis various business risk involved in transactions and its remedies
CO5	List outs the insurance available with its policy conditions and applications
CO6	Evaluate the insurance provided in each type of banking sector and its application

Course	Details
Year/ Semester	I/II
Type	Complementary Course (Theory)
Code	CO2CMT02
Title	Principles of Business Decisions
Credits	3
Hrs/ week	4
Total Hrs	72

CO No.	CO Statement
	Upon completion of this course, the students will be able to:
CO1	Describe the decision making and its types
CO2	Explains the demand and forecasting demand on different aspects
CO3	Describes the production functions based on demand and outcomes
CO4	Understands the pricing concepts and types of pricing methods
CO5	Analysis the cost – benefits effects on short term and long term basics
CO6	Evaluates the market sector and competition along with pricing policy