

DEPARTMENT OF COMMERCE B.COM MODEL II
FINANCE AND TAXATION

A. 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 familiarize students with the various dimension of business environment and the role of Technology integration in business. • To familiarize 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"> 1. To have a basic level knowledge in the incorporation, administration and winding up of corporate under The Companies Act 2013. 2. To develop cognitive skills to analyse, evaluate and synthesis information about corporations and its various stakeholders. 3. To develop skills to identify and resolve various legal and business related issues of corporate. 4. 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"> 1. To acquaint students with the preparation of books of accounts of various types of business activities 2. To develop the application of important accounting standards in the field of accounting 3. To create awareness on the existing method of accounting procedure followed 4. To equip the students to gain advanced knowledge in the field of accounting

CO2CRT05	Business Regulatory Framework	<ul style="list-style-type: none"> • The course is intended to familiarize 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	<ol style="list-style-type: none"> 1. To familiarize the students with concepts and principles of management. 2. To familiarize the students with the application of different techniques of management 3. To help the students to understand how the business strategies help in effective utilization of organizational resources. 4. The course is intended to familiarize the students with the various managerial functions of the organization.
CO2CMT0 2	Principles of Business Decisions	<ul style="list-style-type: none"> • To familiarize 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 familiarize 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 familiarize 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	<p>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</p> <p>2. To help students to understand the concept of marketing and its applications</p>
			<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 familiarize 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 entrepreneurship in India
		<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 familiarize 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 familiarize student with Human rights as well as its national and international implications.

	CO5CMT07	E- Commerce	<ul style="list-style-type: none"> •To understand the basic and emerging topics in E-Commerce • To discuss E-Commerce from an enterprise point of view and think strategically about the role of IT for an organization’s competitive position
	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.
	CS5OPT02	Computer fundamentals internet and MS Office	.To familiarize the students about computer and make a general knowledge About the functions of computer and MS office
VI	CO6CRT17	Cost Accounting - 2	<ul style="list-style-type: none"> • familiarize 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>
	CO6CRT20	Management Accounting	<ul style="list-style-type: none"> • To acquaint the students with management accounting techniques for the analysis • To familiarize 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.
CO6CMT09	Income Tax- Assessment and Planning	<ul style="list-style-type: none"> • To get an overview regarding returns to be filed by an individual and assessment procedure.