



**BISHOP KURIALACHERRY COLLEGE FOR WOMEN
AMALAGIRI, KOTTAYAM, 686561**

Affiliated to Mahatma Gandhi University, Kottayam, Kerala

Re - accredited by NAAC with A+ Grade & NIRF 2023 Rank-Band 101-150

BCOM FINANCE & TAXATION

PROGRAMME SPECIFIC OUTCOME

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COURSE OUTCOME

B Com Finance & Taxation

PSO	Programme Specific Outcomes	PO
1	Students will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals	1, 6
2	Learners will be able to do higher education and advance research in the field of commerce and finance.	2, 4, 6
3	Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.	7, 8, 10
4	Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.	1, 5
5	Students will learn relevant managerial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.	3, 8, 9
6	Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.	5, 6

Course	Details				
Code	ENICC01				
Title	FINE TUNE YOUR ENGLISH				
Degree	B.COM				
Branch(s)	English				
Year/Semester	I/ I				
Type	Common				
Credit	46	Hours/Week	5	Total Hours	90

C O No	Expected Course Outcome <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No
1	Execute the best language usage in English in both written and spoken forms.	Ap	3
2	Identify the common errors in the language usage and implement the proper use.	A	3
3	Recognize the proper tense usage and enhance individual writing patterns.	R	2, 3
4	Create an advanced and creative language structure with the use of idiomatic expressions.	C	1, 3
5	Understand the world of words to improve everyday use of language.	U	1, 3

Course	Details				
Code	ML1CCT05				
Title	Kadhayum Kavithayum				
Degree	B.COM				
Branch(s)	Malayalam				
Year/Semester	1/ I				
Type	Common				
Credits	4	Hrs/Week	4	Total Hours	72

CO No.	Expected Course Outcomes <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No.
1	Develop a general understanding of literature.	C	4

2	Cultivate the reading habit and enjoyability.	C	6
3	Identify the Futuristic evolutions that took place in Malayalam literature.	Ap	6
4	Know the general trends of the period.	U	4
5	Recognize the noble outlook on life which is express in writing.	C	5

COURSE	DETAILS				
Code	HN1CCT01				
Title	Prose & Mass Media				
Degree	BCom				
Branch(s)	HINDI				
Year/Semester	1/1				
Type	Common				
Credits	4	Credits	4	Credits	4

CO No.	Expected Course Outcomes <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No
1	Generate students' vocabulary skill.	C	4
2	Create an interest in Hindi literature.	C	5
3	Recognize the importance of studying Hindi language in day to day life.	Ap	6
4	Understand the social relevance of mass media.	U	4
5	Generate creative writing skills.	C	5

Course	Details				
Code	C01CRT01				
Title	DIMENSIONS AND METHODOLOGY OF BUSINESS				
Degree	B.COM				
Branch(s)	Finance & Taxation				
Year/Semester	I/ I				
Type	Core				
Credits	2	Hrs/Week	3	Total Hours	80

CO No	Expected Course Outcome <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No
1	Providing an understanding about the prevailing Business Environment and its influence on Business and giving an insight about various forms of Business and its stakeholders.	U	2
2	Develop an awareness about the stages of development of Indian Economy since independence, LPG, NITI Aayog, Make in India campaign etc.	U	2
3	Impart knowledge in the area of technology integration in business, various E-Commerce transactions and models also various online payment methods.	U	2
4	Develop a clear understanding about Business Ethics, arguments favouring and against business ethics, Social Responsibility of business and Corporate Governance.	U	2
5	Develop a thorough understanding about the basic concepts of Research, Research Process and Research Reporting	Ap	2

Course	Details
Code	C01CRT02

Title	FINANCIAL ACCOUNTING I				
Degree	B.COM				
Branch(s)	Finance & Taxation				
Year/Semester	I/ I				
Type	Core				
Credit	4	Hrs/Week	5	Total Hours	90

CO No	Expected Course Outcome <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No
1	Providing an understanding on basic principles of Accounting Concepts, Conventions, Capital and Revenue Expenditure - Revenue Receipts, Accounting Standards and enabling to prepare basic financial statements with adjustments.	AP	1
2	Develop an in depth knowledge on conversion of single entry to double entry, Statement of affairs, preparation of final accounts from incomplete records.	AP	1
3	Providing an understanding on Royalty Accounts, Minimum Rent , Short Working, Govt. Subsidy in case of Strikes/Lockouts	AP	1
4	Develop a clear understanding on Consignment, accounting of consignment transactions, Delcredre commission, Valuation of Stock – Normal and Abnormal Loss	AP	1
5	Acquaint the students with theoretical aspects of Farm Accounts make them well versed in recording of farm transaction, preparation of farm account, crop account, dairy account, livestock account etc, preparation of final accounts of farmingactivities.	AP	1

Course	Details				
Code	C01CRT03				
Title	CORPORATE REGULATIONS AND ADMINISTRATION				
Degree	B.COM				
Branch(s)	Finance & Taxation				
Year/Semester	I/ I				
Type	Core				
Credit	4	Hours/Week	5	Total Hours	72

CO No	Expected Course Outcome <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No
1	Familiarize with Company History and framework of Company Law in India, Companies Act 2013 and impart an idea about various types of associations.	U	3
2	To understand the procedures for formation of a Company, to familiarize with the basic documents and related laws with regard to a company.	U	2 3
3	To impart an idea about issue of various kinds of Shares/debentures and familiarize with the documents required on issue of shares, voting rights of shareholders, liabilities and penal provisions	U	3 6 8
4	After learning the course the student should be aware of mode of acquiring membership in a Company , various laws with regard to members, provisions related with various kinds of meetings, Board of Directors, Auditors and CSR	U	3
5	Familiarize with winding up procedures of Company understand the laws related with winding up	U	3

Course	Details				
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Code	C01CMT01				
Title	BANKING AND INSURANCE				
Degree	B.COM				
Branch(s)	Finance & Taxation				
Year/Semester	I/ I				
Type	Core				
Credit	3	Hours/Week	4	Total Hours	72

CO No	Expected Course Outcome <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No
1	Impart an idea on origin evolution and functioning of Banks, various types of banks, familiarize with the concept of credit creation and role of RBI	U	8
2	To have an overview on the Innovations and Reforms in Banking, technology integration in banking services, Non Performing Assets, Capital Adequacy Norms, and Financial Inclusion - PMJDY.	U	8
3	Procure knowledge with regard to provisions related with Banker - Customer Relationship, different types of bank accounts and instruments of banks.	U	8
4	Learn the theoretical foundations of Insurance, need importance and Principles of Insurance, Concept of Risk, IRDA - Insurance Sector Reforms.	U	8
5	Familiarize with types of insurance policies, provisions and conditions related to insurance policies, Policy Conditions etc.	U	8

Course	Details				
Code	EN2CC03				
Title	Issues that Matter				
Degree	BA				
Branch(s)	ENGLISH				
Year/Semester	1/II				
Type	Common				
Credit	3	Hrs/Week	5	Total Hours	90

CO No	Expected Course Outcome <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No
1	Recognize and appreciate the wide variety of literary works.	R	1, 4
2	Identify the aesthetic and structural elements of literature.	R	4
3	Differentiate and weigh the merits of works from across the globe.	A	1
4	Identify the niceties of literary expressions and apply the select usages to compose original works.	Ap	3, 5
5	Generalize the nuances of life seen over the ages as expressed through literary forms.	U	5

Course	Details				
Code	ML2CCT06				
Title	Atmakadha, Lekhanam				
Degree	B.COM				
Branch(s)	Malayalam				
Year/Semester	II				
Type	Common				
Credits	4	Hrs/Week	4	Total Hours	72

CO No.	Expected Course Outcomes <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No.
1	Familiarize yourself with Malayalam prose literature.	U	4
2	Understand the beauty of prose literature.	C	5
3	Realize the power of prose Literature.	C	6
4	Improve writing skills.	U	5
5	Instill confidence into the students from diverse backgrounds to approach many subjects in their mother tongue.	C	6

COURSE	DETAILS				
Code	HN1CCT02				
Title	POETRY, COMMERCIAL CORRESPONDENCE & TRANSLATION				
Degree	B.COM				
Branch(s)	HINDI				
Year/Semester	1/II				
Type	Common				
Credits	4	Hrs/Week	4	Total Hours	72

CO No.	Expected Course Outcomes <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No.
1	Understanding the origin and development of Hindi poetry.	U	1
2	Recognize the metrics of poetry.	C	2
3	Develop translation skills.	C	3
4	Understand contemporary poems in Hindi.	U	4
5	Generate translation skills.	C	5

Course	Details				
Code	C02CRT06				
Title	BUSINESS MANAGEMENT				
Degree	B.Com				
Branch(s)	Finance & Taxation				
Year/Semester	1/II				
Type	CORE				
Credit	3	Hrs/Week	3	Total Hours	54

CO No	Expected Course Outcome <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No
1	Basic understanding about the philosophy of management. Conceptual clarity between administration and management. Awareness about contributions of F.W.Taylor and Henry Fayol. Knowledge about the principles of management.	U	10
2	Overview about planning function of management, idea about coordination. Understanding about Management by Objectives.	Ap	10

3	Add the knowledge base of learner regarding organizing as a function of management. Understanding about different types of organizations and a clarity regarding authority, responsibility and accountability. Clear understanding between centralization and decentralization.	U	10
4	Conceptual understanding about staffing, directing and controlling function of management. Awareness about popular types of motivation and leadership styles and theories. General idea about managerial grid.	U	2, 10
5	Sound idea about popular management techniques such as Quality circle, Total Quality Management, Business Process Reengineering (BPR), Six sigma and Kaizen.	U	2, 10

Course	Details				
Code	C02CRT05				
Title	BUSINESS REGULATORY FRAMEWORK				
Degree	B.Com				
Branch(s)	Finance & Taxation				
Year/Semester	1/II				
Type	CORE				
Credit	3	Hrs/Week	4	Total Hrs	72

CO No	Expected Course Outcome <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No
1	Familiarize with the origin and evolution of Law of Contract, In-depth understanding about Indian Contract Act, 1872 for practical application in business. Conceptual Clarity about basic terminologies in Indian Contract Act, 1872	Ap	3
2	Overview about the legal aspects of bailment, finder of lost goods, and pledge as per the Indian Contract Act, 1872	U	3
3	Clarity about the legal aspects of contract of indemnity and guarantee as per the Indian Contract Act, 1872.	U	3
4	Knowledge about the Law of Agency - essentials, kinds of agents, rights and duties of agent and principal, creation of agency, termination of agency, -sub agents and substituted agents and their relationship with the principal under Indian Contract Act, 1872	Ap	3
5	Acquaint about Sale of Goods Act of 1930. Detailed understanding about the essentials of contract of sale of goods, classification of goods as per the act. Conceptual clarity between condition and warranties and transfer of property in goods. Awareness about the rights of different parties in contract of sale of goods.	U	3

Course	Details				
Code	EN2CC03				
Title	FINANCIAL ACCOUNTING – II				
Degree	B.Com				
Branch(s)	Finance & Taxation				
Year/Semester	1/II				
Type	CORE				
Credit	4	Hrs/Week	5	Total Hours	90

CO No	Expected Course Outcome <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No
1	Able to prepare and maintain books of account under hire purchase system. Understanding about calculation of interest, accounting treatment in the case of default and repossession. Conceptual understanding between hire purchase and sale.	Ap	1
2	Learner shall be able to prepare and maintain books of account in branch system under debtors system and stock and debtors system. Learner shall also be able to prepare consolidated balance sheet under these systems.	Ap	1
3	Familiarize to prepare and maintain books of account under departmental accounting system. Conceptual clarification about difference between branch and department.	Ap	1
4	Learn accounting procedure for closing books of account during dissolution of a partnership firm and different methods settlement of accounts during insolvency. Application of Garner Vs Murray Case.	Ap	1
5	Conceptual clarity about Accounting Standards. An understanding about theoretical aspects of major Accounting Standards; AS1, AS2, AS9, AS10 and AS 19	U	1

Course	Details				
Code	C02CMT02				
Title	Principles of Business Decisions				
Degree	B.Com				
Branch(s)	Finance & Taxation				
Year/Semester	1/II				
Type	CORE				
Credit	3	Hrs/Week	4	Total Hours	72

CO No	Expected Course Outcome <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No
1	Conceptual clarity about decision making; types and steps involved. Awareness about various economic concepts and theories applied in decision making.	U	2
2	Understand the concept of law of demand and types elasticity of demand. Awareness about various methods of forecasting in business.	U	2
3	Expertise in the area of production function. General idea about Cobb Douglas production function, Laws of Production, Law of Diminishing Returns or variable proportions, Law of Returns to Scale, Economies And Diseconomies of Scale. Knowledge about Isoquant Curve and Isocost Curve. Clear idea about Optimum Combination of Inputs	U	2
4	Resolve cost analysis. Sound idea about various determinants of cost and cost output relationship in the short run and long run. Specify optimum firm.	U	2
5	Appreciate price theory and price mechanism. Thorough understanding about different forms of market and price determination in these markets.	U	2

Course	Details				
Code	C03CRT08				
Title	QUANTITATIVE TECHNIQUES FOR BUSINESS I				
Degree	B.Com				

Branch(s)	Finance & Taxation				
Year/Semester	II/III				
Type	CORE				
Credit	4	Hrs/Week	5	Total hours	90

CO No	Expected Course Outcome <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No
1	Overview about statistics; evolution, history and development. Conceptual understanding about data, types of statistical analysis. Birds' eye view about the different functions of statistics. Understanding about the limitation of statistics.	U	4
2	Overview about statistical survey and how to initiate statistical surveys. Conceptual clarity between primary data and secondary data. Knowledge about methods of data collection, both primary and secondary. Theoretical base about Sampling; types of sampling, sampling error, statistical error, Law of statistical regularity and law of inertia of large numbers. Practical knowledge about editing, coding classification and tabulation of data.	Ap	5
3	In-depth understanding about measures of central tendency; mean, median and mode. Understanding about empirical relationship between mean, median and mode, and also application of various measures of central tendency.	Ap	4
4	Able to calculate various measures of dispersion; range, quartile deviation, mean deviation, standard deviation. In-depth understanding about skewness and kurtosis.	Ap	5
5	Able to forecast using extrapolation and to investigate using interpolation. Application level understanding about different methods of interpolation;	Ap	5

Course	Details				
Code	C03CRT07				
Title	CORPORATE ACCOUNTING - I				
Degree	B.Com				
Branch(s)	Finance & Taxation				
Year/Semester	II/III				
Type	CORE				
Credit	4	Hrs/Week	5	Total Hours	90

CO No	Expected Course Outcome <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No
1	Able to prepare and maintain journal and ledger of companies during redemptions of preference shares, right issue, bonus issue and buy back of shares. Conceptual understanding about ESOP.	Ap	1
2	Learner shall be thorough with the process of underwriting and accounting practices during underwriting. Eligible to determine the liability of underwriters in respect of an underwriting contract.	Ap	PSO1
3	Familiarize with the final accounts of Joint Stock Company as per Companies Act, 2013. Idea about the calculation of managerial remuneration and profit prior to incorporation.	Ap	1, 3
4	Learn to prepare investment accounts of companies. Conceptual clarity and practical idea about ex – interest and cum – interest and ex -dividend and cum- dividend.	Ap	1
5	Application level understanding about settlement of claims by insurance companies and accounting treatment involved.	Ap	1, 8

	Capable of calculating loss of stock, claims, claim for loss of stock, average clause. Understanding about loss of profit policy.		
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Course	Details				
Code	C03CRT09				
Title	FINANCIAL MARKETS AND OPERATIONS				
Degree	B.Com.				
Branch(s)	Finance & Taxation				
Year/Semester	II/III				
Type	CORE				
Credit	3	Hrs/Week	4	Total Hours	72

CO No	Expected Course Outcome	Cognitive Level	PSO No
	<i>Upon completion of this course, the students will be able to:</i>		
1	Overview about Indian financial system; its components, functions and recent developments. Understanding about the classifications of financial markets and various financial instruments used in these financial markets. Understanding about the role of RBI and SEBI in Indian financial system.	U	8
2	Awareness about primary market, various functions of primary market. Recognize various methods of new issue of shares in Indian market and the process of issue. Knowledge about Indian depository receipt and various intermediaries in the capital market. Brief idea about innovative financial instruments.	U	8
3	Understanding about the role and functions of stock exchanges and the process of listing of securities. Learner shall be equipped with the functioning of secondary market in India. Knowledge about speculators, Foreign Institutional Investors and Foreign Portfolio Investment and the concept of private equity.	U	8
4	Awareness about mutual funds and the concept behind it. Knowledge about the role of AMFI, and also the concept of Net Asset Value.	U	8
5	General idea about derivatives and different types of derivatives. Knowledge about major commodity exchanges in India	U	8

Course	Details				
Code	C03CRT10				
Title	MARKETING MANAGEMENT				
Degree	B.Com				
Branch(s)	Finance & Taxation				
Year/Semester	II/III				
Type	CORE				
Credit	3	Hrs/Week	3	Total Hrs	54

CO No	Expected Course Outcome	Cognitive Level	PSO No
	<i>Upon completion of this course, the students will be able to:</i>		
1	Develop sound idea regarding the concept of marketing, marketing environment, and functions of marketing. Learner should get a basic idea about marketing mix(4Ps and 4 Cs). Understanding about STP model and concept of differentiated and undifferentiated marketing.	U	4
2	Good understanding about product from the point of marketing; classification of products, concept of product mix	U	4

	and product line, new product development etc. Overview about branding, packaging and labelling and about pricing.		
3	Develop an idea about the pricing strategies under marketing. Overview about various pricing methods and factors affecting pricing decision.	U	4
4	Awareness about logistics and supply chain management. Knowledge about various channels of distribution, functions of intermediaries, types of retailing and direct marketing.	U	4
5	Overview about recent trends in marketing	U	4

Course	Details				
Code	C03CMT05				
Title	BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITY				
Degree	B.Com				
Branch(s)	Finance & Taxation				
Year/Semester	II/III				
Type	CORE				
Credit	3	Hrs/Week	3	Total Hrs	54

CO No	Expected Course Outcome <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No
1	Acquaint with basic concepts of Business ethics, distinction between values and ethics, and theories of business ethics.	U	5
2	Overview about Ethical models, ethical decision making, corporate values, duties and responsibilities of consumer and consumer protection act.	U	5
3	Understanding about the importance of corporate governance, code of ethics, corporate laws and ethical issues.	Ap	5
4	Awareness about the role of business ethics in HRM, HR related ethical issues and essence of accounting ethics.	U	5
5	Develop good understanding about concept of corporate social responsibility, corporate sustainability and Environmental aspects of CSR.	Ap	5

Course	Details				
Code	C03OCT01				
Title	GOODS AND SERVICE TAX				
Degree	B.Com.				
Branch(s)	Finance & Taxation				
Year/Semester	II/III				
Type	CORE				
Credit	4	Hrs/Week	5	Total Hrs	90

CO No	Expected Course Outcome <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No
1	Acquaint with basic concepts of indirect taxation, history and constitutional background of GST implementation, GST Council, HSN code, SAC code, definitions under the Act and structure of GST.	U	5
2	Develop good understanding about levy and collection, supply, scope of supply, reverse charge mechanism, composition scheme, interstate supply, intra state supply and Value of Supply.	Ap	5
	Understanding about determination about time and place of supply in case of interstate supply, intrastate supply, import and	Ap	

3	export of goods and services.		5
4	Awareness about input tax credit, computation, utilization and manner of claiming input tax credit, input service distribution, tax invoice, debit notes and credit notes. Understanding about aspects of payment of tax such as electronic cash ledger, electronic credit ledger, electronic liability ledger, tax deduction at source, tax collection at source and refunds.	Ap	5
5	Overview about procedures of registration and cancellation of registration under GST Act, returns to be filed under GST, accounts and records to be maintained, assessment and inspection of goods in movement.	U	5

Course	Details				
Code	C04CRT11				
Title	CORPORATE ACCOUNTING – II				
Degree	B.Com				
Branch(s)	Finance & Taxation				
Year/Semester	II/IV				
Type	CORE				
Credit	4	Hrs/Week	6	Total Hrs	108

CO No	Expected Course Outcome <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No
1	Able to handle final accounts of insurance companies as per IRDA regulations mainly of life insurance companies and specifically of fire and marine insurance. Knowledge about special terms of insurance.	Ap	1, 3
2	Understanding about the concept of banking and important provisions of Banking Companies Act, 1949. Capable of preparing final accounts of banking companies.	Ap	1, 3
3	Familiarize with the accounting treatment at the time of internal reconstruction of companies and knowledge to prepare revised balance sheet.	Ap	1, 3
4	Learn to prepare manage books of account of companies during amalgamation, absorption and external reconstruction. Able to apply AS 14 standards and procedures during external reconstruction. Able to calculate purchase consideration.	Ap	1, 3
5	Application level understanding about settlement of claims by insurance companies and accounting treatment involved. Capable of calculating loss of stock, claims, claim for loss of stock, average clause. Understanding about loss of profit policy.	Ap	1, 3

Course	Details				
Code	C04CRT12				
Title	QUANTITATIVE TECHNIQUES FOR BUSINESS- II				
Degree	B.Com				
Branch(s)	Finance & Taxation				
Year/Semester	II/IV				
Type	CORE				

Credit	4	Hrs/week	6	Total Hrs	108
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CO No	Expected Course Outcome <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No
1	Able to do analysis using correlation. Knowledge about different types of correlation, probable error and the concept of lag and lead in correlation.	Ap	7
2	Familiarize with regression analysis. Conceptual clarity between regression and correlation. Idea about algebraic methods of regression and standard error estimate.	Ap	7
3	Idea about Index number; its uses, characteristics and types. Understanding about different types of index and its uses. Application of different methods of calculating index.	Ap	7
4	Apply and evaluate data using time series analysis. Application level understanding about determination of trend using different methods	Ap	7
5	Basic idea about probability; permutation and combination. In-depth idea about different theories of probability including Baye's Theorem of Inverse probability	Ap	7

Course	Details				
Code	C04CRT13				
Title	ENTREPRENEURSHIP DEVELOPMENT AND RESOURCE PLANNING				
Degree	B.Com				
Branch(s)	Finance & Taxation				
Year/Semester	II/IV				
Type	CORE				
Credit	4	Hrs/Week	5	Total Hrs	90

CO No	Expected Course Outcome <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No
1	Understanding about the concept of entrepreneurship. Overview about the skills and traits of an entrepreneur. Understanding the role of entrepreneurship in the economic development of a nation.	U	2
2	Clarity about the different types of entrepreneurs and dimensions of entrepreneurship. Understanding about the different steps to start an enterprise.	U	2
3	Familiarize with the project management. Knowledge about project idea and ways to protect an idea. Overview about legal protection in India; Patent, trade mark, geographical indication, design and also about the rights of plant and farmers.	U	2
4	Learn about project formulation and steps involved in project formulation. Knowledge on how to prepare a project report and ways of conducting project appraisal.	U	2
5	Detailed idea about different entrepreneurial support systems and institutions in India. Awareness about entrepreneurship development programmes. Overview about the concept of business incubators. Awareness about Govt. of India Funding and Support for Start-Ups,	U	2

Course	Details				
Code	C04OCT01				
Title	FINANCIAL SERVICES				
Degree	B.Com				
Branch(s)	Finance & Taxation				
Year/Semester	II/IV				

Type	Optional Course				
Credit	4	Hrs/Week	5	Credit	90

CO No	Expected Course Outcome <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No
1	Overview about the various financial services in India. Clarity about fund based and fee based financial services in India. Knowledge about merchant bankers and their role and functions.	U	6
2	Learn about venture capital and the process of securitization. Knowledge about different venture capital firms in India. Overview about SARFAESI Act, 2002.	U	3, 6,
3	Familiarize with the financial service of leasing and factoring. Conceptual clarity between factoring and bills discounting and between factoring and forfaiting.	U	8
4	Knowledge about credit rating, different types and factors affecting credit rating. Knowledge about rating process and methodology credit rating agencies in India.	U	8
5	Understanding about mergers and acquisitions; Idea about recent trends in financial services like shadow banking, angel funds and hedge funds.	U	3, 8

Course	Details				
Code	CO1CRT01				
Title	REVISITING THE CLASSICS				
Degree	B.COM				
Branch(s)	ENGLISH				
Year/Semester	1/II				
Type	Common Course				
Credit	3	Hrs/Week	3	Total Hours	90

CO No	Expected Course Outcome <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No
1	Recall the key themes, characters, and historical contexts of the classic literary works studied.	R	1, 4
2	Interpret the moral and ethical values presented in the classic texts and relate them to the historical and social contexts in which they were written	R	4
3	Utilize acquired language skills (listening, speaking, reading, writing) to articulate interpretations and responses to the classic texts studied.	A	1
4	Analyze the historical, social, and political contexts of the classic works to discern underlying themes and messages.	Ap	3, 5
5	Critically assess the quality and merit of classic works, discerning between enduring masterpieces and lesser-known texts.	U	5

Course	Details				
Code	CO5CRT14				
Title	COST ACCOUNTING – I				
Degree	B.Com				
Branch(s)	Finance&Taxation				
Year/Semester	III/V				
Type	CORE				

Credit	4	Hrs/Week	6	Total Hours	108
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CO No	Expected Course Outcome <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No
1	Awareness about fundamentals of cost accounting. Conceptual understanding about basic terminologies used in cost accounting such as cost unit, different types of cost centres. Overview about different techniques of cost accounting. Able to differentiate financial accounting and cost accounting.	R	1, 4
2	Recognise the material purchase procedure and about the inventory control techniques through cost accounting. Clarity about different types of material losses such as wastage, scrap, spoilage and defective. Application of different pricing strategies of issue of materials – FIFO, LIFO, simple average and weighted average.	U	2
3	Practical knowledge about different methods of time keeping and time booking. Ascertain the labour cost using popular systems of wage payment – Idea about labour turn over including methods of calculating labour turn over.	Ap	3
4	Learn about overhead in costing and accounting treatment of overhead. Able to classify overheads. Practical idea about allocation, apportionment and absorption in treating overheads. Brief overview about Activity Based Costing.	A	1, 5
5	Able to prepare cost sheet, tenders and quotations. Enhance learners in preparing reconciliation statement and also memorandum reconciliation account.	E	1, 5

Course	Details
Code	CO5CRT15
Title	ENVIRONMENT MANAGEMENT AND HUMAN RIGHTS
Degree	B.Com.
Branch(s)	Finance & Taxation
Year/Semester	III/V
Type	CORE
Credit	4
Hrs/Week	5
Total Hrs	90

CO No	Expected Course Outcome <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No
1	Overview about the multidisciplinary nature of environmental studies. Awareness about various natural resources such as forest resources, water resources, food resources, energy resources and land resources. Outline about eco-system.	U	4 5
2	Recognise the importance of conservation of bio-diversity. Understanding about the various threats to bio-diversity. Sketch about endangered and endemic species in India. Summary about different types of environment pollution. Brief idea about disaster management. Awareness about social issues related to environment and legislations	U	4 5
3	Overall idea about recent developments in commerce associated with environment management.	Ap	4,
4	General Awareness about Right to Information Act, 2005; Basic terminologies, obligation of public authority and procedure for applying RTI. Specific awareness about RTI in Public sector banks and insurance companies.	Ap	5
5	General understanding about human rights in universal context and in Indian context. Knowledge about the contributions of	Ap	6

	United Nations towards Human Rights. Awareness about the rights for various categories		
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Course	Details				
Code	CO5OCT01				
Title	INCOME TAX- I				
Degree	B.Com				
Branch(s)	Finance & Taxation				
Year/Semester	III/V				
Type	Open Course				
Credit	4	Hr/Week	5	Total Hrs	90

CO No	Expected Course Outcome <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No
1	Acquaint with the basic concepts of income tax; history, basic definitions under the act, finance act. Computation of tax liability.	Ap	5
2	Able to identify the residential status of a person, HUF and company. Understanding about the different head of income and incomes exempted from tax.	Ap	5
3	Compute total income from salary; awareness about deductions from salary, profit in lieu of salary, provident fund.	Ap	5
4	Carry out the calculations for ascertaining the total income from house property; permissible deductions, treatment of unrealized rent, and arrears of rent.	Ap	5
5	Make the assessments of profits and gains of business and profession; deductions allowed, deemed profit.	Ap	5

Course	Details				
Code	CO5OCRT16				
Title	FINANCIAL MANAGEMENT				
Degree	B.Com				
Branch(s)	Finance & Taxation				
Year/Semester	III/V				
Type	Core				
Credit	4	Hr/Week	5	Total Hrs	90

CO No	Expected Course Outcome <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No
1	Comprehend the concept of financial management. Know the nature, scope and objectives of financial management. Appreciate the role of financial manager. Clarity about time value of money; discounting and compounding.	U	6
2	Elucidate the sources of finance. Capable of calculating the cost of capital from different sources. Learner will be able to explain the concept of capital structure and identify optimum capital structure. Knowledge about leverage and its type.	Ap	6
3	Learner will be able to explain and analysis capital budgeting in financial management by applying different capital budgeting techniques; both traditional and modern.	Ap	6
4	In-depth idea about working capital management in a business. Apply techniques to estimate the working capital requirements.	Ap	6
5	Detailed understanding about the dividend decision under financial management including payment of dividend in the form of bonus shares. Overview about stock split and reverse split.	U	6

Course		Details				
Code		CO5OP03				
Title		FUNDAMENTALS OF ACCOUNTING				
Degree		B.Com.				
Branch(s)		Finance & Taxation				
Year/Semester		III/V				
Type		OPEN COURSE				
Credit		3	Hr/Week	4	Total Hrs	72

CO No	Expected Course Outcome <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No
1	Enhanced knowledge about the fundamentals of accounting, understand about the different books of accounts, accounting principles, concepts and conventions. Apply golden rules of accounting in maintaining books of account.	Ap	1
2	Practical knowledge about the preparation of original book of entry; journalizing accounting transactions.	Ap	1
3	Applied knowledge about the different types of accounts in a business; preparation, posting and balancing of books of account. Overview about subdivisions of journals –	Ap	1
4	Overview about the preparation of trial balance at the end of a financial year.	Ap	1
5	General idea about profit and loss account and balance sheet; able to prepare final accounts of a business	Ap	1

Course		Details				
Code		C06CRT18				
Title		ADVERTISEMENT AND SALES MANAGEMENT				
Degree		B.Com.				
Branch(s)		Finance&Taxation				
Year/Semester		III/VI				
Type		Core				
Credit		3	Hours/Week	4	Total Hours	72

CO No	Expected Course Outcome <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No
1	Awareness about the concepts and methods of advertisement; key players in advertising industries. Overview about Accounting Standard Council of India and regulations of advertising in India.	U	4
2	High level knowledge about advertisement appeal, advertisement copy, lay out, copy writing and copy testing. Understanding about advertisement media	U	4
3	Develop a significant base about advertisement research and also about the methods of measuring advertisement effectiveness. Conceptual clarity about DAGMAR model in advertising.	U	4
4	Overview about promotion mix and in depth knowledge in sales promotion. Conceptual clarity between sales promotion and advertisement.	U	4
5	Knowledge about personal selling; principles, types of sales persons, sales force management and its evaluation.	U	4

Course		Details				
Code		C06CRT20				
Title		MANAGEMENT ACCOUNTING				

Degree	B.Com.				
Branch(s)	Finance & Taxation				
Year/Semester	III/VI				
Type	Core				
Credit	4	Hours/Week	3	Total Hours	90

CO No	Expected Course Outcome <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No
1	Overview about management accounting. Conceptual clarity among management accounting, financial accounting and cost accounting. Idea about different tools of management accounting.	Ap	1
2	Apply various management accounting techniques for financial statement analysis such as common size statement, comparative statement and trend analysis. Conceptual understanding about financial statements of a company; its nature and limitations.	Ap	1
3	Analysis and interpret trading, profit and loss account and balance sheet using ratio analysis.	Ap	1
4	Able to prepare and fund flow statement of companies. Understanding about the concept of fund. Knowledge about schedule of changes in working capital.	Ap	1
5	Deal with practical cases of preparing cash flow statement of companies as per Accounting Standard 3.	Ap	1

Course	Details				
Code	C06CRT19				
Title	AUDITING AND ASSURANCE				
Degree	B.Com.				
Branch(s)	Finance & Taxation				
Year/Semester	III/VI				
Type	Core				
Credit	4	Hrs/Week	5	Total Credits	90

CO No	Expected Course Outcome <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No
1	Proficiency in auditing by grasping the concepts of auditing, its principles, scope, objectives, advantages and limitations. Conceptual clarity between accounting and auditing. Awareness about different types of audit, qualities and qualifications required for an auditor. Overview about Auditing and Assurance Standards Board in India.	U	1
2	High level knowledge about audit engagement, audit documentation and audit evidence. Overview about different audit files.	U	1
3	Conceptual knowledge about internal control and role of auditors in insuring internal control. Idea about internal check. Understanding about vouching. Knowledge about verification and valuation of assets and liabilities.	U	1
4	Basic understanding about audit of limited companies. Awareness about the power, duties, liabilities and role of a company auditor based on Company's Act, 2013.	U	1, 3
5	Awareness about some special audit, with particular focus on government audit, charitable organizations, educational institutions, hospital and clubs. Awareness about the duties and powers of Comptroller and Audit General. Idea about audit in computerized environment. Understanding about the meaning	U	1

	and scope of investigation.		
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Course	Details				
Code	CO6OCT01				
Title	INCOME TAX- II				
Degree	B.Com				
Branch(s)	Finance & Taxation				
Year/Semester	III/VI				
Type	Optional Course				
Credit	4	Hr/Week	5	Total Hrs	90

CO No	Expected Course Outcome <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No
1	Acquaint with the basic concepts of income tax; history, basic definitions under the act, finance act. Computation of tax liability.	Ap	5
2	Able to identify the residential status of a person, HUF and company. Understanding about the different head of income and incomes exempted from tax.	Ap	5
3	Compute total income from salary; awareness about deductions from salary, profit in lieu of salary, provident fund.	Ap	5
4	Carry out the calculations for ascertaining the total income from house property; permissible deductions, treatment of unrealized rent, and arrears of rent.	Ap	5
5	Make the assessments of profits and gains of business and profession; deductions allowed, deemed profit.	Ap	5

Course	Details				
Code	CO6CRT17				
Title	COST ACCOUNTING – II				
Degree	B.Com				
Branch(s)	Finance&Taxation				
Year/Semester	III/V				
Type	CORE				
Credit	4	Hrs/Week	6	Total Hours	108

CO No	Expected Course Outcome <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No
1	Awareness about fundamentals of cost accounting. Conceptual understanding about basic terminologies used in cost accounting such as cost unit, different types of cost centres. Overview about different techniques of cost accounting. Able to differentiate financial accounting and cost accounting.	U	1
2	Recognise the material purchase procedure and about the inventory control techniques through cost accounting. Clarity about different types of material losses such as wastage, scrap, spoilage and defective. Application of different pricing strategies of issue of materials – FIFO, LIFO, simple average and weighted average.	Ap	1
3	Practical knowledge about different methods of time keeping and time booking. Ascertain the labour cost using popular systems of wage payment –Idea about labour turn over including methods of calculating labour turn over.	Ap	1
4	Learn about overhead in costing and accounting treatment of overhead. Able to classify overheads. Practical idea about	Ap	1

	allocation, apportionment and absorption in treating overheads. Brief overview about Activity Based Costing.		
5	Able to prepare cost sheet, tenders and quotations. Enhance learners in preparing reconciliation statement and also memorandum reconciliation account.	Ap	1