

For B.Com Programme.

B.Com. - : Commerce programs are one of the most sought after programs among students in the undergraduate level. B.com program opens up innumerable opportunities in various fields of commerce and management in multiple areas like Accounting, Finance, Taxation, Auditing, Banking, Insurance, Sales, Marketing, HR, entrepreneurship, and so on. It involves contemporary subjects at the national and global levels.

PROGRAMME OUTCOME

- Once the three year learning is complete under B.Com program, students would gain a thorough basic conceptual knowledge in the fields of trade, Commerce, Finance, Management, Marketing, Taxation and other related fields which can applied in real-time business situation.
- The program-curriculum focuses on a number of specialisations which would contribute and equip the students with competencies to handle the challenges in the field of trade and commerce.
- The curricular and Co-curricular activities enhance the practical skills and develop critical thinking and logical decision making of the students.
- The courses offered include a number of value-based papers which ensure that students develop communication skills; interpersonal and soft skills develop leadership qualities and contribute for effective management of the business.
- The moral and ethical values inculcated in the curriculum make students responsible citizens and contribute for the well-being of the society.

PROGRAMME SPECIFIC

- Students will have the skills in the areas of trade, commerce and management to handle the **modern** challenges of business

OUTCOME	<p>activities.</p> <ul style="list-style-type: none"> • Students will have the relevant subject skills under the discipline of commerce and management. They will be able to apply both qualitative and quantitative knowledge to their future careers in business. • Students will gain effective communication skills, decision making and problem solving abilities, in the day to day business activities. • Students will prove their proficiency in completing higher studies and professional courses like M.com. MBA, CA, CS, CMA and other master programs. • On the completion of the program, students will have the required skills to seek employment in government, banking, insurance, corporate, finance and other service industry or establish their own business and become entrepreneurs. • It contributes for the all-round development of the students, with moral, ethical and human values for the well-being of the society.
<i>I semester B.com.</i>	
Paper 1.3 : Financial Accounting	
Course outcomes	<ul style="list-style-type: none"> • Students will have the knowledge of single entry and double entry book keeping. • Have the knowledge of importance of financial accounting in business.

Learning Outcomes	<p>Students will be able to</p> <ul style="list-style-type: none"> • Prepare final accounts for converting single entry into double entry system. • Will b e able to prepare ledger accounts relating to Hire purchase system.
Course Objective	<ul style="list-style-type: none"> • To familiarise the students about basics of accounting, • Train them to handle accounting systems applied in various kinds of business organisations • To familiarise them to open ledge accounts • To teach them the importance of accounting standards and familiarise them in accounting standards included in list of Indian Accounting Standards.

Paper 1.4 : Business Dynamics & Entrepreneurship	
Course outcomes	<ul style="list-style-type: none"> • Enlighten students about business dynamics and the entrepreneurial frame work in the present world. • It gives an insight about business strategies and entrepreneurial skills • Help the students to satisfy inner urge to become entrepreneurs.

Learning Outcomes	<ul style="list-style-type: none"> • Students understand concepts of business dynamics and entrepreneurship. • They understand important management function and their reaction and interaction. • They learn how to become competitive business men. • They are given knowledge that only employment is not the alternative after their graduation.
Course Objective	<ul style="list-style-type: none"> • The objective of this course is to help students to understand the conceptual framework of business dynamics and entrepreneurship. • To know about the entrepreneurial culture and industrial growth. • To provide with skills required in the present competitive world.

Paper 1.5 : Indian Financial Institutions & Markets	
Course outcomes	<ul style="list-style-type: none"> • Provides an opportunity to explore various segments of Indian Financial system. • Exposes the students about the trading in Indian Stock Exchange • Provides knowledge about Banking and non-banking financial institutions operating in India • Enhances their knowledge about Financial Markets and their role towards economic growth.

Learning Outcomes	<ul style="list-style-type: none"> • Students will have knowledge about scenarios of Indian Financial System. • They also understand process of trading in Stock market. • Students will have knowledge about Banking and Other financial institutions and their role in financial system.
Course Objective	<p>To enable the students to have an awareness about Indian Financial System. To create a platform where students can understand the various phases and process of Indian Financial Market</p>
Paper 1.6 : Corporate Structure & Administration	
Course outcomes	<ul style="list-style-type: none"> • Provides knowledge about rules and regulations of • Company's Act • Students will have an understanding of the procedure adopted as per the provision of the Company's Act from formation to liquidation of the company. • Exposes students to the various types of companies in the Competitive world • Provides knowledge about various top level management members power, rights and duties • Students learn about the various documentations To be prepared and maintained
Learning Outcomes	<ul style="list-style-type: none"> • Students will be able to prepare memorandum of association, Articles of association, audit report and minutes of meeting of a company. • Students will have the knowledge of various functions performed by the board of directors, company secretary and auditors. • Students will be able draft a prospectus of the company • Will gain complete knowledge about different types of shares and formation of capital.
Course Objective	<p>To enable the students to have an awareness of the legal formalities in establishing, administering and liquidation of joint stock company. Expose the students to get familiarised</p>

	with the existing company law and secretarial procedure, role of stakeholders like employees, government, customers, board of directors and others related to the company.
Paper 1.7 : Practicals on Skill Development	
Course outcomes	<ul style="list-style-type: none"> • To give exposure to the real life usage of theory. • To give an insight as to what adjustment should be made in transforming theory into practice. • To differentiate practicable and watertight compartmentalised theories. • To make students abreast of the corporate world usages through a business lab.
Learning Outcomes	<ul style="list-style-type: none"> • The students become aware of how the theory is used in practical world. • Through the business lab, they are trained with latest application software. • The students are made Industry Ready.
Course Objective	To enlighten the students with the application of theory in practical world.

II semester B.com.	
Paper 2.3 : Advanced Financial Accounting	
Course outcomes	Students will have the knowledge of different systems of accounting in different types of businesses like departmental accounts, branch accounts,

	consignment trade and insurance settlement accounts.
Learning Outcomes	<p>On completion of the course, students will be able to:</p> <ul style="list-style-type: none"> • Prepare ledger accounts with respect to the different types of business activities.
Course Objective	<ul style="list-style-type: none"> • To impart knowledge about accounting procedures to be followed in relation to insurance claims, consignment, and joint venture. • To provide the knowledge of books of accounts prepared in the event of sale of a firm to a company.

Paper 2.4 : Retail Management	
Course outcomes	<ul style="list-style-type: none"> • Understand the impact of retailing on the economy. • Comprehend retailing's role in society and, conversely, society's impact on retailing. • See how retailing fits within the broader disciplines of business and marketing. • Recognize and understand the operations-oriented policies, methods, and procedures used by successful retailers in today's global economy.

Learning Outcomes	<ul style="list-style-type: none"> • Explain the design, implementation, and assessment of retailing strategies based on consumer needs and market changes. • Explain how factors of culture, economics, legal requirements, political activity, technology, the internet and the news media affect the operation of retail business in a global environment. • Demonstrate the skills needed to develop ideas to establish, manage and make decisions based on ethics, proper research, analysis, and critical thinking. • Describe the actions taken to acquire and retain customers; produce goods and services and as well to contribute to economy. • Demonstrate the interpersonal skills to communicate effectively, both orally and in writing.
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Course Objective	<ul style="list-style-type: none"> • To familiarize students with the decisions involved in running a retail firm and the concepts and principles for making those decisions. • To introduce the students of the recent development in e-retailing. • Students are appraised on the retail industry including retailers of consumer services. • The content of the course is useful and provide knowledge for students interested in entrepreneurial interest.

Paper 2.5: Banking Law & Operations	
Course outcomes	<ul style="list-style-type: none"> • Students will be conversant with banking laws, its operations, the roles and responsibilities of a banker and customer. • Students will be familiar with and able to appreciate the procedure for managing negotiable instruments like; bill, hundies, promissory notes, cheques and drafts.

	<ul style="list-style-type: none"> • Students will be conversant with various types of loans available to a customer. • Able to critically analyse the banking system in India, and scope for improvement of banking practices.
Learning Outcomes	<p>after studying this paper, the student should be able to:</p> <ul style="list-style-type: none"> • Describe the context of banking in India. • Explain the principles of banking. • Elucidate the broad functions of banks. • able to handle personal banking transactions • To handle transactions on an electronic platform.
Course Objective	<ul style="list-style-type: none"> • To impart the knowledge on banking operations in India • To provide knowledge about commercial banks and its products • To aim to familiarize banking system and relationship between banker and customer • To enable them to understand the availability of different kinds of loans and advances by the banks. • To create awareness about modern banking services like e-banking, m-banking and internet banking

Paper 2.6 : Quantitative Analysis for Business Decisions - I	
Course outcomes	<ul style="list-style-type: none"> • Provides the knowledge calculation of averages, understand central tendencies of numerical data. • Enables the students to the presentation of data in a graphical form. • Exposes to understand the significance and methods of constructing the price indices.’ • Provides an overall knowledge of statistical measures required in business analysis.

Learning Outcomes	<ul style="list-style-type: none"> • Enables the students to apply the measures of averages and its degree of relationship to analyse the data. • It enables the students to measure the deviations in the set standards in business. • Students will have knowledge of construction of index numbers. • Students will be able to estimate the consistency and stability of a variable over a period of time. • Will be able to apply index numbers and construct cost of living index.
Course Objective	<p>To enable students to have the knowledge of Statistical Measures and its techniques used in business organisation. Analysis of situation and to draw conclusions using numerical references enables business decisions and developing problem solving models.</p>

III Semester B.com.	
Paper 3.3 : Corporate Accounting	
Course outcomes	<ul style="list-style-type: none"> • A foundation for understanding the accounting formalities of a company form of organisation. • Provides the knowledge of preparation of the statement through which liabilities of the underwriters are calculated. • Exposes the students to learn how goodwill and shares of a company are evaluated and how the assets and liabilities of the company are treated in the calculation of Goodwill and shares. • Students will have an understanding of the procedure adopted as per the provisions of the company's Act in the treatment of different assets and liabilities under various schedules prepared under the new format for Final Accounts of Companies. • Gain the knowledge; how profits before and after the incorporation of a company is treated, with the calculation of Time ratio and sales ration.

Learning Outcomes	<ul style="list-style-type: none"> • Knowledge of functions of underwriters, method of calculating liability of each underwriter. • Able to ascertain profit before and after incorporation of a company. • Evaluate goodwill of a company, analyse the ways in which value per share is calculated • Comprehend the treatment of expenses in the ascertainment of profit of a company and as well preparation of final accounts of companies.
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Course Objective	<p>To enable the students to have an awareness of the different provisions of the company's Act applicable to the preparation of accounts related to a company. Expose the students to understand the context and contents of underwriting agreement, to understand the method of calculation of liability of underwriters, how goodwill and shares of a company are evaluated, and the preparation of final accounts of companies in the new (vertical) format.</p>
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Paper 3.4 : Financial Management

Course outcomes	<ul style="list-style-type: none"> • Students are exposed to the business environment and basic concept of financial management, the role of financial management with realizing the purpose of operations. • They get the knowledge of forms of business organizing for the purpose of finance, concept of temporal money value and financial environment of an enterprise. • Students get the knowledge of financial markets and evaluation of risk, return and model for ascertaining the cost of invested capital. • Expose students to long-term financial decisions. Capital structure and the policy of dividends. • Have the knowledge of Long-term investment decisions: Capital investments planning. Estimation of the risk of investment projects. Working capital and financial analysis
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Learning Outcomes	<ul style="list-style-type: none"> • Students will be able to calculate operating leverage, financial leverage and earnings per share. • Analyse complicated scientific and professional problems and view a situation critically, address the current financial management issues of a company, take decisions, and complete professional functions relating to financial operations.
Course Objective	<p>The objective of this course is to inform the students about the basic concepts of financial management and contemporary theory and policy in order to master the concepts, theories and technique of financial management, what represents the condition of profitable business operations and survival respectively development of business subjects and the economy as a whole. Students should acquire the basic knowledge by means of combining theoretical cognitions and practical attitudes to enable them the understanding of financial problems in business practice after completed the vocational studies. The purpose of the course is to offer the students relevant, systematic, efficient and actual knowledge of financial management that can be applied in practice with making financial decisions and resolving financial problems.</p>

Paper 3.5 : Business Ethics	
Course outcomes	<ul style="list-style-type: none"> • Ability to analyse the value of emotional honesty and personal ethics in today's competitive organizations. • Capable of preparing themselves for handling issues in management and crisis management
Learning Outcomes	<ul style="list-style-type: none"> • Students are able to ascertain the ethical practices to be followed in the field of marketing, finance, technology etc. To create awareness about the core concepts of ethical practices, prevailing corporate culture in organizations. • Provides the knowledge for acquiring skills on personal ethics, corporate social responsibility and crisis management.

	<ul style="list-style-type: none"> • Exposes the students to learn the importance of professional ethics as well as technology ethics. • A foundation for understanding the concepts and importance of ethics, human values and ideals.
Course Objective	The objective is to focus on development of the organized pattern of behaviours and values that makes a person distinctive. It aims to provide basic knowledge of business ethics, values and its relevance in modern context.

Paper 3.6 : Quantitative Analysis for Business Decisions - II	
Course outcomes	<ul style="list-style-type: none"> • Provides the knowledge of Correlation and Regression Analysis of variables and its effect. • Enables the Forecasting of data using Time Series • Exposes to interpolating the data using Binomial Expansion and estimating data outside limits using Newton's method of Advanced differences • Imparts the approach through probability to predict future and support for decision making • Provides an overall knowledge of sampling techniques to analyse the population considered for research study.
Learning Outcomes	<ul style="list-style-type: none"> • Enables the students to apply the variable factor analysis and its degree of relationship to analyse the data. • It enables to identify and make use of independent and dependent variables in research study. • Students will have knowledge of forecasting data with respect to time and estimating future • Students will be able to estimate, find and interpolate the data within and outside limits of research study using method of interpolation and

	<p>Extrapolation.</p> <ul style="list-style-type: none"> • Helps to analyse the business situation and decision making using approach of probability theory • Will be able to apply the knowledge statistics to understand and as well analyse the business information/data for the benefit of the business.
Course Objective	To enable students to have the knowledge of Statistical Measures and its techniques used in business organisation. Analysis of situation and to draw conclusions using numerical references enables business decisions and developing problem solving models.

Paper 3.7 : Public Relations and Corporate Communication	
Course outcomes	<ul style="list-style-type: none"> • To create awareness among the students on the soft skills required to plan and pursue a career and empower them with employability skills. • An understanding of the corporate environment and to enhance Interpersonal relationships in a corporate atmosphere and to develop positive attitude. • To educate students on comprehensive understanding about the management of time and stress. • A foundation for understanding the concepts and importance of communication as well as appropriate usage of non-verbal communication. • To create awareness about career options that suits individual profile.
Learning Outcomes	<ul style="list-style-type: none"> • Capable of preparing themselves for competitive ideas, critical thinking and enhance creativity. • Preparation of strategic as well as administrative goals of an organisation. • Ability to face competitive stress interviews, preparing themselves for group discussions, role play etc. • Capable of working effectively in diverse groups as a successful team player
Course	The objective is to create a foundation of

Objective	understanding about the concepts and importances of communication, attitude as well as emotional intelligence and to create awareness among the students on the soft skills required to plan and pursue a career and empower them with employability skills. Expose the students to build Interpersonal relationships in corporate organisations, ability to employ themselves in critical thinking and problem solving tasks.
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IV Semester B.com.	
Paper 4.3 : Advanced Corporate Accounting	
Course outcomes	<ul style="list-style-type: none"> • Students will be able to comprehend the provisions of Company's Act applied in specific events of company management. • Students will have the knowledge of process involved in mergers, amalgamation, and absorption and the required legal formalities that are to be carried out. • Students are exposed to the recent development in accounting and addition of new areas of concern to the field of accounting such as HR, Environment Protection, and Social Responsibility of companies'.
Learning Outcomes	<ul style="list-style-type: none"> • On successful completion of this course, students will be able to: <ul style="list-style-type: none"> Identify and describe different types of merger of companies based on relevant Indian Accounting Standards. Calculate purchase consideration under different methods and will be able to prepare vertical balance sheet. Discuss and solve accounting issues that arise from inter-entity relationships. Students will stand in a position to appreciate the recent developments in the field of accounting, Demonstrate the ability to perform complex accounting techniques and methods as required by the relevant accounting standards in the

	<ul style="list-style-type: none"> event of liquidation of companies. Conduct practical research in the accounting discipline.
Course Objective	<ul style="list-style-type: none"> The objective is to enable the students to develop awareness about corporate accounting in conformity with the provisions of company's Act and latest amendments adopted in accounting procedure. To provide the basic knowledge about mergers and acquisitions, re-organisation of capital and liquidation of companies. To familiarise the students as to the Indian Accounting Standards. To expose the students to the new development of accounting in the areas of human resource accounting, Environmental accounting, Social responsibility accounting.

Paper 4.4 : Cost Accounting	
Course outcomes	<ul style="list-style-type: none"> It provides students the knowledge of principles of Cost Accounting. It exposes the students and provides foundation for accounting of various types of material, techniques of inventory control and Methods of Pricing Material Issues. Students will be exposed towards labour costing and methods of labour remuneration. An understanding of procedure for Accounting and Control of Overheads, Allocation of Overheads and Apportionment of Overheads is provided. Students understand Reasons for differences in Profit or Loss shown by Cost Accounts and Profit or Loss shown by Financial Accounts and Preparation of Reconciliation Statement.

Learning Outcomes	<ul style="list-style-type: none"> • Students will be able to distinguish Financial Accounting and Cost Accounting, Designing and Installing a Cost Accounting System. • Students will gain the knowledge of documents used in Material Accounting along with Methods of Pricing Material Issues. • Students will be able to apply different methods of Labour Remuneration to calculate the payment to be made to the labourers. • Will be able to calculate overheads cost, Procedure for Accounting, Control of Overheads and Methods of Absorption. • Students are exposed to the preparation of Reconciliation Statement and Memorandum Reconciliation Account.
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Course Objective	<p>The objective of this subject is to familiarize students with the various concepts and elements of cost. To enable the students to have an awareness of the basic concepts of cost along with cost ascertainment, cost control and cost reduction.</p> <p>Further, to expose the students to understand the context and contents of material costing, Labour costing and overhead costing.</p> <p>Also, to learn Reconciliation of cost and financial accounts to compare and find out deviations or variances between budgets/standards and actual cost.</p>
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Paper 4.5 : E-Business & Accounting	
Course outcomes	<ul style="list-style-type: none"> • To develop website for online business and to become a e commerce model business • Exposes to different forms of e business such as B2B B2C etc.. and its characteristics • Provides knowledge relating to Web Portals, Web Auctions, virtual Communities • Knowledge related to payment gateway and payment processors which are critical in online platform • Students are made aware of different channel partners in E commerce business and relationship of business

	Students learn about accounting software Tally with basic concepts and posting methods.
Learning Outcomes	<ul style="list-style-type: none"> • Enables to develop and design website for business • Knowledge of Online Business and working model • Maintenance of books of accounts using TALLY Extraction of business reports for analysis and decisions
Course Objective	To enable students to have the knowledge of Online business and its working style, basic knowledge of online business setup with web designing and website development and maintenance of record books using accounting software TALLY.

Paper 4.6 : Stock and Commodity Markets	
Course outcomes	<ul style="list-style-type: none"> • To make students to get knowledge on commodity and stock market, so that their misconception can be reduced in this subject line. • To make students understand the mechanism of stock market. • To make students understand different types of trading and how to take part if they wish to enter into stock market. • They learn different authorities controlling stock market and the preview of such authorities
Learning Outcomes	<ul style="list-style-type: none"> • Students understand the method of entry and trading in the different stock and commodity markets. • They are made to recognize the stock and commodity market exchange and trading as a vocation. • The students understand different types of trading and different types of settlement to plan the fund requirement to entire to fray.
Course	

Objective	<ul style="list-style-type: none"> • The objective is to provide students with a conceptual framework of stock markets and Commodity Markets. • To make students to have knowledge about functionaries in these markets. • To give insight about trading in stock market.
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Paper 4.7 : Principles of Event Management	
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Course outcomes	<ul style="list-style-type: none"> • Students will have an understanding of the procedures adopted for undertaking events by framing corporate planning schedule and related tasks. • To create confidence among students to conduct various corporate events by educating them regarding various policies and procedures. • Gain knowledge regarding permissions and licenses to be obtained for successful conduct of events. • Acts as a foundation for understanding the preparations and planning of corporate events, necessary arrangements, creating blueprint and reporting. • Exposes the students to learn the role of public relations and media management in events.
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Learning Outcomes	<ul style="list-style-type: none"> • Knowledge of preparing event schedule, charts and tables as well as assign responsibilities to various personnel in corporate organization. • Knowledge of principles for holding an event, permissions, licences and equally aware of different emergency procedures. • Ability to conduct an event and also capable of preparing budgets, computer aided event management. • Ascertain the roles and responsibilities of event managers for different events.
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Course Objective	Event management aims to create a foundation of understanding about the concepts and importance of events, scope, technical staffs involved and to provide
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	students with a conceptual framework of event management, event services, conducting events and managing public relations. Enables the students to develop confidence for successful conduct of events by gaining adequate knowledge about event policies, procedures, reporting etc.
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V Semester B.com.

Paper 5.1 : Entrepreneurship Development

Course outcomes	<ul style="list-style-type: none"> • Students get the exposure to skills that build confidence to take up business ventures and innovation to become an entrepreneur. • They can create value for themselves and to the society as a whole. • Students get the exposure in the areas of 1) company formation (for-profit); 2) social innovation 3) intellectual property licensing.
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Learning Outcomes	<ul style="list-style-type: none"> • Students will be able to sell themselves and their ideas. Students master oral and visual presentation skills and establish a foundation of confidence in the skills necessary to cause others to act. • Students advance their skills in customer development, customer validation, competitive analysis, and iteration while utilizing design thinking and process tools to evaluate in real-world problems and projects. • Students identify and secure customers, stakeholders, and team members through networks, primary customer research, and competitive and industry analyses in order to prioritize and pursue an initial target market in real-world projects. • Students are able to create presentations and business plans that articulate and apply financial, operational, organizational, market, and sales knowledge to identify paths to value creation. • Students increase their awareness and deliberately practice the skills and disciplines necessary to increase confidence and agency; foster self-efficacy and self-advocacy; improve
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	communication and problem-solving skills.
Course Objective	<ul style="list-style-type: none"> • To impart the students the basic concepts in the area of entrepreneurship. • To make them to understand the role and importance of entrepreneurship for economic development, • Developing personal creativity and entrepreneurial initiative among them • To familiarise the stages of the entrepreneurial process and the resources needed for the successful development of entrepreneurial ventures.

V Semester B.com.

Paper 5.2 : International Financial Reporting Standards

Course outcomes	<ul style="list-style-type: none"> • Provide foundation for students to understand the accounting formalities under IFRS. • Provides knowledge to students about accounting of assets and liabilities as per IFRS. • Exposes the students about preparation of financial statements under IFRS. • Students will have an exposure about accounting of groups and consolidation of financial statements. • Gain the knowledge about disclosure requirements under IFRS.

Learning Outcomes	<ul style="list-style-type: none"> • Knowledge of theoretical study of International financial reporting standards and its relevance. • Ability of accounting for assets and liabilities as per IFRS. • Knowledge about preparation of financial statements, Statement of financial position, Comprehensive income statement and Statement of changes in equity. • Knowledge about procedure for the preparation of consolidated financial position statement.
Course Objective	<p>The objective of the subject is to enable the students to understand the need and method of presentation of financial statements in accordance with International Financial Reporting Standards. Introducing the students the accounting, recognition, measurement and disclosure requirements of assets and liabilities according to IFRS. Expose students about preparation of financial statements as per IFRS.</p>

<i>V Semester B.com.</i>	
Paper 5.3 : Income Tax - I	
Course outcomes	<ul style="list-style-type: none"> • Students will have the complete knowledge of the process of levying tax in Indian scenario. • Students will be able to determine the residential status of individuals. • They are exposed to the computation of incomes and determine the tax liability of employees' earning salary
Learning Outcomes	<ul style="list-style-type: none"> • Students will be able to identify the officers in charge of different authorities to deal with the incomes under income tax department. • Students will be able to determine the residential status of individuals. • Will be able to compute the total taxable income earned from salary and rent received from house property. • Will be able to calculate taxable income of an individual based on his residential status.
Course Objective	<ul style="list-style-type: none"> • To introduce the basic concepts of Income Tax • To familiarize the different heads of income with

	<p>its components.</p> <ul style="list-style-type: none"> • To expose the students as to the determination of residential status. • To familiarise the students with the authorities of income tax and the basic rules and regulations. • To provide the knowledge of the basis of computation of incomes from salary and income from house property.
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V Semester B.com.

Paper 5.4 : Costing Methods

Course outcomes	<p>On successful completion of this course, students will be able to:</p> <ul style="list-style-type: none"> • Acquire conceptual knowledge of the different methods of Cost Accounting. • Identify relevant and appropriate methods of costing applicable for different types industries. • Develop the skill of recording transactions and preparing various cost statements and accounts in the costing records. • Describe the role and importance of cost accounting information. • Comprehend the procedure for ascertaining Job cost, Batch cost, Process cost, Contract cost and Operating cost.
Learning Outcomes	<p>On successful completion of this course, students should be able to:</p> <ul style="list-style-type: none"> • Express the place and role of cost accounting methods in the modern business environment. • Select the costs according to their impact on business. • Differentiate the applicability of one method of costing from the other. • Identify the specifications of different costing methods. • Calculate product/service cost, estimated profit and selling price under different costing methods.
Course Objective	<ul style="list-style-type: none"> • To familiarise the students on the use of cost accounting system in different types of industries. • To enable the students to identify the suitable

	<p>method of costing applicable depending upon the nature of business.</p> <ul style="list-style-type: none"> • To facilitate the students to understand the basic concepts and methodology used to determine product/service cost. • To enable the students to interpret the result through preparation of cost statements and accounts.
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V Semester B.com.

Paper 5.5 : Advanced Accounting (Elective I)

Course outcomes	Students will know the actual procedure to be followed in the event of finalisation of insurance, investment and banking company final accounts.
Learning Outcomes	<p>After studying this paper students will be able to</p> <ul style="list-style-type: none"> • To understand to prepare final accounts of commercial banks, General Insurance Company and life insurance companies. • Practice the accounting transactions and events related to investment. • Prepare different schedules as per banking company regulations. • Recognise the cost and revenue in relation to farm accounting and allocation of common cost. • Know the various types of branches and preparation of branch accounts.
Course Objective	To familiarise the students as to the maintenance of different accounting procedures in relation to banking companies', insurance companies, farm accounting, investment accounting.

V Semester B.com.

Paper 5.6 : Goods and Services Tax (Elective II)

Course outcomes	<p>Students will be able to/ exposed to</p> <ul style="list-style-type: none"> • Distinguish between the earlier indirect tax system and the present indirect tax system.
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	<ul style="list-style-type: none"> • Analyse the benefits of GST. • Describe the provisions, types and procedure of registration. • Understand Invoicing and Input credit mechanism. • Computation of GST payable or Refundable. • Explain the types of assessment under CGST act. • Describe the provisions of audit, search and seizure. • Knowledge about GST council, GSTN and GSP.
Learning Outcomes	<ul style="list-style-type: none"> • Analyse and understand the implications of GST on different business sectors. • Identify and review business activities in line with GST. • Get Insight into recording and analysing transactions for compliance under GST. • Familiar about GST technology and the pattern of return filing. • Be able to effectively overcome implementation, compliance and enforcement issues.
Course Objective	<ul style="list-style-type: none"> • To give the students a general understanding of the GST law in the country. • To provide an insight into the practical aspects of GST and • To equip them to become Tax practioners.

VI Semester B.com.

Paper 6.1 : Business Regulations

Course outcomes	<ul style="list-style-type: none"> • The learner will be able to appreciate the relevance of business law to individuals and businesses and the role of law in an economic, political and social context. • Identify the fundamental legal principles behind Contractual agreements, Competition & Consumer laws and also Economic and Environmental laws. • Acquire problem solving techniques and to be able to present coherent and concise legal
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	arguments.
Learning Outcomes	<ul style="list-style-type: none"> • Understand the general legal boundaries and the commercial law principles that define and govern the regulation of business. • Be able to identify relevant legal issues and to understand, interpret and apply statutes and case laws in the areas pertaining to commercial law. • Exercise of proper professional and ethical responsibilities.
Course Objective	<ul style="list-style-type: none"> • To provide the students with basic and broad knowledge in Business laws. • Expose students to apply concepts, principles and theories to understand Business law issues. • To create an awareness of global business laws and their impact on businesses
Paper 6.2 : Principles and Practice of Auditing	
Course outcomes	<ul style="list-style-type: none"> • Students will be in a position to understand the significance of auditing. • Get to know the ways and means which the auditor will audit the books of accounts. • The students are exposed to the different techniques to be adopted for the implementation audit programme.
Learning Outcomes	<ul style="list-style-type: none"> • Appreciate the need for an independent or external audit and describe briefly the development of the role of the assurance provider in modern business society. • Explain the regulatory environment in which the external auditor operates • Describe the various levels of persuasiveness of different types of audit evidence and explain the broad principles of audit sampling techniques. • Understand the financial report audit process, accepting clients, followed by understanding the client, evaluating business risk and, ending in the formation of audit opinion and communication of the results to the client in the form of a report.
Course Objective	<ul style="list-style-type: none"> • To develop the fundamental concepts of Auditing. • To inculcate the knowledge of the principles and

	<p>practices of internal and external auditing.</p> <ul style="list-style-type: none"> • To help the students to understand the auditing as a component of recurrent and strategic activities, risk assessment, internal control, systems evaluation, and other contemporary audit issues and challenges. • To obtain working knowledge of generally accepted auditing procedure, techniques and skills.
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Paper 6.3 : Income Tax - II	
Course outcomes	<ul style="list-style-type: none"> • Students will have the understanding of various provisions of law to compute capital gains, income earned from business or profession. • They are exposed to the actual computation of incomes under these heads as per the provisions of Income Tax Act 1961. • Have complete knowledge of deductions available while computing the total taxable income.
Learning Outcomes	<p>Students will be able to</p> <ul style="list-style-type: none"> • Prepare a statement of taxable income under heads of income like; business or professionals like doctors, lawyer and chartered accountants. • File income tax returns to the department of Income Tax. • Appreciate the taxation policy of the government. • Analyse the impact of amendments to the tax laws in relation to these topics. • Will be confident to take up tax related areas as their vocation.
Course Objective	<ul style="list-style-type: none"> • To familiarise the students to the method of computation of taxable income with respect to Capital gains, business or profession and income from other sources. • To impart the calculations of deductions allowed under Income tax Act 1961. • To know the slab rates applicable in case of taxable income of individuals.

Paper 6.4 : Management Accounting	
Course outcomes	<p>Evaluate the significance of management accounting as a tool for financial analysis.</p> <p>Prepare reports for top management with suggestions</p>

	for improvement.
Learning Outcomes	<p>Students will be able to;</p> <ul style="list-style-type: none"> Analyse the given Balance Sheet and comment on the financial health of the company. Prepare a report with suggestions to the management for the improvement of financial performance of the company.
Course Objective	<ul style="list-style-type: none"> To familiarise the students to understand how quantitative and qualitative data may be analysed for the benefit of the management. How to use the tools of financial management like Ratios, comparative statements. How to prepare management reports.

Paper 6.5 : Business Taxation (Elective I)	
Course outcomes	<ul style="list-style-type: none"> Students will be aware of the corporate tax laws of India. Students will be aware of the method of calculating business income for taxation. The course also provides students with knowledge the difference between tax avoidance and tax planning. Understanding the corporate tax laws and uses it for tax planning and tax reduction.
Learning Outcomes	<ul style="list-style-type: none"> Students who complete this course will be able identify the difference between tax evasion and tax planning. By the end of the course students will able to describe how the provisions in the corporate tax laws can be used for tax planning. Students of the course will able to explain different types of incomes and their taxability and expenses and their deductibility. Students who complete this course will be able to compute the taxable income of a firm and a company. They will be in a position to analyse the implications of amendments to the taxation policy of the government.

Course Objective	The objective is to enable the students to understand assessment of Firms and Companies as per Income tax act, 1961 and to study the other existing Indirect tax provisions on goods not covered under GST.
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Paper 6.6 : Cost Management (Elective II)	
Course outcomes	<p>On successful completion of this course, students will be able to:</p> <ul style="list-style-type: none"> • Acquire conceptual knowledge of the different techniques of Cost Accounting. • Identify, use and interpret the results of costing techniques appropriate to different activities and decisions. • Comprehend Cost-Volume-Profit (CVP) relationships and solve CVP functions. • Develop analytical abilities to distinguish between traditional and modern approach to cost allocation. • Formulate and use standards and budgets for planning and control purposes.
Learning Outcomes	<p>On successful completion of this course, students should be able to:</p> <ul style="list-style-type: none"> • Describe the fundamental purposes of cost accounting techniques. • Critically examine the viability of certain projects with the help of Marginal Costing technique. • Substantiate the benefits of switching over from conventional approach to contemporary approach of cost allocation. • Use standard costs to prepare budgets for planning and decision-making purposes. • Investigate the difference between actual and planned cost behaviour through variance analysis.
Course Objective	<ul style="list-style-type: none"> • To acquaint the students with the techniques used to control as well as reduce the cost. • To enable the students to identify relevant information for decision making purposes in order to produce financial analysis for a range of decisions such as product-mix, pricing, outsourcing and special orders. • To encourage the students to appreciate the need to relate cost accounting techniques to contemporary thinking with regard to organizational planning and control.

	<ul style="list-style-type: none">• To equip the students with the skill of preparing, analyzing and interpreting cost accounting statements.
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