

B.COM (FINANCE AND TAXATION)

COURSE OUTCOME

SEMESTER – 1

CO1CRT01 DIMENSIONS AND METHODOLOGY OF BUSINESS STUDIES

1. Create an awareness on various components of business environment
2. Evaluate various stages and developments of business in Indian economy.
3. Analyze the concepts of E Commerce and its technological integration with business.
4. Discuss the significance of ethics and fair governance in modern business.
5. Recognize the various types of business research and the techniques to apply it in the real situation.

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1.1	2	1	3		2	2
CO1.2	2		2			2
CO1.3	2		1		2	2
CO1.4	3		1		2	1
CO1.5	1	1	1	2	1	1
TOTAL	10	2	8	2	7	8
AVERAGE	2	0.8	1.6	0.8	1.4	1.6

CO1CRT02 : FINANCIAL ACCOUNTING – 1

1. Develop awareness on the basic concepts of Accounting and be able to prepare Financial Statements.
2. Evaluate Single entry and Double entry and equip with the knowledge to do Accounting of Incomplete Records.
3. Apply accounting treatments regarding Royalty, Consignment and to prepare accounts accordingly.
4. Discuss the concepts of various accounts related with farming activities
5. Discuss the concepts of Accounting and be able to prepare Financial Statements.

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO2.1	2	3	2	2	3	1
CO2.2	1	2	1	1	2	2
CO2.3	1	2	1	1	2	2
CO2.4		2	1	0	1	
CO2.5	1	3	1	1	2	2
TOTAL	5	12	6	5	10	7
AVERAGE	1	2.2	1.2	1	2	1.4

CO1CRT03 : CORPORATE REGULATIONS AND ADMINISTRATION

1. Investigate development of Companies Act and Legal framework
2. Appraise the procedure of registration and liquidation procedure as per Companies Act, 2013.
3. Describe the concepts internal and external authority of a company
4. Recognize the role and functions of different stakeholders of the company.
5. Discuss relevance of management and administration of joint stock companies in India

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO3.1	2		2		2	2
CO3.2	2		2		1	3
CO3.3			2		2	2
CO3.4	2		1		2	2
CO3.5	3		2		2	2
TOTAL	9		9		9	11
AVERAGE	1.8		1.8		1.8	2.2

CO1CMT01 : BANKING AND INSURANCE

1. Construct a basic idea about banking functions
2. Experiment various innovations and reforms in the banking sector
3. Describe different dimensions of relationship between banker and customer
4. Describe insurance sector and various functions
5. State various reforms in this sector
6. Discuss various types of insurance and its principles and practices

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO4.1	3		2		2	3
CO4.2	2		2		2	2
CO4.3	1		2		2	2
CO4.4	1		2		2	3
CO4.5	1		2		2	2
TOTAL	8		10		10	12
AVERAGE	1.6		2		2	2.4

SEMESTER: 2

CO2CRT04 : FINANCIAL ACCOUNTING –II

1. Develop an awareness on the concepts of Hire Purchase and learn its accounting treatment.
2. Analyze the concept of branch account and its system.
3. Analyze the scope of departmental accounting.
4. Prepare the accounts of dissolution of a partnership firm.

5. Describe the major Accounting Standards and its Applicability.

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1.1	2	3	2	2	3	1
CO1.2	1	2	1	1	2	2
CO1.3	1	2	1	1	2	2
CO1.4		2	1		1	
CO1.5	1	3	1	1	2	2
TOTAL	5	12	6	5	10	7
AVERAGE	1	2.4	1.2	1	2	1.4

CO2CRT05 : BUSINESS REGULATORY FRAMEWORK

1. Create an awareness on the Indian Contract ACT 1872 and investigate the concept of contracts and its legal formalities
2. Differentiate the special contracts- Bailment and pledge
3. Discuss the contract of indemnity and contract of guarantee
4. Recognize the law of agency
5. Define the sale of goods ACT 1930

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO2.1	2		2		2	2
CO2.2	2		2		1	3
CO2.3			2		2	2
CO2.4	2		1		2	2
CO2.5	3		2		2	2
TOTAL	9		9		9	11
AVERAGE	1.8		1.8		1.8	2.2

CO2CRT06 : BUSINESS MANAGEMENT

1. Develop the basic managerial functions in a common business and non- business environment.
2. Appraise the managerial principles-contributions of F.W.Taylor and Henry Fayol.
3. Analyze various modern tools in management
4. Recognize the significant leadership and motivational theories.
5. Recognize the ability to take effective managerial decisions in various situations.

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO3.1	3		2		3	2
CO3.2	2		2		2	
CO3.3	2		2		2	2
CO3.4	3		2		2	1
CO3.5	3		2		2	1
TOTAL	13		10		11	6
AVERAGE	2.6		2		2.2	1.2

CO1CMT02 : PRINCIPLES OF BUSINESS DECISION

1. Create an insight into the relevance and importance of business decisions
2. Evaluate the application of economic theories in decision making
3. Analyze the demand theory and demand forecasting methods for new products production theory
4. Analyze the production theory and evaluation of cost output relationship
5. Recognize cost theory and pricing theory and report how price is fixed under various market conditions.

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO4.1	1		2		3	1
CO4.2	1		2		2	1
CO4.3			2		2	1
CO4.4			2		2	1
CO4.5			2		2	1
TOTAL	2		10		11	5
AVERAGE	0.4		2		2.2	1

SEMESTER :3

CO3CRT07 :CORPORATE ACCOUNTS-I

1. Create awareness on the features of Shares and Debentures and accounting treatment of redemption of preference shares, ESOP, Right shares, bonus issue and buyback of shares.
2. Evaluate the practice of underwriting of Shares and Debenture
3. Execute an exposure to the company final accounts and providing knowledge to prepare final accounts of companies as per the provisions of Companies Act 2013
4. Describe the construction of Investment accounts and its accounting treatments.
5. Discuss the ascertainment of the value of insurance policy and calculation of insurance claims under different situations.

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1.1	2	3	2	2	3	1
CO1.2	1	2	1	1	2	2
CO1.3	1	2	1	1	2	2
CO1.4		2	1		1	
CO1.5	1	3	1	1	2	2
TOTAL	5	12	6	5	10	7
AVERAGE	1	2.4	1.2	1	2	1.4

CO3CRT08 :QUANTITATIVE TECHNIQUES FOR BUSINESS- I

1. Create an insight into the basic concepts of Statistics.
2. Equip with the skills to apply the appropriate sampling survey method and collect data.
3. Execute the methods to calculate an appropriate measure of central tendency.
4. Recognize the method to calculate an appropriate measure of dispersion.
5. Recognize the method to extrapolate a value from a series and use it for forecasting.

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO2.1	2		3	3	2	2
CO2.2	2		2	3	2	2
CO2.3	1		2	3	2	2
CO2.4	1		1	3	1	2
CO2.5	1		1	3	1	2
TOTAL	7		9	15	8	10
AVERAGE	1.4		1.8	3	1.6	2

CO3CRT09 :FINANCIAL MARKETS AND OPERATIONS

1. Develop an insight into various financial markets and its operations
2. Evaluate the regulatory authorities in financial markets
3. Relate and distinguish the working of both primary and secondary market
4. Discuss capital market performance and online trading of stocks.
5. Recognize concept financial engineering

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO3.1	2		2		2	2
CO3.2	2		2		1	1
CO3.3	1		2		1	1
CO3.4	1		1		2	1
CO3.5	1		1		1	2
TOTAL	7		8		7	7
AVERAGE	1.4		1.6		1.4	1.4

CO3CRT10 :MARKETING MANAGEMENT

1. Create an insight on broader concepts of marketing and elements in marketing mix.
2. Discuss various principles and practices of marketing management,
3. Create an insight on the role of marketing in business as also to its various stakeholders including consumers and society.
4. To acquire the ability to develop marketing strategies based on product, price and physical distribution.
5. To acquire the ability to analyze marketing problems and provide solutions based on critical examination of marketing information.

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO4.1	1		2		1	1
CO4.2	1		2		2	1
CO4.3			2		2	1
CO4.4	1		1		2	1
CO4.5			1		2	1
TOTAL	3		8		9	5
AVERAGE	0.6		1.6		1.8	1

CO3OCT01 :GOODS AND SERVICES TAX

1. Develop an insight on the basic concept of goods and services tax and related terms
2. Appraise concept related to levy and collection of GST
3. Experiment the concept of time and place of goods in GST
4. Experiment the concept of input tax credit and GST payment procedures
5. Discuss the registration and returns and assessment related to GST

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO5.1	2		2		2	1
CO5.2	1		1		2	1
CO5.3	1		1		1	1
CO5.4	1		2		1	1
CO5.5	1		1		1	1
TOTAL	6		7		7	5
AVERAGE	1.2		1.4		1.4	1

SEMESTER – 4

CO4CRT11 :CORPORATE ACCOUNTS-II

1. Investigate about insurance companies and the preparation of final accounts of insurance companies as per IRDA Regulation Act.
2. Evaluate the accounts of banking companies and the preparation of final accounts of Banking Companies as per Banking Companies Act 1949
3. Execute various models of internal reconstruction and its accounting treatment.
4. Create an awareness about amalgamation, absorption and external reconstruction
5. Enable the students to gain an idea of liquidation of companies and its accounting treatment

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1.1	2	3	2	2	3	1
CO1.2	1	2	1	1	2	2
CO1.3	1	2	1	1	2	2
CO1.4		2	1		1	
CO1.5	1	3	1	1	2	2
TOTAL	5	12	6	5	10	7
AVERAGE	1	2.4	1.2	1	2	1.4

CO4CRT12 :QUANTITATIVE TECHNIQUES FOR BUSINESS-2

1. Execute the relationship between variables using correlation.
2. Design a model comprising the variables and using regression.
3. Design and construct appropriate index numbers.
4. Compute a time series analysis of data.
5. Apply the knowledge on determine the probability of simple events.

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO2.1	2		3	3	2	2
CO2.2	2		2	3	2	2
CO2.3	1		2	3	2	2

CO2.4	1		1	3	1	2
CO2.5	1		1	3	1	2
TOTAL	7		9	15	8	10
AVERAGE	1.4		1.8	3	1.6	2

CO4CRT13 :ENTREPRENEURSHIP DEVELOPMENT AND PROJECT MANAGEMENT

1. Create an entrepreneurial spirit among students
2. Equip students for individual freedom, initiative and enterprise by pursuing self-employment and small business entrepreneurship.
3. Create awareness on the opportunities and support for entrepreneurship in India
4. Apply the knowledge on the preparation of a project report
5. Recognize the registration, functions of startups

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO3.1	3		1		2	1
CO3.2	3		1		1	
CO3.3	2		1		1	1
CO3.4	1		1		2	1
CO3.5	2		1		1	
TOTAL	11		5		7	3
AVERAGE	2.2		1		1.4	0.6

CO4OCT01 :FINANCIAL SERVICES

1. Create an insight on the nature and importance of financial services.
2. Distinguish various fund based and non-fund based financial services.
3. Analyze the importance and functions of merchant bankers.
4. Discuss with venture capital and its various stages of financing.
5. Describe securitization of debt and its process.
6. Recognize the concept of credit rating and various credit rating agencies.

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO4.1	2		1		2	1
CO4.2			1		2	1
CO4.3	1		1		1	1
CO4.4	1		1		1	1
CO4.5	1		1		2	1
TOTAL	5		5		8	5
AVERAGE	1		1		1.6	1

SEMESTER -5

CO5CRT14 :COST ACCOUNTING – I

1. Create insight on basic cost concepts and the major classification of costs.
2. Appraise the relevance of material costing and methods of pricing the issue of materials in a firm.
3. Relate the costs on account of labour and measures to control such costs in a firm.
4. Apply the knowledge of allocation and apportionment of all overhead costs in an organization.
5. Apply the knowledge on preparation of cost sheet and reconciliation account for tenders and quotation pricing.

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1.1	2	1	2		2	2
CO1.2	2	1	1		1	1
CO1.3	2	1	1		1	1
CO1.4	2	1	2		1	1
CO1.5	2	1	2		2	1
TOTAL	10	5	8		7	6
AVERAGE	3	1	1.6		1.4	1.2

CO5CRT15 :ENVIRONMENT MANAGEMENT AND HUMAN RIGHTS

1. Create an awareness on the various environmental management aspects
2. Evaluate the importance of biodiversity and its conservation
3. Describe various human rights aspects
4. Discuss the impacts of RTI Act and its application
5. Discuss the relevance of ecosystem and its structure.

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO2.1	3		1		1	1
CO2.2	3		1		2	1
CO2.3	3		1		3	1

CO2.4	3		1		3	1
CO2.5	3		1		2	1
TOTAL	15		5		11	5
AVERAGE	3		1		2.2	1

CO5CRT16 :FINANCIAL MANAGEMENT

1. Create an awareness on functional areas of financial management and familiarize its principles.
2. Appraise the concept of financing decisions
3. Experiment various capital budgeting methods
4. Experiment the concept of working capital and its estimation
5. Discuss the concept of capital structure and cost of capital
6. Recognize the relevance of dividend calculations and various practice of dividend polices.

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO3.1	3		3		1	3
CO3.2	3	2	3		2	3
CO3.3	3	2	3		1	3
CO3.4	3	2	3		1	3
CO3.5	3	2	3		1	3
TOTAL	15	8	15		6	15
AVERAGE	3	1.6	3		1.2	3

CO5OCT01 :INCOME TAX – I

1. Appraise the method of computing taxable income under the head Income from salary.
2. Apply the method on computing taxable income under the head Income from house property.

3. Apply the method on computing taxable income under the head Profits and gains of business or profession.
4. Discuss on Income Tax Act,1961
5. Apply knowledge to compute taxable income under the three heads of income.

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO4.1	2		3		1	3
CO4.2	2		3		1	3
CO4.3	2		3		1	3
CO4.4	2		3		1	3
CO4.5	2		3		1	3
TOTAL	10		15		5	15
AVERAGE	2		3		1	3

SEMESTER -6

CO6CRT17 :COST ACCOUNTING –II

1. Calculate specific order costing and contract costing
2. Discuss the relevance of service costing and classification of costs of various operating costing industries
3. Discuss on the different costs incurred in various levels of processing and the wastage or losses.
4. Discuss the relevance of marginal costing and the breakeven point analysis
5. Preparation of different types of budgets and to ensure proper control of budget.

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1.1	2	3	3	1	1	3
CO1.2	2	3	3	1	1	3
CO1.3	2	3	3	1	1	3

CO1.4	2	3	3	1	1	3
CO1.5	2	3	3	1	1	3
TOTAL	10	15	15	5	5	15
AVERAGE	2	3	3	1	1	3

CO6CRT18 :ADVERTISEMENT AND SALES PROMOTION

1. Create awareness on various advertisements and key players in the industry and also understand the ethics in advertisement.
2. Analyze and make decisions regarding the most feasible advertisement appeal and media.
3. Execute pre-testing, post testing and concurrent testing of ads to determine their effectiveness.
4. Identify the dealer, customer and salesmen oriented promotion techniques.
5. Recognize various types of sales persons and also understand the steps involved in sales force management.

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO2.1	3		2		2	3
CO2.2	3		2		3	3
CO2.3	3		2		3	3
CO2.4	3		2		3	3
CO2.5	3		2		3	3
TOTAL	15		10		15	15
AVERAGE	3		2		3	3

CO6CRT19 :AUDITING AND ASSURANCE

1. Create an awareness on the principles and procedure of auditing
2. Evaluate the duties and responsibilities of auditors
3. Equip students to find out various frauds and malpractices done by companies
4. Apply the knowledge on preparation of an audit report
5. Recognize the electronic environment of auditing.

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO3.1	1		2		2	3
CO3.2	1		2		2	3
CO3.3	1		2		2	3
CO3.4	1		2		2	3
CO3.5	1		2		2	3
TOTAL	5		10		10	15
AVERAGE	1		2		2	3

CO6CRT20 :MANAGEMENT ACCOUNTING

1. Develop an awareness on management accounting practices
2. Describe the method of interpretation of financial statements
3. Computation and interpretation of various ratios based on financial statements
4. Preparation and analysis of fund flow and cash flow statements
5. Preparation and presentation of general management accounting practices.

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO4.1	2	3	3	2	1	3
CO4.2	3	3	2	2	1	3
CO4.3	3	3	2	2	1	3
CO4.4	3	3	2	2	1	3
CO4.5	3	3	2	2	1	3
TOTAL	14	15	11	10	5	15
AVERAGE	2.8	3	2.2	2	1	3

CO6OCT01 :INCOME TAX – II

1. Apply the method on computing taxable income under the head capital gains.
2. Apply the method on computing taxable income under the head Income from other sources.
3. Analyze various deductions under chapter VI A-80C to 80U of Income Tax Act,1961.
4. Discuss the income assessment procedure.
5. Discuss on clubbing provisions and carry forward and set off of losses.
6. Recognize the concepts of TDS, TCS, Advance payment of tax, tax planning, tax avoidance and tax evasion

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO5.1	1		3			3
CO5.2	2		3			3
CO5.3	2		3			3
CO5.4	2		3			3
CO5.5	2		3			3
TOTAL	9		15			15
AVERAGE	1.8		3			3