

POST GRADUATE DEPARTMENT OF COMMERCE

Under Graduate Curriculum and Syllabus

For 2019 Admission Onwards

Programme: B. Com. Vocational Model II – Finance and Taxation

Under Choice Based Credit System [CBCS]

Program Specific Outcomes (PSO)

It is expected that the graduate will be able to

1. Acquire knowledge from various fields of commerce like financial accounting auditing, taxation cost accounting , management accounting computerized accounting etc
2. Use appropriate problem solving models
3. Analyze and use appropriate problem solving strategies and critical thinking when resolving problems.
4. Use effective communication skills
5. Demonstrate an ability to assess the impact that acquiring applied skills can have on personal and career choice
6. Demonstrate a positive attitude toward lifelong healthy and well being
7. Demonstrate a willingness to practice independently and interdependently in a productive environment.

Semester 1

| Course Code | Course Name | Course Outcome |
|--------------------|--------------------------------------|---|
| COM1COR01 | Business Statistics | <ol style="list-style-type: none"> 1. Understand various term in statistics/data measurement and Collection techniques 2. Understand and apply the uses of measures of central tendency and dispersion in business 3. Understand and apply basic matrix representations for statistical data and its applications 4. Understand different types of time series components in its application in business decisions. 5. Understand different types of standardizes indices and their applications in decision making. |
| COM1COR02 | Business Regulatory Framework | <ol style="list-style-type: none"> 1. Understand and apply the general contracts under Indian contract Act of 1872 2. Understand and apply the special contracts under Indian Contract Act of 1872 3. Able to known and apply the provisions of the sale of Goods Act 1930 4. To know and evaluate the provisions of LLP Act 2008 5. To know and apply the provisions of Consumer Protection Act 1986 |
| COM1COR03 | Principles of Banking and Insurance | <ol style="list-style-type: none"> 1. Understand the evolution of banking, its development during the various phases of development in India, types of banks and types of accounts. 2. Familiarize with recent innovations and reforms in banking sector 3. Familiarize with microfinance and financial inclusion 4. Understand the need, types and social security schemes in insurance 5. Gain knowledge about the laws relating various types of insurance and IRDA rules |
| COM1COR04 | Business Organization and Management | <ol style="list-style-type: none"> 1. Identify the factors to be taken into consideration while start 2. Critically evaluate the current industrial policies and validate it with reasons 3. Analyze the evolution of classical management thought with the emerging management principles 4. Analyze the external and internal factors affecting the decision making process. 5. Understand and predict and manage the behavior of employees in the organization. |

Semester 2

| Course Code | Course Name | Course Outcome |
|-------------|---|---|
| COM2COR05 | Quantitative Techniques for Business Research | <ol style="list-style-type: none"> 1. Theoretical understanding of few mathematical models for business problem solving. 2. Understand and analyze different types of relations among variables and their applications in business research. 3. Familiarizing the probability theory in business applications 4. Analyse uncertainty using statistical models and its applications in decision making 5. Testing hypothesis in business problems. |
| COM2COR06 | Corporate Law | <ol style="list-style-type: none"> 1. Understand features of company under the Companies Act 2013 2. Develop understanding about the various steps in the formation and Incorporation of a Company 3. Familiarize the concept of share capital, issue and allotment of shares 4. Familiarize management of companies 5. Develop the understanding about company meetings and procedure for winding up |
| COM2COR07 | Advanced Financial Accounting | <ol style="list-style-type: none"> 1. Understand GAAP and convergence to IFRS 2. Prepare final accounts under single entry system following various methods 3. Familiarize in preparing Royalty accounts 4. Prepare Departmental final accounts 5. Understand the preparation of accounts for consignment and joint venture. |
| COM2COR08 | Business Communication and Management Information Systems | <ol style="list-style-type: none"> 1. Understand different types of communication channels 2. Familiarize with the preparation of job application letters 3. Familiarize with the methods of communication in business /able to write Business letters of their own 4. Develop an understanding on the importance of IT in communication /familiarize with the IT assisted communication techniques 5. Understand the basics of MIS /able to justify the importance of Management Information System |

Semester 3

| Course Code | Course Name | Course Outcome |
|-------------|---|---|
| COM3COR09 | Marketing Management | <ol style="list-style-type: none"> 1. Understand the basic Principles and functions of marketing 2. Familiarise students about market segmentation and consumer behavior 3. Develop knowledge about the price and its importance in marketing 4. Develop understanding about Logistic and Supply chain management. 5. Familiarise about the modern trends in marketing |
| COM3COR10 | Financial Management | <ol style="list-style-type: none"> 1. Understand the theories of Financial Management 2. Familiarise the different sources of funds 3. Understand the importance of Capital Structure in financial decision making 4. Familiarise the term working capital and analyze its importance in financing decisions 5. Understand the importance of dividend decisions in financing decisions and to analyze it. |
| COM3COR11 | Corporate Accounting | <ol style="list-style-type: none"> 1. Understand and apply financial statements and profits prior to incorporation 2. Understand and develop the entries for redemption of preference shares, bonus shares buyback and underwriting 3. Understand and Analyse accounting for merger, acquisition external reconstruction 4. Understand accounting for capital reduction and internal reconstruction 5. Understand Accounting for liquidators final statement |
| COM3COR12 | Business Economics | <ol style="list-style-type: none"> 1. Understand the various economic concepts underlying Economic Theories 2. Analyze the various theories of demand, market forces influencing demand and its role in decision making. 3. Familiarise with the laws of production and its significance in development of business and industry. 4. Analyze the pricing strategies adopted by market participants in various economic conditions. 5. Evaluate the significance of business cycle in economic decision making. |
| COM3COR13 | Specialization - Elective: Finance & Taxation; GST | <ol style="list-style-type: none"> 1. know about the evolution of GST and understand the important terminologies in GST 2. Understand and apply the levy and collection of GST 3. Understand registration, filing returns and payment of tax 4. understand the procedure for assessment 5. Understand the procedure for appeals |

Semester 4

| Course Code | Course Name | Course Outcome |
|-------------|--|---|
| COM4COR14 | Retailing and E-Commerce | <ol style="list-style-type: none"> 1. Understand the concept retail management 2. Equip students with E Commerce application 3. Develop Understanding about various electronic payment systems and EFT 4. Familiarise the students with various security measures in e commerce transaction 5. Apply the theoretical knowledge in setting up of e commerce web development |
| COM4COR15 | Entrepreneurship Development and Project Management | <ol style="list-style-type: none"> 1. Understand basic concepts, types and importance of entrepreneurship 2. Familiarize with social entrepreneurship 3. Understand the different project appraisal techniques. 4. Familiarize the various models of entrepreneurship 5. Understand the procedure for setting up MSME and various schemes provided by the government and various agencies involved in entrepreneurial development |
| COM4COR16 | Special Accounting | <ol style="list-style-type: none"> 1. Familiarize the students with Final Accounts of Banking Companies and to Prepare the final accounts of Banks 2. Familiarize the students with Accounts of Insurance Companies and apply it for preparing Accounts of Insurance Companies. 3. Understand the Investment accounts and apply the knowledge for preparing the Investment Accounts 4. Understand the insurance claim accounts 5. Analyze the accounts of Partnership firm at the time of dissolution |
| COM4COR17 | Environmental Management and Human Rights | <ol style="list-style-type: none"> 1. Understanding about the natural resources, ecosystem etc 2. Understanding about bio diversity and its conservation 3. Understanding about recent developments like green accounting, green banking, environmental audit etc. 4. Understanding about RTI Act 2005 5. Understanding about human right , Human rights and united Nations, environment and Human rights. |
| COM4COR18 | Specialization - Elective: Finance & Taxation Financial Markets, Institutions and Services | <ol style="list-style-type: none"> 1. Understand the various components of Indian Financial System and its significance. 2. Analyze the functions of Primary market and its role in capital contribution in a country. 3. Evaluate the need of Secondary market in channelizing the savings of public to Economic Development. 4. Understand the various Institutional investors forming part of Indian Financial System and their contributions to the Economic development of a country. 5. Analyze the various types of services extended by the Financial and non-financial intermediaries in the Financial system of a country. |

Semester 5

| Course Code | Course Name | Course Outcome |
|-------------|---|---|
| COM5COR19 | Cost Accounting | <ol style="list-style-type: none"> 1. Familiarize the different cost concept 2. Understand and Evaluate the importance of material cost in decision making and cost control 3. Understand the importance of Labour cost in total cost and evaluate its impact on profit 4. Understand the importance of overhead in total cost and apply it for cost decisions 5. Apply the knowledge of elements of cost in preparation of cost sheet and compare the profit as per cost accounts and financial accounts. |
| COM5COR20 | Financial Analysis and Reporting | <ol style="list-style-type: none"> 1. Familiarize the importance of Financial analysis and its various methods 2. Understand ratio analysis and its utility in financial analysis 3. Understand the importance and uses of Fund Flow Statements 4. Analyze utility of Cash Flow Statements and predict result from data given 5. Understand the concept Responsibility Accounting |
| COM5COR21 | Specialization - Elective: Finance & Taxation Investment Management | <ol style="list-style-type: none"> 1. Familiarize the term investment and differentiate it with speculation and gambling 2. Develop knowledge about fixed income bearing securities 3. Analyse approaches to security analysis and portfolio management 4. Understand derivatives and its various types. 5. Familiarize with investor protection and SEBI's role |
| COM5COR22 | Specialization – Elective: Finance & Taxation Income Tax I | <ol style="list-style-type: none"> 1. Understand the history of taxation in India and various definitions in the Income Tax act 1961 2. Ability to understand and calculate status and incidence of tax 3. Understand and calculate the income from Salary 4. Understand and calculate the income from House Property 5. Understand and calculate income from business or profession |
| COM5CBP01 | CBC I : (Optional) Computerized Accounting | <ol style="list-style-type: none"> 1. Familiarize computerized accounting tally9 and differentiate it with manual accounting 2. Equip students with preparation of accounts and vouchers in Tally 9 3. Equip students with preparation of accounts with inventory in Tally 9 4. Equip students with preparation of accounting with Tax in Tally 9 5. Equip students with preparation of Payroll in Tally 9 |

Semester 6

| Course Code | Course Name | Course Outcome |
|-------------|--|---|
| COM6COR23 | Applied Cost Accounting | <ol style="list-style-type: none"> 1. Understand the importance of Job Costing and contract costing in decision making and cost control and apply it for decision making. 2. Understand the method of process costing and identify the industries using it and prepare process accounts of industries 3. Understand the importance of Marginal Costing in decision making and apply it 4. Familiarize the Budget and Prepare budget for firms 5. Understand and Evaluate the importance of Standard costing in business decision making. |
| COM6COR24 | Practical Auditing | <ol style="list-style-type: none"> 1. Understand auditing, types of audit and duties and responsibilities. 2. Understand internal check and internal control system of an organization 3. Understand type duties and responsibilities in audit of limited companies 4. Understand and differentiate audit from investigation 5. Understanding the modern trends in auditing |
| COM6COR25 | Specialization - Elective: Finance & Taxation Income Tax Assessment and Planning | <ol style="list-style-type: none"> 1. Understand and calculate income from capital gain 2. Understand and calculate income from other sources 3. Understand, clubbing aggregation setoff and carry forward and deductions 4. Understand the procedure for the assessment of individuals 5. Understand income tax authorities and procedure for assessment. |
| COM6COR26 | Specialization - Elective: Finance & Taxation Income Tax II | <ol style="list-style-type: none"> 1. Understand and calculate the income and tax liability of firms and AOP 2. Understand and calculate the income and tax liability of Co-operative societies 3. Understand and calculate the income and tax liability of HUF 4. Understand and calculate the income and tax liability of companies 5. Understand differentiate the concepts of tax planning, tax evasion and tax avoidance |
| COM6CBP02 | CBC II: (Optional) Data Base Management for Business | <ol style="list-style-type: none"> 1. Develop Understanding of various concepts of Database Management System 2. Understand the structure and functioning of a Database Management System 3. Familiarise with the latest development in the field of Database Management System 4. Develop a general awareness of Microsoft Access and its uses in Database Management System 5. Experiment with the SQL in Database Management Practices |