

## DEPARTMENT OF COMMERCE

### *B.Com Model II Finance and Taxation*

#### SEMESTER 1

#### CORE COURSE

<b>CO1CRT01</b>	<b>Dimensions And Methodology Of Business Studies</b>	<b>Credits: 5</b>
CO1	Understand business and its role in society	
CO2	Familiarize business ethics and CSR	
CO3	Familiarize business environment and various dimensions	
CO4	Relate Technology integration in business	
CO5	Extend the importance and fundamentals of business research to real-life situations	

#### CORE COURSE

<b>CO1CRT02</b>	<b>Financial Accounting 1</b>	<b>Credits: 4</b>
CO1	Understand the concepts and conventions of accounting	
CO2	Prepare final accounts with adjustment entries	
CO3	Understand incomplete records	
CO4	Prepare the profit and loss in the single-entry system	
CO5	Prepare consignment account and royalty accounts, farm accounts	

#### CORE COURSE

<b>CO1CRT03</b>	<b>Corporate Regulations and Administration</b>	<b>Credits: 4</b>
CO1	Understand the framework of company law in India	
CO2	Impart an insight into the process of formation of a company	
CO3	Learn from the formation till the winding up of a company	
CO4	Understand in detail about The Companies Act, 2013	
CO5	Familiarize the management of companies in India	

#### COMPLEMENTARY COURSE

<b>CO1CMT01</b>	<b>Banking and Insurance</b>	<b>Credits: 4</b>
CO1	Explain the functions and service of commercial banks	
CO2	Identify the latest digital banking practices.	
CO3	Explain risk management in insurance and understanding of the insurance mechanism	
CO4	Create valuable insights into overview of life insurance and general insurance products	
CO5	Explain banker-customer relationship and types of negotiable instruments and their relevance in business transactions	

## SEMESTER 2

### CORE COURSE

<b>CO2CRT04</b>	<b>Financial Accounting II</b>	<b>Credits: 4</b>
CO1	Understand the concept of hire purchase, sale, and installment	
CO2	Prepare branch accounts	
CO3	Understands accounting procedures for departmental accounts	
CO4	Prepare accounting for dissolution of partnership firm	
CO5	Applicability of accounting standards	

### CORE COURSE

<b>CO2CRT05</b>	<b>Business Regulatory Framework</b>	<b>Credits: 4</b>
CO1	Understand a brief idea about the framework of Indian Business Laws	
CO2	Apply the provisions of Business Laws in business activities	
CO3	Learn in detail about the Sale Of Goods Act, 1930	
CO4	Develop a knowledge about E-contracts	
CO5	Understand the basic concepts and definitions given in the Indian Contract Act.	

### CORE COURSE

<b>CO2CRT06</b>	<b>Business Management</b>	<b>Credits: 4</b>
CO1	To understand the concept and functions and importance of management and its application.	
CO2	Understanding the importance of planning method, principles of organization and techniques of control.	
CO3	Familiarize the concept with methods and types of plans, develop the concept of delegation of MBO.	
CO4	Analyse the need for motivation theories, leadership styles and controlling techniques.	
CO5	Define the importance of various management techniques.	

### COMPLEMENTARY COURSE

<b>CO2CMT02</b>	<b>Principles of Business Decision</b>	<b>Credits: 4</b>
CO1	Explain the concept of decision making	
CO2	Demonstrate demand theory	
CO3	Illustrate production analysis	
CO4	Illustrate cost analysis	
CO5	Analyze pricing in different market periods	

### SEMESTER 3

#### CORE COURSE

<b>CO3CRT07</b>	<b>Corporate Accounting I</b>	<b>Credits: 4</b>
CO1	Familiarize with the Corporate Accounting procedures.	
CO2	Understand the accounting for Banking companies.	
CO3	Understand the preparation of final accounts of joint stock company.	
CO4	Learn about the underwriting of shares and debentures.	
CO5	Prepare and present financial statements as per the requirements of companies.	

#### CORE COURSE

<b>CO3CRT08</b>	<b>Quantitative Techniques Of Business I</b>	<b>Credits: 4</b>
CO1	Familiarize the concept of statistics.	
CO2	Provide practical exposure on calculation of measures of average.	
CO3	Learn how to apply a particular statistical tool on the data and variable under consideration.	
CO4	Apply various data types using various statistical techniques.	
CO5	Relate a formal quantitative approach to problem solving and decision making and acquire the knowledge about mean, median, mode and measures of dispersion.	

#### CORE COURSE

<b>CO3CRT09</b>	<b>Financial Markets And Operations</b>	<b>Credits: 4</b>
CO1	Understands Indian Financial system and its components and recall Financial markets and their importance.	
CO2	Understand primary market and innovative financial instruments	
CO3	Familiarize secondary market.	
CO4	Understand mutual funds and its classification.	
CO5	Familiarize with the concept of derivatives and different types	

#### CORE COURSE

<b>CO3CRT10</b>	<b>Marketing Management</b>	<b>Credits: 4</b>
CO1	Have a sound understanding of the basic principles of Marketing.	
CO2	Apply the principles of marketing in business and industry.	
CO3	Understand the Marketing Mix.	
CO4	Understand the recent trends in marketing.	
CO5	Understand pricing and physical distribution strategies which can be adopted for products and services	

## CORE COURSE

<b>CO3OCT01</b>	<b>Goods and Service Tax</b>	<b>Credits: 4</b>
CO1	Explain and illustrate GST	
CO2	Interpret levy and collection of tax	
CO3	Outline supply, time of supply and value of supply	
CO4	Interpret various documents of GST	
CO5	Classify GST Registration, Assessment, and power of authorities	

## SEMESTER 4

### CORE COURSE

<b>CO4CRT11</b>	<b>Corporate Accounting II</b>	<b>Credits: 4</b>
CO1	Prepare the accounts of insurance companies and banking companies.	
CO2	Understand the accounting procedure of internal reconstruction.	
CO3	Learn in detail about the amalgamation, absorption, and reconstruction of companies.	
CO4	Prepare the liquidators final statement of account.	
CO5	Apply legal procedure in the event of liquidation of a company.	

### CORE COURSE

<b>CO4CRT12</b>	<b>Quantitative Techniques for Business II</b>	<b>Credits: 4</b>
CO1	Outline quantitative models to decision making and problem analysis	
CO2	Provide practical exposure on calculation of measures of correlation and regression	
CO3	Introduce the students about the concept of probability	
CO4	Provide practical exposure on calculation on trend analysis	
CO5	Provide practical exposure on calculation of Index Numbers	

### CORE COURSES

<b>CO4CRT13</b>	<b>Entrepreneurship Development and Project Management</b>	<b>Credits: 4</b>
CO1	Understand the meaning and importance of entrepreneurship.	
CO2	Determine the classification of entrepreneurs and MSME.	
CO3	Able to know project identification sources and legal protections in India.	
CO4	Understands the formulation of a project and various stages.	
CO5	Explain entrepreneurial education and training and summarize institutional funding and support for start-ups in India.	

## CORE COURSES

<b>CO4OCT01</b>	<b>Financial Services</b>	<b>Credits: 4</b>
CO1	Outline Financial Services and its types	
CO2	Explain Venture capitalization, securitization, leasing and factoring	
CO3	Summarize credit rating process and agencies in India	
CO4	Compare and contrast mergers and acquisitions	
CO5	Outline recent trends in Financial Services	

## SEMESTER 5

### CORE COURSE

<b>CO5CRT14</b>	<b>Cost Accounting I</b>	<b>Credits: 4</b>
CO1	Explains various cost concepts, methods and techniques of cost accounting and control of material cost	
CO2	Understand material stock levels and pricing of materials	
CO3	Prepare labour cost in various methods	
CO4	Prepare allocation and apportionment of overheads, machine hour rates, and classification and allocation of overheads	
CO5	Prepare Cost sheet and reconciliation statements	

### CORE COURSE

<b>CO5CRT15</b>	<b>Environment Management And Human Rights</b>	<b>Credits: 4</b>
CO1	Know the values of environmental studies and natural resources	
CO2	Participate in conservation and preservation of environment discussion and contributing to the country by protecting	
CO3	Understand the concepts of human rights in India	
CO4	Evaluating the extent of environmental problems.	
CO5	Determining the scope of Environmental issues in the light of Human Rights.	

### CORE COURSE

<b>CO5CMT07</b>	<b>E-COMMERCE</b>	<b>Credits: 4</b>
CO1	Understand the key concepts and models related to E-Commerce	
CO2	Impart a knowledge to analyze consumer behavior in E-Commerce	
CO3	Should be able to gain knowledge of the legal and ethical consideration in E-Commerce.	
CO4	To familiarize various E-Commerce platforms and Technologies.	
CO5	Familiarize with the impact and future of E-Commerce	

## CORE COURSE

<b>CO5OCT01</b>	<b>Income Tax I</b>	<b>Credits: 4</b>
CO1	Relate to the history of the Income Tax Act and outline the concepts of IT	
CO2	Identify the various residential status of the assessee and its Incidence of Tax	
CO3	Compute Income from Salary	
CO4	Compute Income from House Property	
CO5	Compute Profits and Gains from Business or Profession	

## OPEN COURSE

<b>CO5OP03</b>	<b>Fundamentals of Accounting</b>	<b>Credits: 4</b>
CO1	Explains various concepts, methods and techniques of Accounting.	
CO2	Familiarize with the practical use of accounting in present scenario.	
CO3	Acquaint with advanced accounting principles and procedures	
CO4	Understand the concepts of ledger, journal, and trial balance.	
CO5	Familiarize with the concepts of trading, loss and profit.	

## SEMESTER 6

### CORE COURSE

<b>CO6CRT17</b>	<b>Cost Accounting II</b>	<b>Credits: 4</b>
CO1	Compute specific order costing methods and techniques in business decision making	
CO2	Prepare contract costing and profit on incomplete contracts and balance sheet	
CO3	Analyse process costing and joint costing	
CO4	Prepare breakeven point, Cost volume and profit analysis	
CO5	Understand budget and budgetary control and prepare different budgets	

### CORE COURSE

<b>CO6CRT18</b>	<b>Advertisement And Sales Management</b>	<b>Credits: 4</b>
CO1	Explain the strategy and concept of advertising	
CO2	Illustrate different methods of sales promotion	
CO3	Interpret the functions of advertising and marketing	
CO4	Explain the components of sales promotion mix, sales promotion strategies and budgets	
CO5	Determine the effectiveness of advertising research	

## CORE COURSE

<b>CO6CMT09</b>	<b>Income tax Assessment and Planning</b>	<b>Credits: 4</b>
CO1	To understand the fundamental principles, concepts and provisions of income tax laws in relevant jurisdiction	
CO2	To enable students accurately assess and calculate income tax liabilities for Individuals and business.	
CO3	To equip the students with latest developments and changes in the income tax filed	
CO4	Gain proficiency in conducting research on tax laws, regulations to provide accurate advice and support tax planning.	
CO5	Familiarize with the latest trends in tax assessment and planning	

## CORE COURSE

<b>CO6CRT20</b>	<b>Management Accounting</b>	<b>Credits: 4</b>
CO1	Understand and prepare the various methods of analyzing financial statements	
CO2	Apply various ratios	
CO3	Prepare cash flow statement and fund flow statement	
CO4	Analyse and interpret the financial statement.	
CO5	Familiarize students with advanced accounting principles and procedures	

## CORE COURSE

<b>CO6OCT01-</b>	<b>Income Tax II</b>	<b>Credits: 4</b>
CO1	Compute concept of Capital Gain and Chargeability	
CO2	Calculate income from other sources	
CO3	Demonstrate the concept of clubbing of income and set off and carry forward of losses	
CO4	Classify the deductions under Chapter VI A	
CO5	Illustrate the assessment procedures and powers and classify different types and areas of assessment	