

SREE SANKARA VIDYAPEETOM COLLEGE, VALAYANCHIRANGARA

DEPARTMENT OF COMMERCE

B.COM MODEL I (FINANCE & TAXATION)

Programme Outcome

B. Com is one of the most sought after career oriented professional programs offered at the bachelor's level. A B. Com degree opens up innumerable career options and opportunities to the students. A B. Com program also prepares one to start a business of his/her own in the capacity of an entrepreneur.

PO – 1: After completing three years for Bachelors in Commerce (B. Com) program, students would gain a thorough grounding in the fundamentals of Commerce and Finance.

PO – 2: The commerce and finance focused curriculum offers a number of specializations and practical exposures which would equip the student to face the modern-day challenges in commerce and business.

PO -3 The all-inclusive outlook of the course offer a number of value based and job oriented courses ensures that students are trained into up-to-date. In advanced accounting courses beyond the introductory level, affective development will also progress to the valuing and organization levels.

Programme Specific Outcome

PSO1: Understand methodology of learning commerce, entrepreneurship and management.

PSO2: Understand the basic concepts and applicability in accounting and finance and acquire complementary skills for the same.

PSO3: Understand the legal and application aspects of taxation and the management theorem including GST.

PSO4: Understand and develop theoretical and practical skills in banking and financial services.

Course Outcomes

Semester- 1

Sl.No	COURSE CODE	COURSE NAME	CREDIT	HOURS PER WEEK
1		Language- English-I	4	5
2		Second Language	4	4
3	CO1CRT01	Dimensions and Methodology of Business Studies	2	3
4	CO1CRT02	Financial Accounting I	4	5
5	CO1CRT03	Corporate Regulations and Administration	3	4
6	CO1CMT01	Banking and Insurance	3	4
		TOTAL	20	25

Core Course -1: DIMENSIONS AND METHODOLOGY OF BUSINESS STUDIES

Instructional Hours: 54

Credit: 2

Course Outcome

On the successful completion of this course the students will be able to:

CO1: Develop awareness about business and business environment.

CO2: Understand business and its role in society.

CO3: Follow Business ethics and CSR.

CO4: Apply technology integration in business.

CO5: Analyse the developments of business in the Indian economy since independence.

CO6: Introduce the concept of research and structure of research report.

Core Course -2: FINANCIAL ACCOUNTING– I

Instructional Hours: 90

Credit: 4

Course Outcome

On the successful completion of this course the students will be able to:

- CO1: Understand the principles and concepts of Accountancy.
- CO2: Prepare books of accounts for further reference.
- CO3: Understand the double entry system to prepare the accounts.
- CO4: Prepare Royalty Accounts and Consignment accounts.
- CO5: Prepare Farm Accounts.

Core Course 3: CORPORATE REGULATIONS AND ADMINISTRATION

Instructional Hours: 72

Credit: 3

Course Outcome

On the successful completion of this course the students will be able to:

- CO1: Understand fundamentals of Company Law and provisions of the Companies Act, 2013.
- CO2: Understand the Memorandum of Association and Articles of Association.
- CO3: To acquaint the students with the duties and responsibilities of Key Managerial Personnel
- CO4: Understand the types of company.
- CO5: Understand the prospectus and contents of prospectus.
- CO6: Understand the winding up procedures.

Complementary Course 1: BANKING AND INSURANCE

Instructional Hours: 72

Credit: 3

Course Outcome

On the successful completion of this course the students will be able to:

- CO1: Understand the evolution of banking.
- CO2: Evaluate the innovations and reforms in banking.
- CO3: Understand the digital banking transactions.
- CO4: Familiarize the concepts of insurance
- CO5: Analyse different types of insurance.

Semester- 2

Sl.No	COURSE CODE	COURSE NAME	CREDIT	HOURS PER WEEK
1		Language- English-I	4	5
2		Second Language	4	4
3	CO2CRT04	Financial Accounting II	4	5
4	CO2CRT05	Business Regulatory Framework	3	4
5	CO2CRT06	Business Management	3	3
6	CO2CMT02	Principles of Business Decisions	3	4
		TOTAL	21	25

Core Course -4 FINANCIAL ACCOUNTING – II

Instructional Hours: 90

Credit: 4

Course outcome:

On the successful completion of this course the students will be able to:

CO1: Prepare Hire Purchase accounts.

CO2: Prepare Branch and Departmental Accounts.

CO3: Get thorough knowledge on the accounting practice prevailing in partnership firms.

CO4: Prepare departmental accounts

CO5: Understand the various accounting Standards

Core Course -5 BUSINESS REGULATORY FRAMEWORK

Course outcome:

Instructional Hours: 72

Credit 3

Course outcome:

On the successful completion of this course the students will be able to:

CO1: Understand the concept of law of contract.

CO2: Analyse the duties and rights in special contracts.

CO3: Understand the contract of guarantee

CO4: Identify agency, agent and principal, creation and termination of agency.

CO5: Understand the Sales of Goods Act, 1930.

Core Course -6: BUSINESS MANAGEMENT

Instructional Hours: 54

Credit: 3

Course outcome:

On the successful completion of this course the students will be able to:

CO1: Understand the concept, functions and importance of management and its application.

CO2: Understand principles, functions and different management theories.

CO3: Develop the knowledge of business and management principles.

CO4: Understand Organizing and Organization structure.

Complementary Course -2 – PRINCIPLES OF BUSINESS DECISIONS

Instructional Hours: 72

Credit: 3

Course outcome:

On the successful completion of this course the students will be able to:

CO1: Apply marginal analysis to the “firm” under different market conditions.

CO2: Understand the causes and consequences of different market structures.

CO3: Understand the meaning of marginal revenue and marginal cost and their relevance for firm profitability.

CO4: Understand how households (demand) and businesses (supply) interact in various market structures to determine price and quantity of a good produced

CO5: Represent demand, in graphical form, including the downward slope of the demand curve and what shifts the demand curve.

Semester 3

Sl.No	COURSE CODE	COURSE NAME	CREDIT	HOURS PER WEEK
1		English	3	3
2	CO3CRT07	Corporate Accounts I	4	5
3	CO3CRT08	Quantitative Techniques for Business- 1	4	5
4	CO3CRT09	Financial Markets and Operations	3	4
5	CO3CRT10	Marketing Management	3	3
6	CO3OCT01	Goods and Service Tax	4	5
		TOTAL	21	25

Core Course -7 CORPORATE ACCOUNTS - I

Course Outcome

Instructional Hours: 90

Credit: 4

On the successful completion of this course the students will be able to:

CO1: understand accounting for Issue, Forfeiture, Re-Issue and Redemption of shares.

CO2: calculate underwriter's liability.

CO3: prepare company final accounts.

CO4: prepare investment accounts.

CO5: understand the computation of insurance claim.

Core Course -8 QUANTITATIVE TECHNIQUES FOR BUSINESS - I

Instructional Hours: 90

Credit: 4

Course Outcome

On the successful completion of this course the students will be able to:

CO1: familiarizes the concept of statistics

CO2: understand the concept of population and sample.

CO3: provide practical exposure on calculation of various measures of averages.

CO4: independently calculate basic statistical parameters (mean and measures of dispersion)

CO5: understand the concepts of interpolation and extrapolation.

Core Course -9 FINANCIAL MARKETS AND OPERATIONS

Instructional Hours: 72

Credit: 3

Course Outcome

On the successful completion of this course the students will be able to:

CO1: Understand the Indian financial system and financial markets

CO2: Understand the functions of New issue market.

CO3: Understand the role and functions of stock exchanges

CO4: Analyse mutual fund investment

CO5: Understand the features of derivatives

Core Course 10: MARKETING MANAGEMENT

Instructional Hours:54

Credit: 3

Course Outcome

On the successful completion of this course the students will be able to:

CO1: Understand the concept of marketing and marketing mix

CO2: Familiarise the term PLC and factors influencing pricing.

CO3: Understand the role of pricing in marketing strategy.

CO4: Understand the concept of physical distribution mix.

CO5: Analyse the recent trends in marketing.

Optional – 1- GOODS AND SERVICES TAX

Instructional hours 90

Credit 4

Course Outcome

On the successful completion of this course the students will be able to:

CO1: understand the concepts indirect tax and GST

CO2: understand the importance of GST in the Indian economy.

CO3: Analyse taxable events under GST and Supply.

CO4: familiar with the registration and return filing under GST.

CO5: aware about offence and penalties under GST.

SEMESTER - IV

Sl.No	COURSE CODE	COURSE NAME	CREDIT	HOURS/ WEEK
1		English	3	3
2	CO4CRT11	Corporate Accounts II	4	6
3	CO4CRT12	Quantitative Techniques for Business- II	4	6
4	CO4CRT13	Entrepreneurship Development and Project Management	4	5
5	CO4OCT01	Financial services	4	5
		TOTAL	19	25

Core Course 11: CORPORATE ACCOUNTS – II

Instructional Hours -108

Credit - 4

On the successful completion of this course the student will be able to

CO1: Compute the financial statements of Insurance Companies.

CO2: Understand the preparation of financial statements of Banking Companies.

CO3: Solve the accounting problems relating to Amalgamation, Absorption and External Reconstruction of Companies.

CO4: Explain about Internal Reconstruction.

CO5: Summarize the accounting procedures for Liquidation of Companies.

Core Course 12: QUANTITATIVE TECHNIQUES FOR BUSINESS- II

Instructional Hours: 108

Credit : 4

On the successful completion of this course the student will be able to

CO1: understand the concepts of correlation and regression analysis.

CO2: Learn to construct various index numbers under different methods.

CO3: understand time series analysis and determine trend.

CO4: familiarise the concepts and theories of probability.

CO5: Familiarise with more advanced tools of data analysis.

Optional Core – 2: FINANCIAL SERVICES

Instructional Hours: 90

Credit: 4

On completion of this course the students will be able to

CO1- understand the fundamentals of financial services and players of financial sector.

CO2- understand the concept of merchant banking and issue management.

CO3- familiarise about leasing and hire purchase concepts.

CO4- identify the various types of mergers and acquisition.

Core Course -13**ENTREPRENEURSHIP DEVELOPMENT AND PROJECT MANAGEMENT****Instructional Hours: 90****Credit - 4***On completion of this course the students will be able to*

CO1- Understand the concept of entrepreneurship and entrepreneurial skills and traits.

CO2- Familiarise with the type of entrepreneurship.

CO3- Develop project ideas, Protecting the ideas and preparing project report.

CO4- Identify various entrepreneurial development schemes and programmes.

CO5- Start up a venture.

SEMESTER - V

Sl.No	COURSE CODE	COURSE NAME	CREDIT	HOURS/ WEEK
1	MCO5CRT14	Cost Accounting – 1	4	6
2	MCO5CRT15	Environment Management and Human Rights	4	5
3	MCO5CRT16	Financial Management	4	5
4	MCO5CBT01	Income Tax- I	4	5
5		OPEN COURSE-	3	4
		TOTAL	19	25

SEMESTER - V

Core Course: COST ACCOUNTING- I

Instructional Hours: 108

Credit: 4

On the successful completion of this course the students will be able to:

- CO1: Familiarise with cost concepts and learn the fundamentals of cost accounting as a separate system of accounting.
- CO2: Understand different methods of determining stock levels and material pricing using LIFO, FIFO, Weighted and simple average methods.
- CO3: Compute labour cost using differential piece rate systems, incentive plans and identify the causes of labour turnover.
- CO4: Prepare overhead distribution summary by primary, secondary and simultaneous equation methods.
- CO5: Produce cost sheet, tenders and reconciliation statements.

Core Course 15: ENVIRONMENT MANAGEMENT AND HUMAN RIGHTS

Instructional Hours: 90

Credit: 4

On completion of this course the students will be able to

- CO1- Understand environmental management approaches in India and internationally
- CO2- Describe how human activities affected various natural resources such as forest, water, soil and air
- CO3- Create environmental management analysis reports of a locality independently and within team environments.
- CO4- Analyse the reasons for global and local environment issues scientifically
- CO5- Evaluate the provisions of Right to Information Act as a transformative legislation
- CO6-Outline the major developments in the field of human rights in India

Optional Core-III: INCOME TAX- I

Instructional Hours-90

Credit-4

On completion of this course the students will be able to

CO1- know the basic concepts of income tax.

CO2- determine residential status of Individual, HUF, AOP/BOI and Company.

CO3- Compute Income from salary.

CO4- Build an idea about income from house property and it's computation.

CO5- Compute profit and gains from business or profession.

Core Course 16-FINANCIAL MANAGEMENT

Instructional Hours: 90

Credit: 4

On completion of this course the students will be able to

CO1- Understand the concept of financial Management.

CO2- Analyse the capital structure and understand theories of capital structure.

CO3- Familiarise the concept of cost of capital.

CO4- Estimate Working Capital Requirement

CO5- Evaluate various dividend policies and various dividend models.

Semester- 6

Sl.No	COURSECODE	COURSE NAME	CREDIT	HOURS/WEEK
1	CO6CRT17	Cost Accounting – 2	4	6
2	CO6CRT18	Advertising and Sales Management	3	4
3	CO6CRT19	Auditing and Assurance	4	5
4	CO6CRT20	Management Accounting	4	5
5	CO6OCT01	Income Tax II	4	5
6	CO6PR01	Project and Viva	1	-

		TOTAL	20	25
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Core Course 17: COST ACCOUNTING- II

Instructional Hours: 108

Credit: 4

On completion of this course the students will be able to

- CO1 -understand the process to compute total cost of a product.
- CO2- accumulate total cost of a contract assigned.
- CO3- prepare various budgets.
- CO4- calculate Marginal cost, Contribution, and understand the concept of variance analysis.
- CO5- understand the concept of Job costing and Batch Costing.

Core Course 17: ADVERTISING AND SALES MANAGEMENT

Instructional Hours: 72

Credit: 3

- CO1. Describe different types of advertisement.
- CO2 Identify key players in advertising industry.
- CO3 Discuss the ethics in advertisement.
- CO4 Identify and make decisions regarding the most feasible advertising appeal and media mix.
- CO5 Conduct pre-testing, post testing and concurrent testing of ads to determine their effectiveness.
- CO6 Identify the dealer oriented promotion techniques, customer oriented promotion techniques and the salesmen oriented promotion techniques.
- CO7 Describe different types of sales persons
- CO8 Explain the steps involved in sales force management

Optional core IV INCOME TAX II

Instructional Hours – 90

Credits: 4

On completion of this course the students will be able to

- CO1- Develop an idea about capital gain.
- CO2- Enlighten the concept of income from other sources.
- CO3- Understand set off and carry forward of losses.
- CO5- Determine the concept of assessment of individual and computation of tax liability.
- CO6 – Familiarise with Income Tax Authorities and their powers.

Core Course 19: AUDITING AND ASSURANCE

Instructional Hours – 90

Credits: 4

On completion of this course the students will be able to

- CO1- Familiarise audit concepts, qualification of an auditor and role of auditing in the present scenario
- CO2- Identify the procedure for conducting audit, physical verification and methods and techniques for auditing.
- CO3- Evaluate internal check, internal audit and vouching of various transactions and valuation and verification of assets and liabilities.
- CO4- Recognises the procedure for conducting audit of a limited company.
- CO5 - Analyse different types of auditing develop audit procedure for conducting audit and investigation when fraud is suspected.

Core Course 20: MANAGEMENT ACCOUNTING

Instructional Hours: 90

Credit: 4

On completion of this course the students will be able to

- CO1- Understand the concept of management accounting.
- CO2- apply various tools for analysing financial statements.
- CO3-. Understand the importance of ratio analysis.
- CO4- prepare cash flow and fund flow statement.
- CO5 - analyse the concept of social responsibility accounting.