

**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
		<b>TOTAL</b>	<b>20</b>	<b>25</b>

#### 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
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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
		<b>TOTAL</b>	<b>21</b>	<b>25</b>

### **Core Course -4 FINANCIAL ACCOUNTING – II**

**Instructional Hours: 90Credit: 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
		<b>TOTAL</b>	<b>21</b>	<b>25</b>

#### 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**

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



## **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 ANDPROJECT MANAGEMENT****Instructional Hours: 90Credit - 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**

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

## 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 its 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**

<b>Sl.No</b>	<b>COURSECODE</b>	<b>COURSE NAME</b>	<b>CREDIT</b>	<b>HOURS/WEEK</b>
<b>1</b>	CO6CRT17	Cost Accounting – 2	<b>4</b>	<b>6</b>
<b>2</b>	CO6CRT18	Advertising and Sales Management	<b>3</b>	<b>4</b>
<b>3</b>	CO6CRT19	Auditing and Assurance	<b>4</b>	<b>5</b>
<b>4</b>	CO6CRT20	Management Accounting	<b>4</b>	<b>5</b>
<b>5</b>	CO6OCT01	Income Tax II	<b>4</b>	<b>5</b>
<b>6</b>	CO6PR01	Project and Viva	<b>1</b>	<b>-</b>
		<b>TOTAL</b>	<b>20</b>	<b>25</b>

## **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.