

Research and PG Department of Commerce

St. Dominic's College Kanjirapally

Programme Offered and Expected Outcome

Bachelor of Commerce – Model 1 Finance and Taxation (B.Com-Model I)

Programme Outcome

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| PO1 | Familiarize students with various forms of business and their role in society |
| PO2 | Acquaint students with the economic concepts and principles underlying business decision making |
| PO3 | Provide students with theoretical and practical knowledge in accounting, management, auditing, taxes and business laws and there by prepare them for careers in these respective fields |
| PO4 | Make Students aware of the opportunities and support for entrepreneurship in India to empower students with sufficient knowledge to start up their venture with confidence |
| PO5 | Enable the students to understand the duties and responsibilities of auditors and to undertake the work of auditing |
| PO6 | Give the students a general understanding of direct and indirect tax law in the country with a practical perspective and employability to the students in the commercial tax practices |

Programme Specific Outcome

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| PSO1 | Equipping the students with the skill of preparing books of accounts and financial statements of various types of business |
| PSO2 | Familiarizing the students with the management, administration and legal framework influencing business decisions |
| PSO3 | Enabling the students to acquire basic concepts and practice of Banking and Insurance sector and to equip them to pursue career in Banking and Insurance |
| PSO4 | Facilitating students to understand the concepts and principles of business management, marketing management, advertising and sales promotion |
| PSO5 | To make the students understand the role of statistics and quantitative techniques in business and familiarize them with basic tools of data analysis and forecasting |
| PSO6 | To familiarize the students with functional areas of financial management, financial market operations in India and to create an understanding about recent trends in financial services sector |
| PSO7 | To acquaint the students with management accounting techniques for the analysis and interpretation of financial statements and to study the basic framework of financial reporting |
| PSO8 | To acquaint the students with different methods and techniques of costing and to enable the students to identify the methods and techniques applicable for different types of industries |

| Course Code | Course Title | Course Outcomes | |
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| Semester:- I | | | |
| CO1CRT01 | Dimensions and Methodology of Business Studies | CO1 | To create understanding on the role of business in society |
| | | CO2 | To familiarize the technology integration in business |
| | | CO3 | To inculcate the fundamentals of business research in the life of students |
| CO1CRT02 | Financial Accounting I | CO1 | To enable the students to prepare final accounts |
| | | CO2 | To equip the students with the skill of preparing financial reports from incomplete records |
| | | CO3 | To familiarize the students with the preparation of financial reports for different types of business |
| CO1CRT03 | Corporate Regulations and Administration | CO1 | Familiarise the students with the management and administration of joint stock companies in India as per Companies Act, 2013 |
| | | CO2 | Gain knowledge about various provisions relating to share allotment |
| | | CO3 | Acquire knowledge on procedure of winding up of companies |
| CO1CMT01 | Banking and Insurance | CO1 | To provide the students an understanding about the basic concepts and practice of banking |
| | | CO2 | To familiarize the students with recent trends and innovations in the banking sector. |
| | | CO3 | To provide the students an understanding about the relationship between banker and customer |
| | | CO4 | To provide the students an understanding about the basic concepts and the principles of Insurance |
| | | CO5 | To familiarize the students about various kinds insurance |

Semester:- II

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| CO2CRT04 | Financial Accounting II | CO1 | To make the students competent in preparing the financial accounts of businesses with different branches or departments. |
| | | CO2 | To acquaint the students with the preparation of accounts in case of dissolution of a partnership firm |
| | | CO3 | To familiarize the students with the implications of important Accounting Standards |
| CO2CRT05 | Business Regulatory Framework | CO1 | Familiarising with legal framework influencing business decisions |
| | | CO2 | Understand about special contracts relating to bailment, pledge, indemnity and guarantee |
| | | CO3 | Familiarising the learner with the legal provisions of Sale of Goods Act 1930 and its practical applicability |
| CO2CRT06 | Business Management | CO1 | To provide conceptual understanding of principles and practice of management |
| | | CO2 | Demonstrate a basic understanding of business management. |
| | | CO3 | To familiarize with the contemporary issues in management |
| CO2CMT02 | Principles of Business Decisions | CO1 | To familiarize the students about the concept of decision-making and application of economic theories in decision-making |
| | | CO2 | To provide the students an understanding about concept of demand, demand theory demands forecasting |
| | | CO3 | To make the students familiarise about production function and analysis |
| | | CO4 | To make students understand the concept of Cost analysis |

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| | | CO5 | To make the students familiar with the pricing in different markets |
| Semester:- III | | | |
| CO3CRT07 | Corporate Accounts -I | CO1 | Learn about the accounting procedures in the companies regarding issue of shares and debentures, bonus issue and right issue, redemption, buyback and underwriting. |
| | | CO2 | Know about the final accounts of the companies and to differentiate profit prior to incorporation and post incorporation profits in companies accounts. |
| | | CO3 | Understanding about the investment accounts and the fire insurance claims of companies. |
| CO3CRT08 | Quantitative Techniques for Business- 1 | CO1 | Have an introductory idea about statistical methods and tools that are essential for the empirical and analytical study of Business that helps to tackle business problems through the use of statistical techniques. |
| | | CO2 | Describe basic statistical techniques for data collection, presentation and analysis. |
| | | CO3 | Be able to read and interpret statistical information and be able recognize when meaningful statistics are (and are not) being used. |
| CO3CRT09 | Financial Markets and Operations | CO1 | To familiarize the students with the different financial instruments available in the market to enable informed financial decision making |
| | | CO2 | To acquaint the students with the regulatory system for financial markets in India |
| | | CO3 | To enable the students to engage in or take up jobs related to securities trading and to offer financial market related basic advisory services |

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| CO3CRT 10 | Marketing Management | CO1 | To understand the different marketing strategies used by business firms. |
| | | CO2 | To understand branding and also the different pricing strategies adopted in the marketing process. |
| | | CO3 | To understand logistics and supply chain management and a familiarization with recent trends in marketing. |
| CO3OCT01 | Goods and Services Tax | CO1 | Familiarize the students a general understanding of GST law prevailing in the country |
| | | CO2 | Enhance the employability of the students by familiarizing them with the practical aspect of GST |
| | | CO3 | Encourage students to pursue career in commercial tax practice |
| Semester:- IV | | | |
| CO4CRT11 | Corporate Accounts II | CO1 | To introduce and develop knowledge in the preparation of Banking and Insurance Company Accounts as per Companies Act 2013 |
| | | CO2 | To understand the accounting procedure for reconstruction of company's including internal, external, amalgamation and absorption. |
| | | CO3 | Enable the students to gain an idea on liquidation of companies which helps them to handle different financial issues related to the companies in an effective way as per companies Act 2013. |
| CO4CRT12 | Quantitative Techniques For Business II | CO1 | To instill analytical and computational ability among the students. |
| | | CO2 | Equipped to evaluate primary data using appropriate statistical tools |
| | | CO3 | Acquire skill to carry out descriptive analysis on primary and secondary data |

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| CO4CRT13 | Entrepreneurship Development & Project Management | CO1 | Develop entrepreneurial spirit among students |
| | | CO2 | Empower students with sufficient knowledge to start up their venture with confidence |
| | | CO3 | Make them aware of the opportunities and support for entrepreneurship in India |
| | | CO4 | Mould young minds to take up challenges and become employer than seeking employment |
| CO4OC T01 | Financial Services | CO1 | To get a basic understanding of different financial services and also about merchant bankers. |
| | | CO2 | To familiarize students with venture capital and securitization of debt and the provisions of SARFAESI Act 2002. |
| | | CO3 | Develop and understanding about leasing and different forms of factoring. |
| | | CO4 | To acquaint basic knowledge about credit rating and to familiarize different credit rating agencies in India. |
| | | CO5 | To understand different means for expansion of business firms and to acquaint knowledge on Mergers, acquisitions and take over. |
| Semester:- V | | | |
| CO5CRT14 | Cost Accounting-1 | CO1 | Familiarize students with the fundamentals of cost accounting |
| | | CO2 | Acquaint students with inventory control and control of labor cost |
| | | CO3 | Familiarize students with accounting for overhead and preparations of cost sheet. |
| CO5CRT15 | Environment Management and Human Rights | CO1 | To introduce the multi disciplinary nature of environment studies, natural resources and threats for the environment |
| | | CO2 | Understanding the emerging environmental and |

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| | | | biodiversity issues as ozone depletion, climate change, energy crisis, nuclear issues, waste accumulation etc .and the viability of posited solutions. |
| | | CO3 | Identify and reflect on the limits and utility of human rights norms (international and domestic) and its effect on environment protection |
| CO5CRT16 | Financial Management | CO1 | Familiarize the students with the functional areas and principles of financial management |
| | | CO2 | Equip students with the required knowledge to take various financial decisions in business |
| | | CO3 | Provide students an exposure to various investment decisions used in business |
| CO5OCT01 | Income Tax I | CO1 | Familiarising the students with Income tax act 1961, its amendments and latest rates of tax |
| | | CO2 | Learner should get awareness about residential status and various exempted incomes |
| | | CO3 | Able to compute income taxable under the first three heads of income |
| C05OP03 | Fundamentals of Accounting | CO1 | Familiarize the students with different accounting concepts and conventions |
| | | CO2 | To gain working knowledge on Journal and Ledger. |
| | | CO3 | To get and understanding on different subsidiary books and also about petty cash book. |
| | | CO4 | To equip the students with practical knowledge on preparation of trial balance and final accounts. |
| Semester:- VI | | | |
| C06CRT17 | Cost Accounting-II | CO1 | Familiarize student with different costing method, technique and help identify the application of different method in industries. |
| | | CO2 | Acquaint student with operating and process costing |

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| | | | applicable to different industries |
| | | CO3 | Familiarize students with Marginal costing mechanism and budgetary control system. |
| CO6CRT18 | Advertisement and Sales Management | CO1 | Make the students aware of the strategy, concept and methods of advertising and sales promotion. |
| | | CO2 | Familiarize students with application of advertising and sales promotion in business and industry |
| | | CO3 | Equip students with sales promotion and personnel selling skills |
| CO6CRT19 | Auditing and Assurance | CO1 | Understand the concepts and principles of auditing, auditing process and the objectives of auditing. |
| | | CO2 | Familiarize the importance of internal control and internal check system in an organization and the duties and liabilities of a company auditor. |
| | | CO3 | Understanding the special audits and investigation duty of auditor and make the students acquainted with the form, content and importance of the reports provided at the end of the audit or assurance service. |
| CO6CRT 20 | Management Accounting | CO1 | To understand the meaning, functions and tools of management accounting. |
| | | CO2 | To gain practical knowledge about Vertical and Horizontal Financial Analysis. |
| | | CO3 | Develop an understanding about ratio analysis |
| | | CO4 | To acquaint the students with working knowledge on the preparation of Cash Flow Statement and Fund Flow Statement. |
| CO6OCT01 | Income Tax II | CO1 | Learner should be able to compute Total Income and tax payable by individuals |
| | | CO2 | Able to understand various types of returns to be filed by an individual including e-filing |

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| | | CO3 | Acquire knowledge about the assessment procedure of individuals, TDS and advance payment of tax and application in various situations |
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