

BACHELOR OF COMMERCE

Programme specific outcome

PSO-1 - Students will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals

PSO-2 - Learners will be able to do higher education and advance research in the field of commerce and finance.

PSO – 3 - Students will demonstrate progressive affective domain development of values, the role of accounting in society and business

PSO – 4 - Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.

PSO – 5 - Students will learn relevant managerial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business

PSO -6 - Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses

Course Outcome

SEMESTER 1

Core Course: DIMENSIONS AND METHODOLOGY OF BUSINESS STUDIES

Instructional Hours:54

Credit:2

Objectives

- *To understand business and its role in society*
- *To have an understanding of Business ethics and CSR*
- *To comprehend the business environment and various dimensions*
- *To familiarize Technology integration in business*
- *To introduce the importance and fundamentals of business research*

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Providing an understanding about the prevailing Business Environment and its influence on Business and giving an insight about various forms of Business and its stakeholders.	Understand	PSO2

2	Develop an awareness about the stages of development of Indian Economy since independence, LPG, NITI Aayog, Make in India campaign etc.	Understand	PSO2
3	Impart knowledge in the area of technology integration in business, various E-Commerce transactions and models also various online payment methods.	Understand	PSO2
4	Develop a clear understanding about Business Ethics, arguments favouring and against business ethics, Social Responsibility of business and Corporate Governance.	Understand	PSO2
5	Develop a thorough understanding about the basic concepts of Research, Research Process and Research Reporting	Understand& Apply	PSO9

Core Course: FINANCIAL ACCOUNTING– I

Instructional Hours: 90

Credit:4

Objective: *To equip the students with the skill of preparing accounts and financial statements of various types of business units other than corporate undertakings*

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Providing an understanding on basic principles of Accounting Concepts, Conventions, Capital and Revenue Expenditure - Revenue Receipts, Accounting Standards and enabling to prepare basic financial statements with adjustments.	Understand& Apply	PS01
2	Develop an in depth knowledge on conversion of single entry to double entry, Statement of affairs, preparation of final accounts from incomplete records.	Understand& Apply	PS01
3	Providing an understanding on Royalty Accounts, Minimum Rent , Short Working, Govt. Subsidy in case of Strikes/Lockouts	Understand& Apply	PS01

4	Develop a clear understanding on Consignment, accounting of consignment transactions, Delcredre commission, Valuation of Stock – Normal and Abnormal Loss	Understand&Apply	PS01
5	Acquaint the students with theoretical aspects of Farm Accounts make them well versed in recording of farm transaction, preparation of farm account, crop account, dairy account, livestock account etc, preparation of final accounts of farmingactivities.	Understand & Apply	PS01

Core Course: CORPORATE REGULATIONS AND ADMINISTRATION

Instructional Hours:72

Credit:3

Objective: To familiarize the students with the management and administration of joint stock companies in India as per Companies Act,2013

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Familiarize with Company History and framework of Company Law in India, Companies Act 2013 and impart an idea about various types of associations.	Understand	PS03
2	To understand the procedures for formation of a Company, to familiarize with the basic documents and related laws with regard to a company.	Understand	PSO2, PS03
3	To impart an idea about issue of various kinds of Shares/debentures and familiarize with the documents required on issue of shares, voting rights of shareholders, liabilities and penal provisions	Understand	PSO3, PSO6, PSO8
4	After learning the course the student should be aware of mode of acquiring membership in a Company , various laws with regard to members, provisions related with various kinds of meetings, Board of Directors, Auditors and CSR	Understand	PSO3

5	Familiarize with windingup procedures of Company understand the laws related with winding up	Understand	PSO3
---	--	------------	-------------

Complementary Course: **BANKING AND INSURANCE**

Instructional Hours:72

Credit:3

Objective: To familiarize the students with the basic concepts and practice of banking and the principles of Insurance

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Impart an idea on origin evolution and functioning of Banks, various types of banks, familiarize with the concept of credit creation and role of RBI	Understand	PSO8
2	To have an overview on the InnovationsandReformsinBanking, technology integration in banking services, Non-Performing Assets, Capital Adequacy Norms,and Financial Inclusion - PMJDY.	Understand	PSO8
3	Procure knowledge with regard to provisions related withBanker - Customer Relationship, different types of bank accounts and instruments of banks.	Understand	PSO8
4	Learn the theoretical foundations of Insurance, need importance and Principles of Insurance, Concept of Risk,IRDA - Insurance Sector Reforms.	Understand	PSO8
5	Familiarize with types of insurancepolicies, provisions and conditions related to insurance policies,Policy Conditions etc.	Understand	PSO8

SEMESTER 2

Core Course: FINANCIAL ACCOUNTING – II

Instructional Hours:90

Credit:4

Objectives: To acquaint the students with the preparation of books of accounts of various types of business activities and application of important accounting standards

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Able to prepare and maintain books of account under hire purchase system. Understanding about calculation of interest, accounting treatment in the case of default and repossession. Conceptual understanding between hire purchase and sale.	Understand & Apply	PSO1
2	Learner shall be able to prepare and maintain books of account in branch system under debtors system and stock and debtors system. Learner shall also be able to prepare consolidated balance sheet under these systems.	Understand & Apply	PSO1
3	Familiarize to prepare and maintain books of account under departmental accounting system. Conceptual clarification about difference between branch and department.	Understand & Apply	PSO1
4	Learn accounting procedure for closing books of account during dissolution of a partnership firm and different methods settlement of accounts during insolvency. Application of Garner Vs Murray Case.	Understand & Apply	PSO1
5	Conceptual clarity about Accounting Standards. An understanding about theoretical aspects of major Accounting Standards; AS1, AS2, AS9, AS10 and AS 19	Understand	PSO1

Core Course: BUSINESS REGULATORY FRAMEWORK**Instructional Hours: 72****Credit:3**

Objective: The course is intended to familiarize the students with the legal framework influencing business decisions.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Familiarize with the origin and evolution of Law of Contract, In-depth understanding about Indian Contract Act, 1872 for practical application in business. Conceptual Clarity about basic terminologies in Indian Contract Act, 1872	Understand & Apply	PS03
2	Overview about the legal aspects of bailment, finder of lost goods, and pledge as per the Indian Contract Act, 1872	Understand	PS03
3	Clarity about the legal aspects of contract of indemnity and guarantee as per the Indian Contract Act, 1872.	Understand	PS03
4	Knowledge about the Law of Agency - essentials, kinds of agents, rights and duties of agent and principal, creation of agency, termination of agency,-sub agents and substituted agents and their relationship with the principal under Indian Contract Act, 1872	Understand & Apply	PS03
5	Acquaint about Sale of Goods Act of 1930. Detailed understanding about the essentials of contract of sale of goods, classification of goods as per the act. Conceptual clarity between condition and warranties and transfer of property in goods. Awareness about the rights of different parties in contract of sale of goods.	Understand	PS03

Core Course: BUSINESS MANAGEMENT

Instructional Hours: 54

Credit:3

Objective: To familiarize the students with concepts and principles of management.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Basic understanding about the philosophy of management. Conceptual clarity between administration and management. Awareness about contributions of F.W.Taylor and Henry Fayol. Knowledge about the principles of management.	Understand	PSO10
2	Overview about planning function of management, idea about coordination. Understanding about Management by Objectives.	Understand & Apply	PSO10
3	Add the knowledge base of learner regarding organizing as a function of management. Understanding about different types of organizations and a clarity regarding authority, responsibility and accountability. Clear understanding between centralization and decentralization.	Understand	PSO10
4	Conceptual understanding about staffing, directing and controlling function of management. Awareness about popular types of motivation and leadership styles and theories. General idea about managerial grid.	Understand	PSO2, PS10
5	Sound idea about popular management techniques such as Quality circle, Total Quality Management, Business Process Reengineering (BPR), Six sigma and Kaizen.	Understand	PSO2, PS10

Complementary Course – PRINCIPLES OF BUSINESS DECISIONS

Instructional Hours:72

Credit:3

Objective: The course is intended to familiarize the students with the economic concepts and principles underlying business decision making

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Conceptual clarity about decision making; types and steps involved. Awareness about various economic concepts and theories applied in decision making.	Understand	PS02
2	Understand the concept of law of demand and types elasticity of demand. Awareness about various methods of forecasting in business.	Understand	PS02
3	Expertise in the area of production function. General idea about Cobb Douglas production function, Laws of Production, Law of Diminishing Returns or variable proportions, Law of Returns to Scale, Economies And Diseconomies of Scale. Knowledge about Isoquant Curve and Isocost Curve. Clear idea about Optimum Combination of Inputs	Understand	PS02
4	Resolve cost analysis. Sound idea about various determinants of cost and cost output relationship in the short run and long run. Specify optimum firm.	Understand	PSO2
5	Appreciate price theory and price mechanism. Thorough understanding about different forms of market and price determination in these markets.	Understand	PS02

SEMESTER 3

Core Course: CORPORATE ACCOUNTING - I

Instructional Hours: 90

Credit:4

Objectives: To make the students familiarize with corporate accounting procedures and to understand the accounting for insurance companies.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Able to prepare and maintain journal and ledger of companies during redemptions of preference shares, right issue, bonus issue and buy back of shares. Conceptual understanding about ESOP.	Understand & Apply	PS01
2	Learner shall be thorough with the process of underwriting and accounting practices during underwriting. Eligible to determine the liability of underwriters in respect of an underwriting contract.	Understand & Apply	PS01
3	Familiarize with the final accounts of Joint Stock Company as per Companies Act, 2013. Idea about the calculation of managerial remuneration and profit prior to incorporation.	Understand & Apply	PS01, PS03
4	Learn to prepare investment accounts of companies. Conceptual clarity and practical idea about ex – interest and cum – interest and ex -dividend and cum- dividend.	Understand & Apply	PS01
5	Application level understanding about settlement of claims by insurance companies and accounting treatment involved. Capable of calculating loss of stock, claims, claim for loss of stock, average clause. Understanding about loss of profit policy.	Understand & Apply	PS01, PS08

Core Course: QUANTITATIVE TECHNIQUES FOR BUSINESS - I

Instructional Hours: 90

Credit:4

***Objectives:** To make the students understand the role of statistics and quantitative techniques in business and familiarize them with basic tools applied.*

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Overview about statistics; evolution, history and development. Conceptual understanding about data, types of statistical analysis. Birds' eye view about the different functions of statistics. Understanding about the limitation of statistics.	Understand	PS07
2	Overview about statistical survey and how to initiate statistical surveys. Conceptual clarity between primary data and secondary data. Knowledge about methods of data collection, both primary and secondary. Theoretical base about Sampling; types of sampling, sampling error, statistical error, Law of statistical regularity and law of inertia of large numbers. Practical knowledge about editing, coding classification and tabulation of data.	Understand & Apply	PS07, PS09
3	In-depth understanding about measures of central tendency; mean, median and mode. Understanding about empirical relationship between mean, median and mode, and also application of various measures of central tendency.	Understand & Apply	PS07
4	Able to calculate various measures of dispersion; range, quartile deviation, mean deviation, standard deviation. In-depth understanding about skewness and kurtosis.	Understand & Apply	PS07
5	Able to forecast using extrapolation and to investigate using interpolation. Application level understanding about different methods of interpolation;	Understand & Apply	PS07

Core Course: FINANCIAL MARKETS AND OPERATIONS**Instructional Hours: 72****Credit:3**

Objectives: The course is intended to familiarize the students with financial market operations in India

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Overview about Indian financial system; its components, functions and recent developments. Understanding about the classifications of financial markets and various financial instruments used in these financial markets. Understanding about the role of RBI and SEBI in Indian financial system.	Understand	PSO8
2	Awareness about primary market, various functions of primary market. Recognize various methods of new issue of shares in Indian market and the process of issue. Knowledge about Indian depository receipt and various intermediaries in the capital market. Brief idea about innovative financial instruments.	Understand	PSO8
3	Understanding about the role and functions of stock exchanges and the process of listing of securities. Learner shall be equipped with the functioning of secondary market in India. Knowledge about speculators, Foreign Institutional Investors and Foreign Portfolio Investment and the concept of private equity.	Understand	PSO8
4	Awareness about mutual funds and the concept behind it. Knowledge about the role of AMFI, and also the concept of Net Asset Value.	Understand	PSO8
5	General idea about derivatives and different types of derivatives. Knowledge about major commodity exchanges in India	Understand	PSO8

Core Course: MARKETING MANAGEMENT

Instructional Hours:54

Credit:3

***Objectives:** The objective of this course is to provide a sound understanding of the basic principles of marketing management and their applications in the business and industry.*

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Develop sound idea regarding the concept of marketing, marketing environment, and functions of marketing. Learner should get a basic idea about marketing mix(4Ps and 4 Cs). Understanding about STP model and concept of differentiated and undifferentiated marketing.	Understand	PSO4
2	Good understanding about product from the point of marketing; classification of products, concept of product mix and product line, new product development etc. Overview about branding, packaging and labelling and about pricing.	Understand	PSO4
3	Develop an idea about the pricing strategies under marketing. Overview about various pricing methods and factors affecting pricing decision.	Understand	PSO4
4	Awareness about logistics and supply chain management. Knowledge about various channels of distribution, functions of intermediaries, types of retailing and direct marketing.	Understand	PSO4
5	Overview about recent trends in marketing	Understand	PSO4

Optional Course: GOODS AND SERVICE TAX

Instructional Hours:90

Credit:4

***Objectives:** To give the students a general understanding of the GST law in the country with a practical perspective and employability to the students in the commercial tax practices.*

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Acquaint with basic concepts of indirect taxation, history and constitutional background of GST implementation, GST Council, HSN code, SAC code, definitions under the Act and structure of GST.	Understand	PSO5
2	Develop good understanding about levy and collection, supply, scope of supply, reverse charge mechanism, composition scheme, interstate supply, intra state supply and Value of Supply.	Understand & Apply	PSO5
3	Understanding about determination about time and place of supply in case of interstate supply, intrastate supply, import and export of goods and services.	Understand & Apply	PSO5
4	Awareness about input tax credit, computation, utilization and manner of claiming input tax credit, input service distribution, tax invoice, debit notes and credit notes. Understanding about aspects of payment of tax such as electronic cash ledger, electronic credit ledger, electronic liability ledger, tax deduction at source, tax collection at source and refunds.	Understand & Apply	PSO5
5	Overview about procedures of registration and cancellation of registration under GST Act, returns to be filed under GST, accounts and records to be maintained, assessment and inspection of goods in movement.	Understand	PSO5

SEMESTER 4

Core Course: CORPORATE ACCOUNTING – II

Instructional Hours:108

Credit:4

Objectives: To equip the students with the preparation of financial statements of insurance companies and to understand the accounting procedure for reconstruction and liquidation of companies.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Able to handle final accounts of insurance companies as per IRDA regulations mainly of life insurance companies and specifically of fire and marine insurance. Knowledge about special terms of insurance.	Understand & Apply	PSO1, PSO3
2	Understanding about the concept of banking and important provisions of Banking Companies Act, 1949. Capable of preparing final accounts of banking companies.	Understand & Apply	PSO1, PSO3
3	Familiarize with the accounting treatment at the time of internal reconstruction of companies and knowledge to prepare revised balance sheet.	Understand & Apply	PSO1, PSO3
4	Learn to prepare manage books of account of companies during amalgamation, absorption and external reconstruction. Able to apply AS 14 standards and procedures during external reconstruction. Able to calculate purchase consideration.	Understand & Apply	PSO1, PSO3
5	Application level understanding about settlement of claims by insurance companies and accounting treatment involved. Capable of calculating loss of stock, claims, claim for loss of stock, average clause. Understanding about loss of profit policy.	Understand & Apply	PSO1, PSO3

Core Course: QUANTITATIVE TECHNIQUES FOR BUSINESS- II**Instructional Hours: 108****Credit:4**

***Objectives:** The objective of this course is to familiarize the students with more advanced tools of data analysis and forecasting and also to have an understanding of the fundamentals of theory of probability*

Course OutcomeNo	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Able todo analysis using correlation. Knowledge about different types of correlation, probable error and the concept of lag and lead in correlation.	Understand & Apply	PSO7
2	Familiarize with regression analysis. Conceptual clarity between regression and correlation. Idea about algebraic methods of regression and standard error estimate.	Understand & Apply	PSO7
3	Idea about Index number; its uses, characteristics and types. Understanding about different types of index and its uses. Application of different methods of calculating index.	Understand & Apply	PSO7
4	Apply and evaluate data using time series analysis. Application level understanding about determination of trend using different methods	Understand & Apply	PSO7
5	Basic idea about probability; permutation and combination. In-depth ideaabout different theories of probability including Baye’s Theorem of Inverse probability	Understand & Apply	PSO7

Core Course: ENTREPRENEURSHIP DEVELOPMENT AND PROJECT MANAGEMENT

Instructional Hours:90

Credit:4

Objectives: To develop entrepreneurial spirit among students;to empower students with sufficient knowledge to start up their venture with confidence ;to mould young minds to take up challenges and become employer than seeking employment and to make them aware of the opportunities and support for entrepreneurship in India

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Understanding about the concept of entrepreneurship. Overview about the skills and traits of an entrepreneur. Understanding the role of entrepreneurship in the economic development of a nation.	Understand	PSO2
2	Clarity about the different types of entrepreneurs and dimensions of entrepreneurship. Understanding about the different steps to start an enterprise.	Understand	PSO2
3	Familiarize with the project management. Knowledge about project idea and ways to protect an idea. Overview about legal protection in India; Patent, trade mark, geographical indication, design and also about the rights of plant and farmers.	Understand	PSO2
4	Learn about project formulation and steps involved in project formulation. Knowledge on how to prepare a project report and ways of conducting project appraisal.	Understand	PSO2
5	Detailed idea about different entrepreneurial support systems and institutions in India. Awareness about entrepreneurship development programmes. Overview about the concept of business incubators. Awareness about Govt. of India Funding and Support for Start-Ups,	Understand	PSO2

Optional Core – 2: FINANCIAL SERVICES

Instructional Hours:90 Credit:4

Objectives: To provide the students with an overall idea of financial services available in the country and to create an understanding about recent trends in financial services sector.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Overview about the various financial services in India. Clarity about fund based and fee based financial services in India. Knowledge about merchant bankers and their role and functions.	Understand	PSO6
2	Learn about venture capital and the process of securitization. Knowledge about different venture capital firms in India. Overview about SARFAESI Act, 2002.	Understand	PSO3 PSO6,
3	Familiarize with the financial service of leasing and factoring. Conceptual clarity between factoring and bills discounting and between factoring and forfaiting.	Understand	PSO8
4	Knowledge about credit rating, different types and factors affecting credit rating. Knowledge about rating process and methodology credit rating agencies in India.	Understand	PSO8
5	Understanding about mergers and acquisitions; Idea about recent trends in financial services like shadow banking, angel funds and hedge funds.	Understand	PSO3, PSO8

SEMESTER 5

Core Course: COST ACCOUNTING- I

Instructional Hours:108

Credit:4

Objectives: To familiarize the students with cost concepts and to make the students learn the Fundamentals of cost accounting as a separate system of accounting

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Awareness about fundamentals of cost accounting. Conceptual understanding about basic terminologies used in cost accounting such as cost unit, different types of cost centres. Overview about different techniques of cost accounting. Able to differentiate financial accounting and cost accounting.	Understand	PSO1
2	Recognise the material purchase procedure and about the inventory control techniques through cost accounting. Clarity about different types of material losses such as wastage, scrap, spoilage and defective. Application of different pricing strategies of issue of materials – FIFO, LIFO, simple average and weighted average.	Understand & Apply	PSO1
3	Practical knowledge about different methods of time keeping and time booking. Ascertain the labour cost using popular systems of wage payment –Idea about labour turn over including methods of calculating labour turn over.	Understand & Apply	PSO1
4	Learn about overhead in costing and accounting treatment of overhead. Able to classify overheads. Practical idea about allocation, apportionment and absorption in treating overheads. Brief overview about Activity Based Costing.	Understand & Apply	PSO1
5	Able to prepare cost sheet, tenders and quotations. Enhance learners in preparing reconciliation statement and also memorandum reconciliation account.	Understand & Apply	PSO1

Core Course: ENVIRONMENT MANAGEMENT AND HUMAN RIGHTS

Instructional Hours:90

Credit:4

Objectives: To create awareness among students regarding the need for environment protection, Right to Information Act, 2005 and about Human Rights. Also to familiarize the students with various environment friendly approaches followed in the field of commerce.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Overview about the multidisciplinary nature of environmental studies. Awareness about various natural resources such as forest resources, water resources, food resources, energy resources and land resources. Outline about eco-system.	Understand	PSO2, PS10
2	Recognise the importance of conservation of bio-diversity. Understanding about the various threats to bio-diversity. Sketch about endangered and endemic species in India. Summary about different types of environment pollution. Brief idea about disaster management. Awareness about social issues related to environment and legislations	Understand	PSO3, PS10
3	Overall idea about recent developments in commerce associated with environment management.	Understand & Apply	PSO4, PS10
4	General Awareness about Right to Information Act, 2005; Basic terminologies, obligation of public authority and procedure for applying RTI. Specific awareness about RTI in Public sector banks and insurance companies.	Understand & Apply	PSO3, PSO8
5	General understanding about human rights in universal context and in Indian context. Knowledge about the contributions of United Nations towards Human Rights. Awareness about the rights for various categories	Understand & Apply	PSO3, PS10

Core Course: Financial Management
Instructional Hours: 90

Credit:4

Objectives: To familiarize the students with the functional areas and principles of financial management.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Comprehend the concept of financial management. Know the nature, scope and objectives of financial management. Appreciate the role of financial manager. Clarity about time value of money; discounting and compounding.	Understand	PSO6
2	Elucidate the sources of finance. Capable of calculating the cost of capital from different sources. Learner will be able to explain the concept of capital structure and identify optimum capital structure. Knowledge about leverage and its type. Theoretical understanding about the difference between finance risk and business risk.	Understand & Apply	PSO6
3	Learner will be able to explain and analysis capital budgeting in financial management by applying different capital budgeting techniques; both traditional and modern.	Understand & Apply	PSO6
4	In-depth idea about working capital management in a business. Able to apply techniques to estimate the working capital requirements.	Understand & Apply	PSO6
5	Detailed understanding about the dividend decision under financial management including payment of dividend in the form of bonus shares. Overview about stock split and reverse split.	Understand	PSO6

Open Course: Fundamentals of Accounting

Instructional Hours: 72

Credit:3

Objectives: To familiarize the students with the basic accounting principles and practices in business.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Enhanced knowledge about the fundamentals of accounting, understand about the different books of accounts, accounting principles, concepts and conventions. Apply golden rules of accounting in maintaining books of account.	Understand & Apply	PSO1
2	Practical knowledge about the preparation of original book of entry; journalizing accounting transactions.	Understand & Apply	PSO1
3	Applied knowledge about the different types of accounts in a business; preparation, posting and balancing of books of account. Overview about subdivisions of journals –	Understand & Apply	PSO1
4	Overview about the preparation of trial balance at the end of a financial year.	Understand & Apply	PSO1
5	General idea about profit and loss account and balance sheet; able to prepare final accounts of a business	Understand & Apply	PSO1

Optional Core-: INCOME TAX- I**Instructional Hours:90****Credit:4**

Objectives: To familiarize the students with Income Tax Act 1961 and to enable the students to compute Income taxable under the first three heads of Income.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Acquaint with the basic concepts of income tax; history, basic definitions under the act, finance act. Computation of tax liability.	Understand & Apply	PSO5
2	Able to identify the residential status of a person, HUF and company. Understanding about the different head of income and incomes exempted from tax.	Understand & Apply	PSO5
3	Compute total income from salary; awareness about deductions from salary, profit in lieu of salary, provident fund.	Understand & Apply	PSO5
4	Carry out the calculations for ascertaining the total income from house property; permissible deductions, treatment of unrealized rent, and arrears of rent.	Understand & Apply	PSO5
5	Make the assessments of profits and gains of business and profession; deductions allowed, deemed profit.	Understand & Apply	PSO5

SEMESTER 6

Core Course: COST ACCOUNTING- II

Instructional Hours: 108

Credit:4

Objectives: 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 Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Deal with the practices followed in businesses and industries using job costing, batch costing and contract costing.	Understand & Apply	PSO1
2	Conceptual understanding about operating costing. Apply these techniques particularly in transport, canteen and hospital services.	Understand & Apply	PSO1
3	Able to prepare process accounts in businesses using process costing. Clarity about the treatment of joint products and by products in process costing.	Understand & Apply	PSO1
4	Practical knowledge about marginal costing. Cognitive level understanding about break even analysis to take key business decisions related with marginal costing.	Understand & Apply	PSO1
5	Familiarizing the learner with budget and budgetary control. Able to prepare budgets. Understanding about the concept of zero based budgeting and performance budgeting.	Understand & Apply	PSO1

Core Course: ADVERTISEMENT AND SALES MANAGEMENT**Instructional Hours: 72****Credit:3**

Objectives: To make the students aware of the strategy, concept and methods of advertising and sales promotion.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Awareness about the concepts and methods of advertisement; key players in advertising industries. Overview about Accounting Standard Council of India and regulations of advertising in India.	Understand	PSO4
2	High level knowledge about advertisement appeal, advertisement copy, lay out, copy writing and copy testing. Understanding about advertisement media	Understand	PSO4
3	Develop a significant base about advertisement research and also about the methods of measuring advertisement effectiveness. Conceptual clarity about DAGMAR model in advertising.	Understand	PSO4
4	Overview about promotion mix and in-depth knowledge in sales promotion. Conceptual clarity between sales promotion and advertisement.	Understand	PSO4
5	Knowledge about personal selling; principles, types of sales persons, sales force management and its evaluation.	Understand	PSO4

Core Course: AUDITING AND ASSURANCE**Instructional Hours: 90****Credit: 4**

Objectives: To familiarize the students with the principles and procedure of auditing and to enable the students to understand the duties and responsibilities of auditors and to undertake the work of auditing.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Proficiency in auditing by grasping the concepts of auditing, its principles, scope, objectives, advantages and limitations. Conceptual clarity between accounting and auditing. Awareness about different types of audit, qualities and qualifications required for an auditor. Overview about Auditing and Assurance Standards Board in India.	Understand	PSO1
2	High level knowledge about audit engagement, audit documentation and audit evidence. Overview about different audit files.	Understand	PSO1
3	Conceptual knowledge about internal control and role of auditors in insuring internal control. Idea about internal check. Understanding about vouching. Knowledge about verification and valuation of assets and liabilities.	Understand	PSO1
4	Basic understanding about audit of limited companies. Awareness about the power, duties, liabilities and role of a company auditor based on Company's Act, 2013.	Understand	PSO1, PSO3
5	Awareness about some special audit, with particular focus on government audit, charitable organizations, educational institutions, hospital and clubs. Awareness about the duties and powers of Comptroller and Audit General. Idea about audit in computerized environment. Understanding about the meaning and scope of investigation.	Understand	PSO1

Core Course: MANAGEMENT ACCOUNTING**Instructional Hours: 90****Credit:4**

Objectives: 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.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Overview about management accounting. Conceptual clarity among management accounting, financial accounting and cost accounting. Idea about different tools of management accounting.	Understand & Apply	PSO1
2	Apply various management accounting techniques for financial statement analysis such as common size statement, comparative statement and trend analysis. Conceptual understanding about financial statements of a company; its nature and limitations.	Understand & Apply	PSO1
3	Analysis and interpret trading, profit and loss account and balance sheet using ratio analysis.	Understand & Apply	PSO1
4	Able to prepare and fund flow statement of companies. Understanding about the concept of fund. Knowledge about schedule of changes in working capital.	Understand & Apply	PSO1
5	Deal with practical cases of preparing cash flow statement of companies as per Accounting Standard 3.	Understand & Apply	PSO1

Optional Core-IV: INCOME TAX -II

Instructional Hours: 90

Credit:4

***Objectives:** To have an understanding of determination of Total Income and tax payable and to get an overview regarding returns to be filed by an individual and also assessment procedure*

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Calculate short term and long-term capital gain for income tax purpose. Awareness about capital gains exempted from tax. Overview about Capital Gains Account Scheme.	Understand & Apply	PSO5
2	Compute income from other source as per Income Tax Act, 1961. Knowledge about bond washing transactions. Awareness about various deductions allowed and deductions not permissible.	Understand & Apply	PSO5
3	Determine taxable income and tax liability of Individual. Practical understanding about clubbing of income, set off and carry forward of losses. Awareness and practical idea about various deductions available to individual under chapter VI A of Income Tax Act, 1961.	Understand & Apply	PSO5
4	Understanding about assessment of individuals, agricultural income; its clubbing and computation of tax.	Understand & Apply	PSO5
5	Awareness about income tax authorities, their powers and functions. Idea about assessment and assessment procedures. Knowledge about different types of return. Brief overview about tax planning, tax evasion, tax avoidance, tax management.	Understand	PSO5