

B.Com: Commerce program is one of the most important programs among students in the UG level. B.Com program offers plenty of opportunities in various fields of commerce and management like Accounting, Finance, Marketing, Management, Taxation, Banking, Insurance, Sales, Human Resource, and Entrepreneurship so on.

Programme outcome	<ul style="list-style-type: none"> • After completing graduation students would gain thorough knowledge and skills on various aspects of Commerce, Business, Accounting, Taxation, Costing, Economics, Finance, Auditing, and Marketing. • The students will be ready for employment in functional areas like Accounting, Taxation, Insurance, Banking and Data Analysis. • The curricular and Co-curricular subjects enhance the practical skills and develop critical thinking.
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Programme Specific outcome	<ul style="list-style-type: none"> • The students can get the knowledge, skills, and attitudes to work as Tax Consultants, Accounts Assistant and other financial service support. • The learners will acquire knowledge, skills in different areas of communication, Decision Making and Problem Solving in day to day business activities. • Students have choices to Professional courses, Such as CA, CS, CMA, ICWA, or prepare themselves for competitive examinations. • Students will be able pursue their higher education M.Com, MBA and later can conduct research in areas of Finance and Commerce. <p>The learners are able to play roles of Businessman, Entrepreneurs, Managers, Consultants and so on.</p>
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1.3 FINANCIAL ACCOUNTING

Course outcome	<ul style="list-style-type: none"> • Students will have knowledge of importance of financial accounting. • Students will be able to prepare the journal entries, ledger accounts, trading and profit and loss account and balance sheet.
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	<ul style="list-style-type: none"> Students will get the knowledge of preparation of different types of branch accounts.
Learning outcome	<ul style="list-style-type: none"> Students will be able to prepare final accounts by converting single entry into double entry system. Preparation of journal and ledger accounts relating to hire purchase system. They learn goods at cost price and invoice price problems.
Course objective	<ul style="list-style-type: none"> The objective of the subject is to help the students to acquire conceptual knowledge of the financial accounts and imparts skills for recording various kinds of business transactions.
1.4 BUSINESS DYNAMICS AND ENTREPRENEURSHIP:	
Course outcomes	<ol style="list-style-type: none"> Students can understand different methods to access the alternatives of business opportunities. Student can understand the dynamics of how teams develop & functions as well as the various types of conflicts that can arise during teamwork. Able to detect weaknesses & strengths within a business. Corrective measures can be taken to improve the weaknesses & utilize the strengths. The students can develop their skills in effectively working in and leading professional teams.
Learning out come	<ol style="list-style-type: none"> The student can understand the important functions & principles of management. Entrepreneurship & innovation will develop & cultivate endurance. Student increase their awareness & practice the skills & disciplines, improve communication & problem solving skills.

Course objective	<ul style="list-style-type: none"> • The primary objective is to develop all essential entrepreneurial success of student. • To help students to understand the conceptual framework of management & to know about the entrepreneurial culture & industrial growth to manage 21st century organizations.
1.5 INDIAN FINANCIAL INSTITUTIONS AND MARKETS	
Course outcome	<ul style="list-style-type: none"> • Understanding the different components of Indian financial systems • Provides knowledge about banking and non-banking financial institutions. • Enhance the knowledge about stock markets.
Learning out come	<ul style="list-style-type: none"> • Students will learn about the regulatory institutions such as RBI and SEBI • Understand the market securities of money market and capital market.
Course objective	<ul style="list-style-type: none"> • To enable the student to have an awareness about Indian financial system. To create a platform where students can understand the various components such as financial institutions, financial markets, financial intermediaries and financial services.
1.6 CORPORATE STRUCTURE AND ADMISNSTRATION	
Course outcome	<ul style="list-style-type: none"> • Students will have knowledge about formation of joint stock companies. • They understand detail information about capital of company and administration of a company. • Provide knowledge about corporate meetings.

Learning outcome	<ul style="list-style-type: none"> • They are able to prepare memorandum of association, articles of association, and audit reports of a company.
	<ul style="list-style-type: none"> • They understand various functions performed by top level management like board of directors, company secretary and auditors.
Course objective	<ul style="list-style-type: none"> • To enable the students to have an awareness of legal formalities in establishing administrating and liquidating of joint stock companies. • Expose the students to get familiarise with the existing company law and secretarial procedure, role of stake holders like employees, government, customers and others related to the company.
1.7 PRACTICALS ON SKILL DEVELOPMENT	
Course outcome	<ul style="list-style-type: none"> • To demonstrate realistic application of theoretical concepts • To familiarise about the adjustments to be made in transfiguring theory into practice. • To distinguish practicable and impermeable stereotype theories. • To give an insight about the corporate world usages through a business lab.
Learning outcome	<ul style="list-style-type: none"> • Awareness of practical application of theoretical concepts in the practical world • Training abreast of latest updates of technology and other domains students are made ready to work in industries.
Course objective	<ul style="list-style-type: none"> • To enlighten the students with the application of theory in practical world.
2.3.ADVANCED FINANCIAL ACCOUNTING	
Course Outcome	<ul style="list-style-type: none"> • Students will have knowledge of different accounting system like consignment account and joint venture account

Learning Outcome	<ul style="list-style-type: none"> • Preparation of a client settlement • Recording of transaction relating to joint account • Preparation of consignment account
Course Objective	<ul style="list-style-type: none"> • To inculcate knowledge about accounting procedures to be followed in relation to insurance claim consignment and joint venture. • To provide the knowledge of books of accounts prepared in the event of sale of a firm to a company
2.4.BANKING OPERATIONS AND INNOVATIONS	
Course Outcome	<ul style="list-style-type: none"> • Understanding the law and operations of banking • To familiarize students with roles and responsibilities of bankers and customers.
Learning Outcome	<ul style="list-style-type: none"> • Understanding the procedure for managing negotiable instruments like bills of exchange, promissory notes, cheques etc.. • To familiarize students about functions of commercial banks, personal banking transactions and to handle transactions on an electronic platform.
Course Objective	<ul style="list-style-type: none"> • To enable the student to understand the banking operations and relationship between banker and customers.

	To create knowledge about different kinds of loans and advances and also about modern banking services like mobile banking and internet banking.
2.5.MODERN MARKETING	
Course Outcome	<ul style="list-style-type: none"> • Understanding the concept of marketing, market environment and marketing mix. • Analysing the product life cycle and consumer Behaviour. • Students get the exposure of services marketing concepts.
Learning Outcome	<ul style="list-style-type: none"> • Understanding the concepts and approaches of marketing. • Students get the exposure about modern marketing techniques. • To familiarize the students about distribution process of both goods and services.
Course Objective	<ul style="list-style-type: none"> • To enable the students with the basic knowledge about the marketing of goods and services. • To create an awareness about the growth of service sector and its management.
2.6.METHODS AND TECHNIQUES FOR BUSINESS DATA ANALYSIS	
Course Outcome	<ul style="list-style-type: none"> • Familiarize the students with basic mathematical calculations which are used in the business. • Provide knowledge about calculation of simple and compound interest, Bill discounting made by banks to

	<p>the business customers.</p> <ul style="list-style-type: none"> • Theory of equation make them to understand relationship between two variables, logarithms helps them to understand simplification of calculation procedure. • Ratio and proportions gives knowledge about relationship between two or more variables.
Learning Outcome	<ul style="list-style-type: none"> • Impart knowledge about theory of equation which can be implied for solving business problems. • Learn various types of interest calculated by financial institutions and in business. • Equip the students with skill of logical thinking.
Course Objective	<ul style="list-style-type: none"> • Provide knowledge of mathematics which is applicable to business. • It makes easy for students to take competitive examinations like banking exam, KPSC etc.
2.7.PRACTICALS ON SKILL DEVELOPMENT	
Course Outcome	<ul style="list-style-type: none"> • To distinguish practicable and impermeable stereotype theories. • To demonstrate realistic application of theoretical concepts. • To familiarize about adjustments to be made in transfiguring theory into practice. <p>To give an insight about the</p>

	corporate world usage through business labs.
Learning Outcome	<ul style="list-style-type: none"> • Imparting knowledge of practical application of theory concepts. • Training students on usage of latest technology at Business Labs. <p>Application of Skill based learning to make students Industry ready.</p>
Course Objective	<ul style="list-style-type: none"> • To enlighten students with practical usage of the theoretical concepts. besides, <ol style="list-style-type: none"> i. Preparation of Royalty Accounts. ii. Calculation of interest on various Loans using techniques of Data Analysis. iii. Designing an Advertisement copy for a Product and other domains of Marketing. <p>Familiarisation of practical application of banking operations theory.</p>
3RD SEMESTER	
3.3.CORPORATE ACCOUNTING	
Course Outcome	<ul style="list-style-type: none"> • Provides base to understand accounting formalities involved in company form of organizations. • Make the students learn about calculations involved in ascertainment of underwriter's liability. This will act as a base to record entries in the journal and ledger accounts. • Make the students understand the situation involved and

	<p>procedure to separate pre-incorporation profits and post – incorporation profits.</p> <ul style="list-style-type: none"> • Familiarize the students the preparation of final accounts of a joint stock company by following various provisions mentioned in the companies Act, 2013. • Enables the students to understand details of goodwill and its valuation under different situations.
Learning Outcome	<p>Once the course is completed the students are able to:</p> <ul style="list-style-type: none"> • Calculate underwriters’ net liability under different situations. • Differentiate and calculate profits prior to and post incorporation periods using time ratio, sales ratio and weighted ratio. • Ascertain the value of goodwill using different methods and its applicability. • Ascertain the value of both equity share and preference share using different techniques like intrinsic value method, yield value method and fair value method. • Prepare final accounts of joint stock companies as per latest format Schedule III and Part I of companies Act, 2013.
Course Objective	<ul style="list-style-type: none"> • To make students to learn the

	<p>various provisions and procedures involved in determining underwriters net liability, ascertainment of profit after incorporation, presentation of company final accounts, valuation of goodwill and shares.</p> <ul style="list-style-type: none"> • To expose the students to understand the details of underwriting agreement, underwriters' commission and underwriters net liability. • To understand the situations and also the procedure to calculate profits of the company before and after incorporation. • To enable the students to understand the various methods adopted in valuation of goodwill under different circumstances.
3.4.FINANCIAL MANAGEMENT	
Course Outcome	<ul style="list-style-type: none"> • Provides knowledge about business finance, financial decisions and its financial planning. • Expose to understand the importance of present and future value of money ,evaluate the risk, return, and cost of invested capital.
Learning Outcome	<ul style="list-style-type: none"> • Students learn capital structure and leverages such as operating leverage, financial leverage, combined leverage and earnings per share.

Course Objective	<ul style="list-style-type: none"> To have an understanding of the long term investment decisions and risk of investment projects, working capital and financial performance of the company.
3.5.BUSINESS REGULATIONS	
Course Outcome	<ul style="list-style-type: none"> Familiarise students about different laws and Acts which are applicable for business. Understand the fundamental legal principles behind contract law, competition law, consumer law, economic law, environment law and cyber law.
Learning Outcome	<ul style="list-style-type: none"> Understanding the legal provisions that define rules and regulations of business. To familiarise the concept of legal issues and understand, interpret and apply statutes and case laws in the areas pertaining to commercial practices.
Course Objective	<ul style="list-style-type: none"> To enable the students with basic knowledge of business law. To create awareness about how to apply concepts, principles and theories of business law in our day to day business activity.
3.6.BUSINESS DATA ANALYSIS	
Course Outcome	<ul style="list-style-type: none"> Provides the overall basic knowledge of statistics and its application in business situations. Provides the analytical

	knowledge of correlation and regression analysis, time series, interpolation and extrapolation.
Learning Outcome	<ul style="list-style-type: none"> • It enables the student to understand the different concepts like collection of data, tabulation and graphical representation of data. • Students will get the knowledge of calculation of averages and their relationship to analyse the data. • Measures of dispersion and skewness concepts help the students in understanding deviations among the variables. • Enables the students to apply correlation and regression analysis and its degree of relationship to analyse the data. • It enables to identify and make use of independent and dependent variables in research study. • Students will have knowledge of forecasting data with respect to time and estimating future. • Students will be able to estimate, find and interpolate the data within and outside limits of research study using method of interpolation and extrapolation
Course Objective	<ul style="list-style-type: none"> • The objective is to provide basic knowledge of statistics and their

	<p>application to business organisations in analysis of situations and to draw conclusions using numerical references in business decisions.</p>
3.7.PRACTICALS ON SKILL DEVELOPMENT	
Course Outcome	<ul style="list-style-type: none"> • To signify practicable and hermetic theories. • To demonstrate realistic application of transcendent concepts. • to familiarize about transfiguring theory into practice. • To explore the corporate world usage through business labs.
Learning Outcome	<ul style="list-style-type: none"> • Domesticating students on regime of latest technology at Business Labs. • Awareness of practical application of theory concepts. • Imparting Skill to make students corporate ready.
Course Objective	<ul style="list-style-type: none"> • To enlighten students with practical usage of the theoretical concepts. like, <ol style="list-style-type: none"> i. Exploration the future values of variables with given base year information ii. Familiarisation of procedure for availing patent rights for inventions and/or non inventions iii. Estimation of working capital for a manufacturing company iv. Presentation of pro-forma of balance sheet , profit and loss account and statement of changes in equity

4th semester	
4.3.ADVANCED CORPORATE ACCOUNTING	
Course Outcome	<ul style="list-style-type: none"> • Acquire complete knowledge about different events that may crop up in a company and its accounting implications. • Gather knowledge about mergers and acquisitions of companies and various accounting provisions to be complied with the same. • Impart knowledge about reconstruction of a company and accounting procedure to be followed when the company opt for internal reconstruction, liquidation and redemption of shares. • Expose the students about the recent developments in the area of human resource accounting, environment protection and social responsibilities of corporate sector.
Learning Outcome	<p>When the course is completed the students will be able to:</p> <ul style="list-style-type: none"> • Understand the procedure involved in mergers and acquisitions of the companies and calculation of purchase consideration under different methods. • Follow various provisions involved in the companies Act, with regard to internal

	<p>reconstruction and the accounting changes to be recorded and also redemption of shares.</p> <ul style="list-style-type: none"> • Differentiate various types of liquidation and preparation of liquidator's final statement of account and calculation involved in it. • Understand recent developments in accounting like Human resource accounting, environment protection and corporate social responsibility.
Course Objective	<ul style="list-style-type: none"> • To enable the students to understand various provisions covered in the Act, towards mergers, acquisitions, internal reconstruction and liquidation and provisions pertaining to redemption of shares. • To enable the students learn various methods of calculation of purchase consideration and entries to be recorded in journal and ledger accounts. • To expose the students to the recent developments in the area of accounting standards, Human resource accounts, environment protection and social responsibility of corporate sector.
4.4.GOODS AND SERVICE TAX	
Course Outcome	<ul style="list-style-type: none"> • Student will be able to identify difference between direct taxes

	<p>and indirect taxes.</p> <ul style="list-style-type: none"> • It helps to analyse the benefits of GST, Describe the provisions, types and procedure of registration. • Students will understand Invoicing and Input credit mechanism. • Students will get the knowledge of computation of GST Payable or Refundable. • Exposed to the types of assessment under CGST act. • Knowledge about GST council, GSTN and GSP.
Learning Outcome	<ul style="list-style-type: none"> • Students will be able to understand the various terms related to GST • Students will get the knowledge of forward and reverse charge mechanism, and the difference between mixed and composite supply. • Students will be able to determine the time, place and value of supply. • Students will be able to compute the amount of CGST, SGST and IGST payable after considering the eligible input tax credit.
Course Objective	<ul style="list-style-type: none"> • The objective is to equip students with the principles and provisions of GST, which is implemented from 2017 under

	<p>one nation, one tax and one market principle.</p> <ul style="list-style-type: none"> • To provide an insight into practical aspects and apply the provisions of GST laws to various situations.
4.5.COST ACCOUNTING	
Course Outcome	<ul style="list-style-type: none"> • Expose the students to the basic concepts of cost accounting such as material cost, labour cost and overhead costs. • Gain the Knowledge of costing of materials along with control of material cost and reduction of cost both are the most significant components of any product. • Will have better knowledge of labour cost and its control which is another vital component of a product or service. • Obtain the knowledge of overheads and its role in the computation of cost of a product or service and in the regulation of cost. • Explored to the knowledge reconciliation of both cost and financial accounting and causes and reasons for reconciliation.
Learning Outcome	<p>Learning of these concepts enhance knowledge in the application of concepts in to practice.</p> <ul style="list-style-type: none"> • Shall learn computation of material cost and cost control of material using different cost

	<p>control techniques applicable to material of different nature.</p> <ul style="list-style-type: none"> • Conceptual learning of labour cost helps to understand different kinds of labour used in the industry and different wage systems in practice and its implication in computation of labour cost and its control. • The conceptual knowledge of overheads helps them to understand all other indirect expenses that are incurred in different industries and its role in computation of total cost. • Knowledge of reconciliation of both cost and financial accounts help students to understand the causes for difference in results reported by the two systems of accounting and mode of reconciliation.
Course Objective	<ul style="list-style-type: none"> • The very purpose of introduction of the course is to expose the students to world of cost accounting with conceptual knowledge of costing of materials, labour and overheads. Apart from basic concepts students are also exposed to cost control techniques of materials, labour and overheads. • Create an awareness among the students relating to importance and relevance of reconciliation of both cost and financial accounts as these two systems of

	<p>accounting co-exist in almost all the manufacturing concerns as well as service industries.</p> <ul style="list-style-type: none"> • Allow students to explore outside the curriculum with respect to costing of goods and services and new techniques that could be used in the field of cost accounting and cost control.
4.6.E- BUSINESS & ACCOUNTING	
Course Outcome	<ul style="list-style-type: none"> • Experience to different form of e-business such as B2B, B2C, C2C, etc and E-business revenue models, web portals, web auction and virtual communities • Expose to web server www, hardware and software for web services, payment gateway and process on online platform • Experience the recording of accounting transactions using tally, configuring tally and generation of periodical reports.
Learning Outcome	<ul style="list-style-type: none"> • Students will learn to develop and design website for business • Maintain records using tally software and report generation for analysis and decisions.
Course Objective	<ul style="list-style-type: none"> • To familiarise the students with online business and its working style, e-commerce models, website developments and working with tally software
4.7.PRACTICALS ON SKILL DEVELOPMENT	

Course Outcome	<ul style="list-style-type: none"> • To familiarize about adjustments to be made in transfiguring theory into practice. • To differentiate practicable and watertight compartmentalised theories. • To give an insight about the corporate world usage through business labs.
Learning Outcome	<ul style="list-style-type: none"> • Imparting knowledge of practical application of theory concepts. • Application of Skill based learning to make students Industry ready. • Training students on usage of latest technology at Business Labs.
Course Objective	<ul style="list-style-type: none"> • To impart knowledge of practical usage of the theoretical concepts in students. such as, <ol style="list-style-type: none"> i. Preparation of revaluation account in the books of amalgamating company ii. Listing exempted goods and services from GST iii. Demonstrating the valuation of inventory under FIFO /LIFO /Weighted average methods iv. Generating financial statements, trial balance , cash book in Tally
5TH SEMESTER	
5.1 ENTREPRENEURSHIP DEVELOPMENT	
Course Outcome	<ul style="list-style-type: none"> • Understanding the concept of entrepreneurship and skills required. • Students get exposure to financial institutions which

	provide project assistance.
Learning Outcome	<ul style="list-style-type: none"> • Understanding the qualities required to become an entrepreneur • Students get the exposure of formulating a business opportunity. • Understanding the role of SSI in the development of Indian economy.
Course Objective	<ul style="list-style-type: none"> • To enable the students to understand the role and importance of entrepreneurship for economic development. • To create awareness about entrepreneurial process and the resources needed for the development of business venture.
5.2 INTERNATIONAL FINANCIAL REPORTING STANDARDS	
Course Outcome	<ul style="list-style-type: none"> • Gain the knowledge for students to understand the accounting standards under IFRS. • Students will have learning exposure to accounting groups and consolidated financial statements.
Learning Outcome	<ul style="list-style-type: none"> • Gives foundation knowledge of theoretical study of Accounting Standards under IFRS and its relevance. • Knowledge related to preparation of financial statements, statement of financial position, Comprehensive income statement

	and statement of changes in equity.
Course Objective	<ul style="list-style-type: none"> • To enables students to understand the need, importance and method of presentation of financial statements according to IFRS.
5.3 INCOME TAX - I	
Course Outcome	<ul style="list-style-type: none"> • Students will have complete knowledge about Indian income tax system. • Students will understand the importance of residential status of individual for incidence of income taxation. • Students are exposed to compute taxable income under the heads - income from salary and house property.
Learning Outcome	<ul style="list-style-type: none"> • Students will get to know different authorities and officers of CBDT • Learn the tax liability of an individual depends on the basis of different residential status. • Learn computation of taxable income from salary, house property.
Course Objective	<ul style="list-style-type: none"> • To introduce the basic concepts of income taxation. • To familiarize the students with different heads of income with its components. • To familiarize the students with income tax rules & regulations. • To provide the knowledge for

	<p>computing taxable income from salary & house property.</p> <ul style="list-style-type: none"> • To provide the knowledge of slab of income tax applicable to individual assesses.
5.4 COSTING METHODS	
Course Outcome	<ul style="list-style-type: none"> • Understand various costing systems. • Analyse & provide recommendation to improve the operations of organizations through the applications of costing techniques. • Evaluate the costs & benefits of various costing methods. • Apply cost accounting methods for both manufacturing & service industry. • Identify the specific methods applicable to various industries.
Learning Outcome	<ul style="list-style-type: none"> • Learn cost accounting systems. • Understand the Concepts of cost, Expenses, loss & Revenue. • Understand the purposes of cost accounting. • Knowledge of relationship between cost & financial accounting. • Selection of costs according to their impact on business.
Course Objective	<ul style="list-style-type: none"> • To familiarize the students on the use of cost accounting system in different nature of businesses. • To expose the students to the tools & techniques used in cost

	<p>accounting.</p> <ul style="list-style-type: none"> • To facilitate the students to understand basic concepts & methods used to find product or service cost. • To make the students to interact with the results through preparation of cost sheets.
5.5 GOODS AND SERVICE TAX	
Course Outcome	<ul style="list-style-type: none"> • Student will be able to identify difference between direct taxes and indirect taxes. • It helps to analyse the benefits of GST, Describe the provisions, types and procedure of registration. • Students will understand Invoicing and Input credit mechanism. • Students will get the knowledge of computation of GST Payable or Refundable. • Exposed to the types of assessment under CGST act. • Knowledge about GST council, GSTN and GSP.
Learning Outcome	<ul style="list-style-type: none"> • Students will be able to understand the various terms related to GST • Students will get the knowledge of forward and reverse charge mechanism, and the difference between mixed and composite supply. • Students will be able to

	<p>determine the time, place and value of supply.</p> <ul style="list-style-type: none"> Students will be able to compute the amount of CGST, SGST and IGST payable after considering the eligible input tax credit.
Course Objective	<ul style="list-style-type: none"> The objective is to equip students with the principles and provisions of GST, which is implemented from 2017 under one nation, one tax and one market principle. To provide an insight into practical aspects and apply the provisions of GST laws to various situations.
5.6 ADVANCE ACCOUNTING	
Course Outcome	<ul style="list-style-type: none"> The learner will be able to prepare final accounts in respect of banking and insurance companies. Learn accounting transactions and events relates to farm, investment and inflation accounting.
Learning Outcome	<p>On completion of the course student will be able to :</p> <ul style="list-style-type: none"> Prepare final accounts of banking companies. Preparation of financial statements of life and general insurance companies. Recognition of the cost and revenue in relation to farm accounting.

	<ul style="list-style-type: none"> • Procedure and its implication of inflation and investment accounting.
Course Objective	<ul style="list-style-type: none"> • To acquaint the students and make them familiarize with the process and preparation of accounts in relation to banking companies, life and general insurance companies. • To provide basic knowledge of accounting procedures in relation to inflation, farm and investment accounting.
6TH SEMESTER	
6.1 BUSINESS REGULATIONS	
Course Outcome	<ul style="list-style-type: none"> • Familiarise students about different laws and Acts which are applicable for business. • Understand the fundamental legal principles behind contract law, competition law, consumer law, economic law, environment law and cyber law.
Learning Outcome	<ul style="list-style-type: none"> • Understanding the legal provisions that define rules and regulations of business. • To familiarise the concept of legal issues and understand, interpret and apply statutes and case laws in the areas pertaining to commercial practices.
Course Objective	<ul style="list-style-type: none"> • To enable the students with basic knowledge of business law. • To create awareness about how to apply concepts, principles and

	theories of business law in our day to day business activity.
6.2 PRINCIPLES AND PRACTICE OF AUDITING	
Course Outcome	<ul style="list-style-type: none"> • Review of internal control systems. • Audit planning. • Demonstrate an understanding of the nature & scope auditing & related services. • Understand & explain the ethical standards of auditors. • Understand kinds of audits & auditors. • Expose auditing & other services. • Familiarize to prepare audit report.
Learning Outcome	<ul style="list-style-type: none"> • Students can analyse the difference between auditing and accounting. • Learn needs for the auditor to display integrity, independence & objectivity. • Understand the principles & legal rules applicable for audit. • Understand the liability of auditors, appointment and qualification of auditors. • Understand the responsibility of the auditors. • Learn the audit work in various institutions (Educational, C.A and Insurance).
Course Objective	<ul style="list-style-type: none"> • To understand the meaning of the internal audit.

	<ul style="list-style-type: none"> • To understand the concept of internal control & control frame work. • To learn the tools available for the auditing from planning to reporting. • To know the techniques for gathering audit evidence & explain broad principles of audit sampling techniques. • To equip strong basic knowledge and skills to make a successful auditor.
6.3 Income tax –II	
Course Outcome	<ul style="list-style-type: none"> • Students will get the knowledge about provisions relating to computation of business/professional income, capital gain and income from other sources. • Learn deductions under sec 80 available to individual assessee. • Learn computation of gross total income and Total income.
Learning Outcome	<ul style="list-style-type: none"> • Students will be able to compute taxable income from business, capital gain and income from other sources, income from professionals like Lawyer, Doctor, C.A. • Learn filing income tax returns to the income tax department. • It gives a foundation to take up professional courses like C.A, I.C.W.A etc.
Course Objective	<ul style="list-style-type: none"> • To expose students to prepare or

	<p>compute taxable income from business or profession, capital gain, income from other source and also computing taxable income.</p> <ul style="list-style-type: none"> • To impart knowledge about deductions that is available under sec 80 to individual assessee. • To give a foundation to take up professional course in future.
6.4 MANAGEMENT ACCOUNTING	
Course Outcome	<ul style="list-style-type: none"> • Understand the significance of management accounting as a tool for financial analysis. • Learn to prepare reports on any crisis in an organisation with suggestions.
Learning Outcome	<ul style="list-style-type: none"> • Students will learn to analyse and comment on the financial position of the company with financial statement. • Learn to prepare a report with suggestion to the management for the importance of financial performance of the company.
Course Objective	<ul style="list-style-type: none"> • To enable the student to understand how data may be analysed for decision making. • To teach the tools and techniques used such as ratio analysis, comparative statement, common size statement, and trend analysis. • To learn how to prepare fund flow and cash flow.

	<ul style="list-style-type: none"> • Enables the students to draft reports to the management.
6.5 BUSINESS TAXATION	
Course Outcome	<ul style="list-style-type: none"> • Understand the taxation implications of individuals Companies, Partnership firms. • Understand the tax format to file companies' income tax. • Ensure the calculation of profit from various heads of incomes. • Understand the deductions from 80C to 80U. • Understand the concept of customs duty payable & how to apply IGST.
Learning Outcome	<ul style="list-style-type: none"> • Calculate & interpret applicable taxation on various entities. • Explain the tax administration, tax avoidance • Assessment of assessable value on customs duty payable. • Differentiate between normal provision of tax and MAT. • Explain how to calculate Depreciation u/s 32 as per IT • Understand how partners income & remuneration application to tax liability. • Understand the calculation of TDS
Course Objective	<ul style="list-style-type: none"> • To understand assessment of firms & companies as per IT Act 1961. • To study the customs duty, types of customs duty, IGST

	<p>when Goods and Services are import.</p> <ul style="list-style-type: none"> • To study E-Tax systems. • To study the TDS applicability. • To familiarize on income from various heads of incomes & deductions. • To study other indirect taxes which are exempt from GST
6.6 COST MANAGEMENT	
Course Outcome	<ul style="list-style-type: none"> • Acquire conceptual knowledge of the different costing techniques. • Acquire knowledge of different costing decisions & costing techniques. • Acquire knowledge of planning, Budgeting of cost for control purposes. • Familiarize various recent costing applications & techniques (ABC Analysis). • Understand to prepare various managerial reports for the short & long term decisions on cost - volume – Profit analysis (CVP).
Learning Outcome	<ul style="list-style-type: none"> • Managerial ability to take cost decisions. • Understand and acquire knowledge to prepare various types of budget. • Understand the relationship of cost, volume and profit. • Investigate the difference between actual cost & standard cost through various techniques.

	<ul style="list-style-type: none"> • Ensure the applicability, adoptability, and measurability of Activity Based Costing techniques.
Course Objective	<ul style="list-style-type: none"> • Recognize & apply appropriate theories, principles, and concepts relevant to costing techniques. • Exercise appropriate judgement in making fair decisions using costing techniques. • To provide students with an in-depth knowledge of costing concepts, principles & methods to develop ability & skills to prepare & analyse the cost. • To discuss the role of cost techniques within the organizations. • To demonstrate costing techniques – Appropriate to a variety of different business.