

**Program outcome, Course outcome and Program-specific outcome for  
the academic year 2021-22**

**Program Outcome**

- This program could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, warehousing etc., well trained professionals to meet the requirements.
- After completing graduation, students can get skills regarding various aspects like Marketing Manager, Selling Manager, over all Administration abilities of the Company.
- Capability of the students to make decisions at personal & professional level will increase after completion of this course.
- Students can independently start up their own business.
- Students can get thorough knowledge of finance and commerce.
- The knowledge of different specializations in accounting, costing, banking and finance with the practical exposure helps the students to stand in organization.

**Course Outcome:**

**B. Com I Semester**

**SC1.4: Financial Accounting-I**

**CO-1 Introduction:**

Students will learn about the concept of accounting, accounting principles, Preparation of Journal and Ledger using double entry system of book-keeping.

**CO-2 Final Accounts of Sole Trading Concern:**

Enables the learners to Interpret the business implications from financial statement information.

**CO-3 Accounting From Incomplete Records:**

Understand the significance of double entry system to understand the accounting system properly.

**CO-4 Accounting For Consignment:**

Provide knowledge about consignment accounting, calculation of commission and Del-credre Commission, valuation of unsold stock and abnormal loss, Treatment of Bad debts.

**CO-5 Branch Accounts:**

Students will become familiarize to the concept of Branch accounts and its system.

## **SC1.5: Business Economics**

### **CO-1 Introduction:**

The students will learn a brief history about Economics and how it is important in one's daily life and also the role and the contribution of economist to the country as well as for an enterprise. And being an economist how will be your decision making process on the aspects of the business.

### **CO-2 Theory of Consumer Behaviour:**

The students are able to understand the concept of utility and how the consumer buying behaviour and the practical implication of Law of Diminishing Marginal utility and also the concept of indifference curve.

### **CO-3 Demand Analysis and Forecasting:**

The students will learn the concept of demand, elasticity of demand and its measurement, and Demand Forecasting techniques.

### **CO-4 Production Analysis:**

Learn how the business entity undertakes production analysis and along with the concept of cost and revenue. the students will learn how a enterprise minimises its cost and tries to maximise the revenue in long period.

### **CO-5 Market Structure:**

The students will learn entire details about the impact of monopoly, duopoly and oligopoly markets and price and output relationship under different markets.

## **SC1.6: Principles And Practices Of Business Management-I**

### **CO-1 Introduction:**

The students will get to know about the functions of management, manager qualities and how effective he/she takes the decision in the organisation.

### **CO-2 Evolution of Management Thought**

Provides knowledge about Elements of Management, and Contribution of Henry Fayol, F.W Taylor and Peter F Drucker in the Evolution of management.

### **CO-3 Planning:**

Students learn about fundamentals of planning, Mission and Objectives, Importance and Principles of Planning,

### **CO-4 Organizing:**

Acquire knowledge on functions and principles of Organisation, Types of internal organization, Delegation of authority including accountability and responsibility.

### **CO-5 Staffing:**

Understand source of recruitment, process of recruitment, factors governing recruitment; Selection process, and selection methods.

Kinds of Interview, bases for promotion and Qualities of a good promotion Policy.

## **B. Com II Semester**

### **SC2.4: Financial Accounting-II**

#### **Module-1 Dissolution of Firms**

After studying the students will come to know the process of company dissolution and also in some cases how the company gets merged or Amalgamated.

#### **Module-2 Sale of partnership to a Limited Company**

After studying the students get a clear picture about the partnership firms and also they will about the limited company and on what basis the company can be sold or purchased.

#### **Module-3 Joint Venture**

The students come to clear information about the joint venture and how it is completely different from the concept of consignment and partnership.

#### **Module-4 Departmental Accounts**

The students come to know how to apportion the income and expenses of different departments and how they prepare the balance sheet of their department.

#### **Module-5 Royalty Accounts**

After studying the students can A royalty is an amount paid by a third party to an owner of a product or patent for the use of that product or patent. The terms of royalty payments are laid out in a licensing agreement. The royalty rate or the amount of the royalty is typically a percentage based on factors such as the exclusivity of rights, technology, and the available alternatives. Royalty agreements should benefit both the licensor (the person receiving the royalty) and the licensee (the person paying the royalty). Investments in royalties can provide a steady income and are considered less risky than traditional stocks.

### **SC2.5: Monetary Economics**

#### **Module-1 Nature and Functions of Money**

After studying this module the students will come to know about the functions of money and history of money and money supply in the economy.

#### **Module-2 Value of Money**

After studying this the students will be understanding how the index numbers are used and its benefits and limitations and also the concept of modern theory of money .

#### **Module-3 Inflation**

After studying this module the students will learn how the inflation takes place and what are its major causes and how it will affect the economy.

#### **Module-4 Banking**

After studying this module the students get a clear picture about banking system in India and benefits of banking and limitations of banking and they will also come to know about the various investment policies which are beneficial for investing .

#### **Module-5 Central Banking**

After studying this chapter the students will come to know about the apex bank and its function and how it frames the monetary policy by what facts consider for the development of the economy.

### **SC2.6 Principles and Practices of Business Management**

#### **Module-1 Directing & Motivation**

After studying the students learn how one should be motivated in order to progress in the organisation and how one should direct the subordinates to reach the objects of the organisation.

#### **Module-2 Leadership**

After studying the students will learn about the qualities of leader and how leader should perform his tasks by using various leadership skills

#### **Module-3 Co-ordination and Controlling**

After studying this students learn that how the co-ordination should be in the organisation in order to accomplish the goals of the organisation. And also the students learn importance of controlling in the organisation and also the process of controlling.

#### **Module-4 Communication**

After studying this chapter the students will come to know the process of communication and what and all the barriers that one will face in the course of communication and the various types of communication and how it is implemented in work life.

#### **Module-5 Management by Objectives**

After learning this module the students will come to know how the organisation frame its policy objectives and how to achieve its mission and vision. And also they learn certain limitations faced in framing objectives and policies.

**B. Com III Semester**

**SC3.4: Corporate Accounting-I**

**CO1: Final accounts of Companies**

This course enables students to get understand the basic concept of company final accounts and the statements prepared by joint stock companies such as statement of profit and loss and statement of assets and liabilities. Various types of dividends are explained in this chapter along with the explanation about Managerial remuneration payable on net profit.

**CO2: Amalgamation, absorption and External reconstruction**

In this topic of amalgamation, absorption and external reconstruction one can able to know about the meaning of amalgamation and types of amalgamation, also methods of preparation of financial statements based on merger method and purchase method using the technique of purchase consideration. Where it differs from one method to another. Purchase consideration can be found out under lumpsum method, net assets method, share exchange method and Intrinsic value method.

**CO3: Accounts of Holding Company**

Students learn here about the meaning of holding company and subsidiary company and types of subsidiary companies arises based on acquisition of number of shares by holding company. This chapter explains one more important concept i.e., preparation of consolidated statement assets and liabilities according to companies act.

**CO4: Liquidation of Companies**

One of the crucial parts of any company is its liquidation process. When a company undergo for liquidation due to insolvency it has to go through different steps of realisation and payment of liabilities on priority basis till all the liabilities and obligations paid off. The payment of liquidator commission and remuneration and the treatment of uncalled capital of equity shareholders which aim towards preparation of liquidator's final statement of accounts are stated in this particular concept.

**CO5: Profit and Loss Prior to Incorporation**

Incorporation is the process of combination of two different companies. This particular chapter helps students to get understand about the allocation of incomes and expenses according to sales ratio, time ratio and actual ratio and some attributable expenses applicable to only prior or after incorporation. Basis for allocation can be determined based on prior sales and post sales and time basis can be determined on prior incorporation period and post incorporation period by using incorporation date.

### **SC3.5: Marketing Management**

#### **CO1: An overview of Marketing**

The overview of marketing comprises the meaning of market, marketing and marketing management which is useful to differentiate above terms on their operations and scope. Here the students can get the knowledge of various types of markets based on functions, nature, characteristics, geographical area etc, and also the chapter enables the students to differentiate between market and marketing, marketing and selling along with the explanation of selling process,

#### **CO2: Market Segmentation**

In this course students will get the idea about the segmentation of market based on different commodities and segregation on different criteria. This course includes meaning, definition, benefits, costs etc. Essential requirements of market segmentation are to be discussed in this chapter. An important part of marketing is marketing mix, this was explained with overview content and also one of the most important concepts that is target marketing was discussed in this chapter.

#### **CO3: Product and Product planning**

The major components of marketing were conveyed in this course of marketing. In this chapter students will learn about product related concepts and product planning related concepts, such as, meaning, definitions, objectives and components of product planning, meaning and features of product classification, product portfolio, product-line, product life cycle. This course will also enable students to know about meaning and definition of new product planning, innovation and steps of new product development. Success and failure are part of any product innovation, and that the reasons are important to be recognised and rectify those on time. Students can understand the reasons for failure of new product and also success of new product in the market.

#### **CO4: Channels of Distribution**

In this chapter students will learn about how goods are distributed or sold and how and what strategies are implemented to supply goods and services to ultimate customers on time. This course enables students to know meaning and role of distribution channels, classification of distribution channels and their intermediaries. With this chapter one can become familiar with policies and strategies of distribution channels, channel management and also co-operation and conflicts of channel management.

#### **CO5: Recent trends in Marketing**

Technology of marketing changes as marketing era changes and perception of seller towards market and buyer towards wants and needs of individual. And hence there we need upgradation of marketing tools and techniques. This particular chapter aids students to know about the changes in marketing methods and recent development on different types of marketing. Here student will learn about recent trends in marketing such as customer relationship management (CRM), mass marketing, target marketing, direct marketing, retail marketing, rural marketing, social marketing, green marketing, e-marketing and niche marketing.

## **SC3.6: Quantitative Techniques -I**

### **CO1: Introduction**

Introductory part of Quantitative techniques states that the origin, meaning and definition of statistics. This module states about the relationship of statistics with relevant disciplines such as methods of statistics and statistics as data. Objectives and functions of statistics can be understood by the relevant chapter and applicability of statistics enables students how to apply and where to utilise, however some of the limitations of statistics are the hurdles to cover its scope in the wide area. The chapter is useful to know about the methods of data, such as primary data and secondary data.

### **CO2: Classification and Tabulation**

This course is comprised of meaning, objectives, rules and types of classification of data in various sector and that will enable students to be specialized in particular sector while preparation of charts and classification of data based on certain factors. This course explains about the concept of series and preparation of frequency distribution table and bivariate frequency distribution table which is useful for various departments practically. Tabulation of data is one of the key role methods of statistics and fields where it uses. Meaning, objectives, rules and types of tabulation can be understood from this chapter.

### **CO3: Diagrammatic and Graphical representation**

This course is useful for the students to know about the presentation of data in the form of graphs and diagrams. This topic explains about various types of graphs and diagrams which can be used in presenting data in the form of graphs and diagrams which will be more informative and attractive for the audience and users to understand what actually is trying to expose by the communicator. The diagrams may be are of different types such as one dimensional, two dimensional, three dimensional and bar diagram, multiple bar diagram, rectangle and so on.

### **CO4: Measures of Central tendency and Dispersion**

Central tendency is also known as Averages such as Mean, Median and Mode. In this course students learn about using averages in different fields and the methods of averages could be used in various situations. Different types of averages are, arithmetic mean, weighted arithmetic mean, Harmonic mean, geometric mean, quartiles, deciles and percentiles so on. Though these are inevitable in every field there are some limitations are foreseen under certain circumstances.

Measures of dispersion is all about spreading of distribution. Here students can get the knowledge of definition of variation, purpose, methods of measuring variation. Methods of variation are Range, semi-interquartile range, mean deviation etc. Dispersion not only useful for relative measures but also absolute measure too. Cause and effect relation is explained under correlation technique and Regression analysis can be understood with various problematic sessions.

**CO5: Skewness**

Skewness explains whether data is symmetrical or asymmetrical. This course helps students to know about the meaning, definition and measures of skewness. There are many theories explained about skewness but among them only few are considered for the particular chapter namely Karl Pearson's Co-efficient of Skewness and Bowley's Co-efficient of Skewness.

## **B. Com IV Semester**

### **S.C 4.4: Corporate Accounting -II**

**CO1: Accounts for Banking Companies**

This course is useful for understanding of statements prepared by banking companies such as Profit and Loss account and Statement of Assets and Liabilities. Where the incomes and expenses are recorded to calculate profit or loss for the particular period. The financial position of the company found by preparing Statement of Assets and Liabilities. Both statements are prepared based on banking regulations act and the entries of statement are restricted based on regulations of banking and divided payable along with reserve fund is discussed in this chapter.

**CO2: Insolvency Accounts**

By studying this chapter can understand the meaning of insolvency and the process of insolvency in a company where the firm is unable to pay its debts. The process of preparation of insolvency accounts can be prepared based on Lists from A to H and also the candidate will enable to get the knowledge of preparation of Deficiency account. The chapter is helpful in discussing about special adjustment like loan from wife and other parties such as private assets and private liabilities. One can get the familiarity with unrecorded liabilities and incomplete accounts.

**CO3: Insurance Claim Accounts**

This particular chapter aid students to know about claiming of insurance and basically types of insurance to be claimed. One can able to understand meaning of insurance and circumstances where a firm can claim its insurance with insurance company. The candidate can also know about statement of fire claim, memorandum trading account and amount to be claimed on occurring of firm accident.

**CO4: Self balancing ledgers**

The course enables students to know about various types of self-balancing ledgers such as debtors' adjustment, creditors adjustment, general adjustment account etc. this is known as self-balancing system. Where student will get insight knowledge of recording transactions into self-balancing ledgers and the reason behind it. One of the most important factors across self-balancing ledgers is transferring of entries from one ledger to another ledger.



### **CO5: Valuation of Goodwill and Shares**

By studying this chapter students will know about the meaning and need of valuation of shares. Insight view of factors which affect valuation of goodwill can get by interpretation. Valuation of shares methods can be understood by various methods. Those shares may either equity shares or preference shares. Process of issuing of bonus shares is also discussed in this particular chapter.

## **SC4.5: Company Law and Secretarial Practice**

### **CO1: Company Secretary**

Form this chapter students can get the knowledge about meaning and definition, qualifications, procedure of appointment and dismissal of secretary, role of a company secretary-rights, duties and liabilities, qualities of a good company secretary.

### **CO2: Promotion of companies and secretarial duties**

one can get an idea about nature and types of companies, stages of company promotion and incorporation, certificate of commencement of business-secretarial duties and procedure for incorporation of private and public limited companies and company limited by guarantee.

### **CO3: Documents of companies**

This chapter enables students to know about Memorandum of Association-Articles of AssociationProspectus, duties of secretary in relation to Memorandum of Association and Articles of Association.

**CO4:** Issue of shares, allotment of shares, legal procedure for allotment of shares, forfeiture of shares, reissue of forfeited shares, transfer and transmission of shares, duties of secretary in connection with issue of shares, forfeited shares and transfer of shares.

### **CO5: Meetings**

This chapter helps students to know legal provisions relating to company meetings, types of meetings, duties of secretary in connection with meetings.

## **SC4.6: Quantitative Techniques- II**

### **CO1: Correlation**

From this chapter students will understand the meaning and definition, types of correlation, methods of studying correlation – scatter diagram, simple graph, Karl Pearson's Co-efficient of Correlation, Spearman's rank co-efficient of Correlation, Correlation of grouped bivariate data, probable error (theory and problems)

### **CO2: Regression**

From this chapter students will understand meaning, definition, uses, methods of studying regression, regression line, regression equation, deviation taken from arithmetic mean and assumed mean, regression equation in a bivariate grouped regency, deviation taken from assumed mean (theory and problems).

### **CO3: Time Series**

From this chapter students will understand meaning, definition, uses, methods of time series, secular trend, seasonal variations, cyclical variation, irregular variations, measurement of secular trend, graphic method, semi-average method, moving average method, method of least squares (theory and problems).

### **CO4: Index Numbers**

From this chapter students will understand meaning, definition, characteristics, problems in construction of index numbers, methods of construction of index numbers, un-weighted index number, simple aggregate method, simple average of price relatives methods, weighted index numbers, Laspeyer's method, Paasche's method, Fisher's Ideal Method, time reversal test, factor reversal test, consumer price index meaning and need, construction of a consumer price index, methods of constructing consumer price index, limitations of index numbers (theory and problems).

### **CO5: Probability**

From this chapter students will understand meaning, usefulness, event, samples space, mutually exclusive events, exhaustive events, independent events, dependent events, simple and compound events (theory and problems).

## **B. Com V semester**

### **HC 5.1: Principles And Practices Of Auditing**

#### **CO-1 Auditing:**

Understand the concepts of auditing, types and methods of auditing.

#### **CO-2 Reserves and Provisions:**

Understand the concept of auditor's responsibilities on different types of reserves and provisions.

#### **CO-3 Internal Check, Internal Control and Internal Audit:**

Able to distinguish between internal check, internal audit and internal control, and understand the procedure of internal check over different items.

#### **CO-4 Vouching; Verification and Valuation of Assets and Liabilities:**

Gain knowledge about vouching of business transaction, verification and Valuation of assets & liabilities.

#### **CO-5 Investigation:**

Learners Understand the purposes and types of investigation, and duties of an investigator.

### **HC 5.2: Business Laws**

#### **CO-1 Law of Contract:**

Acquire the knowledge in the formation of a contract and the essential elements of a valid contract.

#### **CO-2 Offer, Acceptance and Consideration:**

Understand the legal rules of and revocation of offer & acceptance, and essentials of valid consideration.

#### **CO-3 Capacity of Parties:**

Understand the legal rules relating to minor, unsound mind person and disqualified persons.

#### **CO-4 Free Consent:**

Understand coercion, undue influence, misrepresentation, mistake & fraud, breach of contract, and remedies for breach of contract.

#### **CO-5 Sale of Goods Act; Intellectual Property Rights; Right to Information Act:**

Acquaints students with laws related to Sale of Goods Act, Intellectual Property Rights, and Right to Information Act.

### **SC 5.3 Financial Management**

#### **CO-1 Financial Management:**

Provides knowledge to students regarding various financial aspects.

#### **CO-2 Capital Budgeting Decisions:**

Understand the different capital budgeting techniques.

#### **CO-3 Financing Decisions:**

Create an awareness on capital structure and theories of capital structure.

#### **CO-4 Working Capital Management:**

Enable the learners to understand working capital management.

#### **CO-5 Dividend Decisions:**

Gain knowledge about dividend policies and various dividend models.

### **SC5.4: Cost Accounting – I**

#### **CO-1 Concept of Cost:**

Understand concept and classification of Costs, understand the costing principles, functions, and Application of Cost Accounting.

#### **CO-2 Material:**

Gain knowledge about the procedure in procurement of material, valuation of material, techniques in inventory control.

#### **CO-3 Labour:**

Understand the Charging of labour cost to various cost centres and various incentive schemes.

#### **CO-4 Overhead:**

Gain knowledge about idea of various types of overheads and apportionment of primary and secondary overheads to various cost centres.

#### **CO-5 Reconciliation of Cost and Financial Accounts:**

Able to find out causes for differences in profit as per cost accounting and financial accounting, and prepare a statement reconciliation of profit.

## **SC 5.5: Business Environment**

### **CO-1 Business and Its Environment:**

Understand the significance and changing dimensions of Business Environment.

### **CO-2 Economic Environment:**

Understand the role of economic systems, economic planning, economic reforms, liberalization, privatization and globalization and their impact on business.

### **CO-3 Technological Environment:**

Gain insights on new technological developments in Business Environment, sources of technology transfer.

### **CO-4 Social and Cultural Environment:**

Understand about emerging dimensions in socio-cultural environment and its impact on business.

### **CO-5 Political and Legal Environment:**

Develop understanding of importance and impact of changing laws and regulations on business.

## **SC5.6: Income Tax-I**

### **CO-1 Introduction:**

Understand the basic concepts of Income Tax.

### **CO-2 Residential Status of Assessee:**

To understand computation of residential status of Assessee, incidence of tax and solve problems.

### **CO-3 Tax Free Income:**

Gain the knowledge of various Tax-Free Income.

### **CO-4 Computation of Income from Salary:**

Gain the knowledge of computation of income under the head Salary.

### **CO-5 Computation of Income from House Property:**

Gain the knowledge of computation of income under the head House Property.

### **Computation of Income from Business and Profession:**

Gain the knowledge of computation of income under the head Business and Profession.

## **OEC5.7: Consumer Protection**

### **CO-1 Conceptual Framework:**

Gain knowledge about Consumer and Markets and Corporate and Public Redressal Systems.

### **CO-2 The Consumer Protection Act, 1986:**

Gain knowledge of consumer protection law and the functions of consumer dispute redressal agencies.

### **CO-3 Grievance Redressal Mechanism under the Consumer Protection Act, 1986**

Gain knowledge on Filing and Handling of case, Disposal of cases, Relief/Remedy to be provided.

### **CO-4 Industry Regulators and Consumer Complaint Redressal Mechanism:**

Understand the role and importance of Industry Regulators such as RBI, IRDA, TRAI, FSSAI.

## **B. Com VI semester**

### **HC 6.1: Contemporary Auditing**

#### **CO-1 Company Auditor:**

Learn about Appointment, Remuneration, Qualification, Disqualification, Removal, Auditor's Rights and Duties and Liabilities.

#### **CO-2 Audit Report and Certificate:**

Understand Essentials of a good Audit Report, Contents of Audit report, and Audit Certificate.

#### **CO-3 Divisible Profit:**

Understand the Concept of Profit v/s Divisible Profit, Determinants of Divisible profit.

#### **CO-4 Audit of Various Entities:**

Acquires knowledge of Audit of Sole Trader, Partnership, Banks, Hotels, Educational Institutions and Charitable Trusts.

#### **New Areas of Auditing:**

Cost Audit, Management Audit, HR Audit, Operational Audit, Social & Environmental Audit.

#### **CO-5 Professional Ethics and Misconduct:**

Learner evaluates the professional Ethics and Professional Misconduct of an Auditor.

## **HC 6.2: Financial Services**

### **CO-1 Financial Services:**

Provide an idea about fundamentals of financial services and its regulators.

### **CO-2 Leasing and Hire Purchase:**

Provide a brief knowledge about leasing and hire purchase concepts.

### **CO-3 Merchant Banking:**

Acquaints students with the concept of Merchant Banking and its functions, and SEBI Regulations.

### **CO-4 An overview of Venture Capital, Factoring, Depositories and Credit rating:**

Provide an idea about fundamentals of Venture Capital, Factoring, Depositories and Credit rating.

### **CO-5 Other Financial Services:**

Develop an understanding of Bill Discounting, housing finance, Insurance, Mergers and Acquisitions, and Mutual Funds.

## **SC 6.3: Management Accounting**

### **CO-1 Management Accounting:**

Understand the objectives and functions of management accounting.

### **CO-2 Analysis and Interpretation of Financial Statements:**

Evaluate the different devices used in analyzing and interpreting the financial statements.

### **CO-3 Ratio Analysis:**

Evaluate the financial position by using ratios.

### **CO-4 Fund Flow Analysis:**

Acquire knowledge on the preparation of fund flow statement.

### **CO-5 Cash Flow Analysis:**

Evaluate the financial position of a concern through cash flow statement.

### **SC6.4: Cost Accounting – Ii**

#### **CO-1 Unit or Output Costing:**

Create knowledge about application of output costing, preparation of cost sheet and application of job order costing.

#### **CO-2 Contract Costing:**

Students get insight on application of contract costing, ascertainment of profit in case of complete & incomplete contracts.

#### **CO-3 Operating Costing:**

Able to classify of operating costs and prepare operating cost sheet.

#### **CO-4 Process Costing:**

Gain knowledge on ascertaining cost at each stage of process, treatment of normal and abnormal losses in process costing.

#### **CO-5 Marginal Costing:**

Learn about the applications in Marginal Costing in Managerial Decisions, Break-even analysis.

### **SC6.5: Human Resource Management**

#### **CO-1 Human Resource Management:**

Students Understand the objectives, scope, functions and environment of Human Resource Management, and Functions of HR Manager.

**CO-2 Human Resource Planning (HRP):** Understand Human Resource Planning, its need and importance, Process, and Techniques of HR Planning.

#### **CO-3 Job Analysis and Design:**

Understand Job analysis and Job description, Job evaluation methods and techniques, factors affecting Job design, techniques of Job design.

#### **CO-4 Recruitment and Selection:**

Understand source of recruitment, process of recruitment, factors governing recruitment; Selection process, and selection methods.

#### **CO-5 Management Development:**

Evaluate the areas of training, Importance of training and development, Performance appraisal methods & Models of Performance Management.



## **SC6.6: Income Tax-II**

### **CO-1 Capital Gains:**

Create an idea about computation of capital gain and tax on the same, and Exemptions u/s 54 of Income Tax Act, 1961

### **CO-2 Income from Other Sources:**

Enlighten the concept of income from other sources.

### **CO-3 Set off and carry forward of losses and Deductions from Gross Total Income:**

Gain brief knowledge about concept of Set-off of and carry forward of losses, and to understand the deductions available u/s 80C to 80U of Income Tax Act, 1961.

### **CO-4 Computation of Total Income:**

Provide knowledge of determining the Total Income of Individuals, HUF and Firms.

### **CO-5 Computation of Tax Liability:**

Provide knowledge of determining the tax liability of Individuals, HUF and Firms.

## **PW6.7: Project Work**

### **CO-1 Introduction to the Research Study:**

Develop understanding of research methodology and its applications.

### **CO-2 Industry and Company Profile:**

Develop understanding of the Industry and Company Profile.

### **CO-3 Theoretical Framework:**

Understand the theoretical aspects of the selected research topic.

### **CO-4 Data Analysis and Interpretation:**

Understand the different methods of data collection and its interpretation.

### **CO-5 Findings, Suggestions and Conclusion:**

Develop analytical skills in generalization of things and concepts.

### **Program Specific Outcome**

- Students will be able to demonstrate progressive learning of recent trends and developments in fields Commerce and Management.
- Students will demonstrate progressive learning in the application of theory, principles, values, and techniques of management and accounting in society and in the corporate world.
- Students will learn relevant managerial and accounting career skills, applying both quantitative and qualitative knowledge to their future careers.
- Students will gain thorough subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing systematically.
- Learners will be able to prove proficiency required to appear in competitive examinations like MBA, CA, CS, ICWA and other courses.
- Students will acquire the skills of effective communication, decision making, and problem solving that can be used at personal as well as professional level.