

Programme Specific Outcome (PSO) in B.Com.

The course aids students to gain knowledge concerning financial accounting, risk management, taxation, auditing, and economics of management, business law, and business communications. As this course provides an in-depth understand of the significant qualities and the learners can pursue careers as financial experts and also build a deeper understanding of the markets. There are several career paths available to students to choose among, such as accounting, investment and portfolio management, stock market, security analysis, mutual fund and capital market analysis, accounting, and finance. The curriculum attempts to give students a solid foundation in accounting, finance, and ethics so that they can become professionals who will serve society as a whole.

B Com (Honours) in Accounting & Finance Semester 1		
Subject	Contents	Course Outcome
CIT: Financial Accounting (T +P)	Unit 1: A. Theoretical framework : i) Accounting as an information system, the users of financial accounting information and their needs. Bases of accounting; cash basis and accrual basis. ii) The nature of financial accounting principles Financial accounting standards: B. Accounting Process Unit 2: (a) Business Income (b) Final Accounts Unit 3: Accounting for Hire Purchase and Installment Systems Unit 4: Accounting for Inland Branches Unit 5: Accounting For Dissolution of the Partnership Firm	After completion of the course students will be able to: i. Understand the application of accounting principles and help to prepare an organization's financial accounts accurately for a specific period. ii. Help to prepare outcome assessment cycle for accounting involves identifying business needs, determining accounting goals, creating a project road map and measuring the project results. iii. Help in preparing computerized accounting system in a company as per GAAP to execute accounting reports as per user requirements and in using AIS (accounting Information system). iv. Execute practical aspects of accounting principles in recording financial accounts accurately through popular accounting software i.e. Tally ERP system.

	Practical: Computerized accounting Systems by using any popular accounting software.	
C2T: Business Law	<ul style="list-style-type: none"> i. The Indian Contract Act, 1872: General Principles of Law of Contract & Specific Contract ii. The Sale of Goods Act, 1930 iii. The Partnership Act, 1932 & the Limited Liability Partnership Act, 2008 iv. The Negotiable Instruments Act, 1881 	<p>After completion of the course students will be able to:</p> <ul style="list-style-type: none"> i. The Contract Act is to ensure that the rights and obligations arising out of a contract are honoured and that legal remedies are made available to an aggrieved party against the party failing to honour his part of the agreement. ii. The rights, duties, claims arise in transferring property from one, i.e.,o another i.e. of buyers and sellers. iii. The partnership includes bringing together the skills and resources of multiple business owners to create a whole that is bigger and better than the sum of its parts. iv. To legalize the system by which instruments could pass from hand to hand by negotiation like any other goods.
GE-1: Micro Economics	<ul style="list-style-type: none"> i. Demand and Consumer Behaviour ii. Production and Cost iii. Perfect Competition iv. Monopoly v. Imperfect Competition 	<p>After completion of the course students will be able to:</p> <ul style="list-style-type: none"> i. Explain the price and quantity equilibrium of a market using demand and supply concepts. ii. Evaluate production and cost, short-term and long-term profitability, and revenues and profits. iii. Use the perfectly competitive and monopolistic models to examine industry behaviour. iv. Integrate the concept of price and production decisions of enterprises, under diverse market structures.

B Com (Honours) in Accounting & Finance Semester II

Subject	Contents	Course Outcome
C3T: Corporate Accounting	<ul style="list-style-type: none"> i. Accounting for Share Capital & Debentures including Issue of rights and bonus shares; Buyback of shares; Redemption of preference shares; Issue and Redemption of Debentures ii. Final Accounts: Preparation of profit and loss account and balance sheet of corporate entities 	<p>After completion of the course students will be able to:</p> <ul style="list-style-type: none"> i. Develop an understanding of the process of issue and buyback of shares, issue, and redemption of debentures and preference shares ii. To calculate Goodwill, evaluate shares adopting different methods, and preparation of final accounts of Indian Companies.

	<ul style="list-style-type: none"> iii. Valuation of Goodwill and Valuation of Shares iv. Amalgamation of Companies including Internal reconstruction v. Accounts of Holding Companies/Parent Companies vi. Preparation of consolidated balance sheet vii. Banking Companies 	<ul style="list-style-type: none"> iii. Account for a range of advanced financial accounting issues, including preparing consolidated financial statements in case of amalgamation and holding company. iv. Build a solid foundation in accounting and reporting requirements of the Companies Act and relevant IAS (Indian accounting standards).
C4T: Corporate Laws	<ul style="list-style-type: none"> i. Introduction ii. Documents iii. Management iv. Dividend, Accounts, Audit v. Winding-up vi. Insider Trading, Whistle Blowing vii. Depositories Law 	<p>After completion of the course students will be able to:</p> <ul style="list-style-type: none"> i. Explain the fundamental principles and regulations of corporate law, such as separate legal identity, limited liability, and the responsibilities of company directors. ii. Gain knowledge about the legal implications of accounting and auditing, as well as the responsibilities of auditors. iii. Identify suitable legal requirements, duties, rights, and remedies for company concerns. iv. Address basic problems in corporate law, Using the knowledge and abilities acquired in this course..
GE2T: Macro Economics	<ul style="list-style-type: none"> i. Introduction ii. Economy in the short run iii. Inflation, Unemployment and Labour market iv. Open economy v. Investment and Portfolio 	<p>After completion of the course students will be able to:</p> <ul style="list-style-type: none"> i. Outline the main macroeconomic theories of short-term economic fluctuations and long-term economic growth. ii. Calculate various macroeconomic activity indicators, such as national income accounts, inflation, and unemployment, and assess the limitations of standard economic indicators. iii. Discuss the connections between financial markets and the real economy, as well as how these connections affect the impact of economic policies over time. iv. Establish a macroeconomic aggregate demand and supply model and use it to show macroeconomic challenges and potential fiscal and monetary policy solutions.

**B Com (Honours) in Accounting & Finance
Semester III**

Subject	Contents	Course Outcome
C5T: Human Resource management	i. Introduction ii. Acquisition of Human Resource iii. Training and Development iv. Performance Appraisal v. Maintenance	After completion of the course students will be able to: i) Developing effective coordination and communication within the organization. ii) Acquiring the right man for the right job at the right time in the right quantity, developing through the right kind of training, utilizing the selected workforce, and maintaining the workforce. iii) Embracing wider societal and ethical developments. iv) To provide a climate for employees to discover, develop and use their knowledge for the betterment of the organization.
C6T: Income Tax Law and Practice (T+P)	Unit 1: Introduction -Basic concepts , Residential status Unit 2: Computation of Income under Income from Salaries; Income from house property Unit 3: Computation of Income under Profits and gains of business or profession; Capital gains; Income from other sources Unit 4: Computation of Total Income and Tax Liability Unit 5: Preparation of Return of Income Practical: Preparation of Return of Income – Manual & Online and TDS	After completion of the course students will be able to: i. Students will be able to identify the technical terms related to direct taxation. Understand the various provisions of Income Tax under the Income Tax Act ii. Compute income from salaries, house property, business/profession, capital gains and income from other sources. iii. Compute the net total income and the total tax liability of an individual assessee and compute the taxable income and tax for a partnership firm. considering the income from all heads of income and the deduction under Chap VI- A of the Income tax act,1961 iv. Understand the practical aspects of the provisions of income tax and Filing of returns: Manually, online filing of Returns of Income & TDS.
C7T: Management Principles and	i. Introduction of Management Principles and Applications.	After completion of the course students will be able to: i. Explain how the organization is

Applications	<ul style="list-style-type: none"> ii. Planning iii. Organizing iv. Staffing and leading v. Control 	<ul style="list-style-type: none"> ii. managed its different problems by principles of management. ii. Apply function of Management for the economic development of the society. iii. Use business strategy to assess the business environment in terms of economic and social aspects. iv. Acquire problem-solving and critical thinking skills that can be applied to business and management.
GE3T: Business Statistics (T+P)	<ul style="list-style-type: none"> i. Statistical Data and Descriptive Statistics ii. Probability and Probability Distributions iii. Simple Correlation and Regression Analysis iv. Index Numbers v. Time Series Analysis VI. Sampling Concepts, Sampling Distributions, and Estimation vi. Excel application of Statistics 	<p>After completion of the course students will be able to:</p> <ul style="list-style-type: none"> i. Demonstrate how and when to use statistics, data collection, sampling, and tabulation to solve problems. ii. Understand and solve problems using measures of central tendency and dispersion. iii. Develop problem-solving skills in correlation and regression analysis, as well as index numbers and time series. iv. Provide an overview of probability theory and probability distributions with statistical analysis in general. Additionally, students will be able to use their knowledge of statistics to complete simple problems using a computer (MS Excel).
SEC1:Ecommerce	<ul style="list-style-type: none"> Unit 1: Introduction and Technology used in E-commerce Unit 2: Security and Encryption Unit 3: IT Act 2000 and Cyber Crimes Unit 4: E-payment System Unit 5: On-line Business Transactions Unit 6: Web site designing 	<p>After completion of the course students will be able to:</p> <ul style="list-style-type: none"> i. Understand the meaning, nature, concepts, advantages, disadvantages, and reasons for transacting online, types of E-Commerce, ecommerce business models applicable laws, and guidance governing E-Commerce. ii. Grasp the knowledge about the World Wide Web and the internet, designing, building, and launching e-commerce websites. iii. Comprehend the various aspects of the ecommerce security environment, security threats in the E-commerce environment,

		<p>and technology solutions. Recognize applicable laws and guidelines governing E-Commerce such as IT Act 2000.</p> <p>iv. Understand the various types of E-payment systems and their procedure, working, and legal position. Comprehend the various aspects of risks involved in e-payments.</p>
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B.Com (Honours) in Accounting & Finance		
Semester IV		
Subject	Contents	Course Outcome
C8T: Cost Accounting	Unit 1: Introduction Unit 2: Elements of Cost: Material and Labour Unit 3: Elements of Cost: Overheads Unit 4: Methods of Costing- Unit costing, Job costing, Contract costing, Process costing, Service costing Unit 5: Book Keeping in Cost Accounting	After completion of the course students will be able to: <ol style="list-style-type: none"> i. Know the insight of the cost accounting principles applicable to business and helps for (i) ascertainment of cost, (ii) determination of selling price, (iii) cost control and cost reduction, (iv) ascertaining the profit of each activity, (v) assisting management in decision-making. ii. Be exposed to the different methods of allocation and absorption of overheads based on individual business activities and get the concept of making departments responsible for their operations rather than focusing on departments. iii. Help in learning the methods of strategically managing costs and methods of pricing and develop a competitive edge in products quality, customer service, brand image etc. for maximization of profits. iv. Help in accumulating and interpreting costs, including job costing, marginal costing, process costing, standard costing, activity-based costing, throughput analysis, and direct costing for assisting the management in decision making in cost controlling and making strategic planning

		and decision on improving cost efficiency.
C9T: Business Mathematics (T+P)	Unit 1: Matrices and Determinants Unit 2: Calculus I Unit 3: Calculus II Unit 4: Mathematics of Finance Unit 5: Linear Programming	After completion of the course students will be able to: <ul style="list-style-type: none"> i. Understand the business application of Matrices and Determinants, system of linear equations using matrix inversion Method and Cremer's Rule, and the Leontief Input Output Model. ii. Grasp the knowledge about mathematical functions and their types, logarithmic function, differentiation, maxima and minima involving second or higher order derivatives and application of maximum and minimum in business and economic Problems. iii. Grasp the knowledge about partial differentiation, integration, and application of integration to marginal decision making. iv. Understand the application of compounding and discounting techniques and different types of annuities in business and economics. v. Understand the formulation of linear programming problem (LPP) and solution through graphical and simplex method.
C10T: Computer Application in Business (T+P)	<ul style="list-style-type: none"> i. Word Processing ii. Preparing Presentations iii. Spreadsheet and its Business Applications iv. Creating Business Spreadsheet v. Database Management System 	After completion of the course students will be able to: <ul style="list-style-type: none"> i. Understand when each of the Microsoft Office apps (Word and PowerPoint) should be used to write documents. ii. Create and design a spreadsheet for general office use. iii. Possess a working knowledge of basic functions and formulas in MS-Excel. iv. Use SQL, the standard language for relational databases, and describe data models and schemas in DBMS.
GE-4: Indian Economy	<ul style="list-style-type: none"> i. Basic Issues in Economic Development ii. Basic Features of the Indian Economy at Independence iii. Policy Regimes iv. Growth, Development, and Structural Change v. Sectoral Trends and Issues 	After completion of the course students will be able to: <ul style="list-style-type: none"> i. Know the complexities of the Indian economy ii. Capable of comprehending government policies and initiatives iii. Able to comprehend how economic development might be aided by planning and infrastructural assistance

		iv. Gain a better understanding of the many segments of the Indian economy
SEC-2: Personal Selling and Salesmanship	i. Introduction to personal selling ii. Buying motives iii. Selling process iv. Sales Report	After completion of the course students will be able to: i. Understand the different approaches of the selling process and how to prepare daily or periodical sales reports. ii. To analyze Maslow's theory of need hierarchy, dynamics nature of motivation for personal selling system. iii. Use current business Strategy for development of salesmanship. iv. Explain closing the sale and post-sales activities.

B Com (Honours) in Accounting & Finance Semester V		
Subject	Contents	Course Outcome
C11T: Principles of Marketing	i. Introduction of principles of Marketing ii. Consumer behavior, market segmentation iii. Product iv. Pricing distribution channels and physical distribution v. Promotion, recent development in marketing.	After completion of the course students will be able to: i. Explain different consumer behavior, market sentiment, pricing systems, and distribution channels of the market. ii. Understand physical distribution, sales Promotion for the development of market segmentation. iii. Demonstrate how and when to use advertising, public relations, sales Promotion, and factors affecting Promotion mix decisions. iv. Development thinking skills that can be applied to business and marketing.
C12T: Fundamentals of Financial Management (T+P)	i. Introduction-Nature, scope and objective of Financial Management, Time value of money, Risk and return ii. Investment Decisions iii. Financing Decision iv. Dividend Decisions v. Working Capital Decisions	After completion of the course students will be able to: i. Develop an understanding of the concept of the time value of money and calculate the value of cash flows relating to several financial instruments. ii. Analyze the main ways of raising capital to deal with day-to-day working capital decisions; and also longer-term dealing, which involves

		<p>major capital investment decisions and raising long-term finance.</p> <p>iii. Integrate the concept and apply the financial concepts to calculate ratios and do the capital budgeting</p> <p>iv. Gauge the value of cash flows relating to several financial instruments as well as diverse projects under consideration by the firm.</p>
DSE -1: Management Accounting	<p>Unit 1: Introduction</p> <p>Unit 2: Budgetary Control</p> <p>Unit 3: Standard Costing</p> <p>Unit 4: Marginal Costing</p> <p>Unit 5: Decision Making</p> <p>Unit 6: Contemporary Issues</p>	<p>After completion of the course students will be able to:</p> <p>i. Help to reconcile standard profit and actual profit and find out weak point regarding fulfillment of standard through variance analysis.</p> <p>ii. Help in preparing budget through master budget for future period and inducing the overall control on the concern by introduction standard cost method and variance analysis.</p> <p>iii. Help in decision making in finding out profitable product mix, make or buy decision for a particular product and know the various methods of pricing through marginal costing</p> <p>iv. Know the contemporary issues like responsibility accounting, Performance Measurement and Transfer Pricing.</p>
DSE-2: Financial Markets, Institutions and Financial Services	<p>i. Financial System and its Components</p> <p>ii. Financial Markets</p> <p>iii. Financial Institutions</p> <p>iv. Financial Services</p> <p>v. Leasing and hire-purchase</p>	<p>After completion of the course students will be able to:</p> <p>i. Know the significance and function of the financial system in relation to the macroeconomic environment.</p> <p>ii. Demonstrate knowledge of the Indian financial services sector's current structure and regulation.</p> <p>iii. Analyze and develop marketing strategies for financial products and services.</p> <p>iv. Provide students with the knowledge and skills needed to find work in the financial services industry.</p>

B Com (Honours) in Accounting & Finance
Semester VI

Subject	Contents	Course Outcome
C13T: Auditing and Corporate Governance	Unit 1: Introduction of Auditing Unit 2: Audit of Companies Unit 3: Special Areas of Audit Unit 4: Corporate Governance Unit 5: Business Ethics Unit 6: Corporate Social Responsibility (CSR)	<p>After completion of the course students will be able to:</p> <ol style="list-style-type: none"> i. Define audit and understand the objectives of audit, principles and techniques governing audit etc. ii. Understand the different types of audit and relationship with other disciplines. iii. Understand audit planning, materiality and overall audit strategy for an audit. iv. Concept of Internal Control – Internal Check and Internal Audit. v. Gain knowledge of vouching and verification of Assets & Liabilities. vi. Understand the provision relating to qualifications and disqualifications, appointment, Rotation, Removal, Remuneration, rights and duties of Statutory Auditors under the Companies Act 2013. vii. Gain the knowledge of special areas of audit such as Cost audit, Tax audit, and Management audit, audit in EDP environment, computer aided audit techniques and tools. viii. Basic understanding of Auditing Standards issued by ICAI and relevant case studies/problems. ix. Understand the concept of Corporate Governance, theories and models relating to it. Major Corporate Scandals in India and abroad, Corporate Governance issues noticed in various corporate failures, Codes & standards on Corporate Governance. x. Define morality and ethics, business values and ethics. Understand the approaches and practices of business ethics, corporate ethics, ethics programs. xi. Gain the knowledge of Rating Agencies; Green Governance; Clause 49 and Listing Agreement. xii. Understand the concept of CSR, relationship of Strategic Planning and Corporate Social Responsibility xiii. CSR provisions under the Companies

		Act 2013. Understand the different CSR Models, Codes, and Standards on CSR
C14T: Indirect Tax Law	<ul style="list-style-type: none"> i. Basic concept of Indirect taxes, GST and its Constitutional framework ii. Levy of GST Registration Composition Levy Scheme, Taxable events, Composite and Mixed Supplies, Place of Supply, GST Returns, Exemption from GST iii. Time and Valuation of Supply iv. Tax Credit and Payment of GST v. Customs Law: Basic concepts, Types of custom duties, Valuation, Customs Procedures, Baggage, Exemptions. 	<p>After completion of the course students will be able to:</p> <ul style="list-style-type: none"> i. To understand the basic principles underlying the Indirect Taxation Statutes (with reference to Goods & Service Tax Act 2017) and to compute the amount of CGST, SGST, and IGST payable after considering the eligible input tax credit. ii. To examine the method of the tax credit. Inflows and outflows, tax imposition, tax exemption, tax deduction, Delivery of goods and services, Tax rates, Periodic tax returns. Place of delivery of goods and services and its impact on GST. iii. Develop the understanding of the basic and practical aspects of customs law iv. To value the imported and export goods for payment of duty and understand clearance procedures involved in importation and exportation of goods
DSE-3: Fundamentals of Investment	<ul style="list-style-type: none"> i. The Investment Environment ii. Fixed Income Securities iii. Approaches to Equity Analysis iv. Portfolio Analysis and Financial Derivatives. v. Investor Protection 	<p>After completion of the course students will be able to:</p> <ul style="list-style-type: none"> i. Understand different investment alternatives in the market and how securities are traded in the market ii. To analyze and price different securities including fixed-income bonds. iii. Be able to manage a portfolio and explain the concept of diversification, including the risk and return relationship, and calculate optimal weights for a portfolio comprising of two financial assets. iv. Understand the basics of derivatives.
DSE-4: International Business	<ul style="list-style-type: none"> i. Introduction to International Business and International Business Environment ii. Theories of International Trade and International Organizations and Arrangements iii. Regional Economic 	<p>After completion of the course students will be able to:</p> <ul style="list-style-type: none"> i. Explain how the company is expanding internationally and the significant difficulties that are affecting its operations in other nations. ii. Utilize socioeconomic and

	<p>Cooperation and International Financial Environment</p> <p>iv. Organizational structure for international business operations and Developments and Issues in International Business</p> <p>v. Foreign Trade Promotion Measures and Organizations in India and Financing of foreign trade and payment terms</p>	<p>cultural frameworks to compare and contrast cultures and societies from all across the world.</p> <p>iii. Use current business phenomena to assess the global business environment in terms of economic, social, and legal aspects.</p> <p>iv. Acquire problem-solving and critical thinking skills that can be applied to business and management.</p>
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