

B COM MODEL II (VOCATIONAL: FINANCE & TAXATION)

PROGRAMME OUTCOMES (PO)

On completion of the under graduate programme, the student is expected to attain the following learning outcomes.

PO No	Graduate Program Outcomes
PO 1	Improvement in the basic knowledge so as to enable the learners to take up professional careers or employment
PO 2	Develops basic problem analysis skills and knowledge and applies the same in real life situations.
PO 3	Uses knowledge and aptitude acquired in the course of study for social development
PO 4	Develops effective communication skills and ability to work in teams by strengthening group dynamics
PO 5	Fosters ability to engage in lifelong learning, demonstrating empathetic social concern and contributing to the development of nation by making use of the awareness gained on various issues.

PROGRAMME SPECIFIC OUTCOMES (PSO)

PSO No	Intended Programme Specific Outcomes.
PSO 1	Develops basic managerial skills and theoretical knowledge for managing business units
PSO 2	Obtains accounting knowledge and skills
PSO 3	Acquires basic theoretical knowledge on research methods and techniques
PSO 4	Acquisition of knowledge in specialized fields like finance, marketing, financial markets, management and Tax
PSO 5	Gets information to pursue higher studies in professional areas of commerce and management such as taxation, financial services, etc.

COURSE OUTCOMES (CO)

Semester 1

Name of the Course	Course Outcomes
English	<p>CO1 Reading Skills: - Ability to read English with understanding and decipher paragraph patterns, writer techniques and conclusions.</p> <p>CO2 Writing Skills:- Skill to develop the ability to write structured English and master the mechanics of writing the use of correct punctuation marks and capital letters.</p> <p>CO3 Listening Skills: - Ability to understand English when it is spoken in various contexts.</p> <p>CO4 Speaking Skills: - Develops the ability to speak intelligibly using correct tense word stress, sentence stress and elementary intonation patterns</p> <p>CO5 Uses English for formal communication effectively.</p>
Second Language	<p>CO1 The various Prose written by the Writers enables the students to understand the culture and traditions of human life. The lessons help to imbibe human values.</p> <p>CO2 The Autobiography of writers enables the students to understand the hard work put in their life to achieve a person's goal.</p>
1.Hindi	<p>CO3 Letter writing gives awareness about how different letters should be written in Government Offices and various institutions.</p> <p>CO4 Gives knowledge about the importance of Hindi translation, Abbreviations in various business sectors like Banks, Government Organizations.</p>
2.Malayalam	<p>CO1 Ability to analyse Story</p> <p>CO2 Learns to analyse Poem</p> <p>CO3 Learns to analyse Drama</p>
Dimensions and Methodology of Business studies	<p>CO1 Obtains theoretical knowledge about business and environment.</p> <p>CO2 Develops a clear understanding about business in India and recent economic initiatives.</p> <p>CO3 Gets acquainted with the theoretical and practical aspects of technology integrated in business.</p> <p>CO4 Obtains knowledge about Business Ethics as well as CSR.</p>

	<p>CO5 Develops understanding on basic knowledge about research.</p>
<p>Financial Accounting I</p>	<p>CO1 In depth understanding of preparation of financial statements.</p> <p>CO2 Learns the preparation of financial statements from incomplete records.</p> <p>CO3 Basic understanding about the preparation of royalty accounts.</p> <p>CO4 Knowledge about preparation of consignment accounts.</p> <p>CO5 Understanding of farm accounts.</p>
<p>Corporate Regulations and Administration</p>	<p>CO1 Acquaintance with the concepts Company and basics of Companies Act 2013.</p> <p>CO2 Basic understanding about promotion and formation of a company.</p> <p>CO3 In depth understanding about Share Capital.</p> <p>CO4 Understands membership in a company and Company meetings.</p> <p>CO5 Learns the Winding Up procedure of a company.</p>
<p>Banking and Insurance</p>	<p>CO1 Familiarizes with types of Banking and RBI.</p> <p>CO2 Acquaintance with Innovations and Reforms in Banking.</p> <p>CO3 Knowledge about banker and customer.</p> <p>CO4 Understanding about insurance.</p> <p>CO5 Knowledge about types of insurance.</p>

Semester 2

Name of the Course	Course Outcome
<p>English</p>	<p>CO1 Identifies the major issues of contemporary significance.</p> <p>CO2 Responds rationally and positively to the issues raised.</p> <p>CO3 Internalizes the values imparted through the selections</p> <p>CO4 Issues of Culture , Identity and Tradition</p> <p>CO5 Becomes sensitive towards the victims of man-made atrocities- Environmental Issues</p>
<p>Second Language</p>	<p>CO1 Understands various Writers and their skills.</p> <p>CO2 The moral of various poems written by eminent writers creates Patriotism, understanding of social and human values; and inspire them to achieve their goal.</p> <p>CO3 Enables students to understand the efforts taken by various producers, directors, musicians to make the film and the implications of film in the society.</p>
<p>1.Hindi</p>	

	CO4 Learns how the literature and film are inter-related that is; Person-Society-Literature-Nation inter-relation.
2.Malayalam	CO1 Ability to analyze articles
Financial Accounting II	CO1 Learns to prepare Hire Purchase accounts. CO2 Learns the preparation of branch accounts. CO3 Basic understanding about the preparation of Departmental accounts. CO4 In depth understanding about Dissolution of Partnership firm. CO5 Clear understanding about Accounting Standards.
Business Regulatory Framework	CO1 Acquaintance with Mercantile Law. CO2 Basic understanding about Special Contract. CO3 In depth understanding about Special Contract. CO4 Understands Law of Agency. CO5 Knowledge about the Sale of Goods Act 1930.
Business Management	CO1 Obtains theoretical knowledge about business management. CO2 Develops a clear understanding about Planning. CO3 Acquaintance with the theoretical and practical aspects of organizing. CO4 Obtains knowledge about direction and control. CO5 Develops understanding on Management Techniques.
Principles of Business Decisions	CO1 Learns to familiarize with business decisions. CO2 Gets acquainted with Demand Theory. CO3 Develops a clear understanding of Production Analysis. CO4 Understands Cost Analysis. CO5 Obtains knowledge about pricing in different markets.

Semester 3

Name of the Course	Course Outcome
English	CO1 Becomes aware of the subtle negotiations of Indigenous and Diasporic identities with-in Literature. CO2 Gets familiarized with the fissures, the tensions and the interstices present in South Asian regional identities.

	<p>CO3 Gets awareness about the emergence of Life Writing and alternate/alternative/marginal identities.</p> <p>CO4 Gets sensitivised to the various ways in which literature serves as a platform for forming, consolidating, critiquing and re-working the issue of identity 'at various levels</p>
Corporate Accounting 1	<p>CO1 Knowledge of accounting for shares.</p> <p>CO2 Understands shares and debentures underwriting.</p> <p>CO3 Basic understanding of the preparation of Joint stock Companies Accounts.</p> <p>CO4 In depth understanding of Investment Account.</p> <p>CO5 Understands Insurance claims</p>
Quantitative Techniques for Business- 1	<p>CO1 Learns the basics of statistics.</p> <p>CO2 Basic understanding about the statistical survey.</p> <p>CO3 Basic understanding about Uni-variate data analysis.</p> <p>CO4 In depth understanding about Uni-variate data analysis.</p> <p>CO5 Ability to compute interpolation and extrapolation.</p>
Financial Markets and Operations	<p>CO1 Familiarization with Indian Financial System.</p> <p>CO2 Acquaintance with Primary market.</p> <p>CO3 Develops a clear understanding about Secondary Market.</p> <p>CO4 Understanding about Mutual Fund.</p> <p>CO5 Basic Knowledge about Derivatives.</p>
Marketing Management	<p>CO1 Knowledge about the basics of marketing.</p> <p>CO2 Understands Product Mix.</p> <p>CO3 Understands Price Mix.</p> <p>CO4 Acquaintance with Physical Distribution Mix.</p> <p>CO5 Basic Knowledge about Recent trends in Marketing.</p>
Goods & Services Tax	<p>CO1 Gets basic knowledge about GST.</p> <p>CO2 Understands Levy & Collection of Tax.</p> <p>CO3 Ability to know GST Registration.</p> <p>CO4 Obtains idea about assessment.</p> <p>CO5 Gets knowledge about appeal.</p>

Semester 4

Name of the Course	Course Outcome
English	<p>CO1 Gets acquainted with different forms of inspiring and motivating literature</p> <p>CO2 Gets sensitivised to maintain a positive attitude to life.</p> <p>CO3 Learns to evaluate and overcome setbacks based on the insights that these texts provide.</p>
Corporate Accounts II	<p>CO1 Learns to prepare Accounts of Insurance Companies.</p> <p>CO2 Learns preparation of banking company accounts.</p> <p>CO3 Basic understanding about the preparation of internal reconstruction.</p> <p>CO4 In depth understanding about amalgamation, absorption and external reconstruction.</p> <p>CO5 Practical knowledge about liquidation of companies</p>
Quantitative Techniques for Business- II	<p>CO1 Basic understanding about the bivariate data analysis.</p> <p>CO2 Detailed understanding about the bivariate data analysis.</p> <p>CO3 Ability to work on index numbers.</p> <p>CO4 Understanding Time Series Analysis.</p> <p>CO5 Ability to compute probability.</p>
Entrepreneurship Development and Project Management	<p>CO1 Gets familiarized with Entrepreneurship.</p> <p>CO2 Acquaintance with types of Entrepreneurship.</p> <p>CO3 Develops a clear understanding of project identification.</p> <p>CO4 Understands Project formulation and report.</p> <p>CO5 Basic Knowledge about Entrepreneurship in India.</p>
Financial Services	<p>CO1 Basic knowledge about Financial services.</p> <p>CO2 Understands venture capital and securitization.</p> <p>CO3 Knowledge about leasing and factoring.</p> <p>CO4 Obtains idea about credit rating.</p> <p>CO5 Learns the basics of merger and acquisition.</p>

Semester 5

Name of the Course	Course Outcome
Cost Accounting - 1	<p>CO1 Learns cost accounting basics.</p> <p>CO2 Learns the preparation of accounting and control of material cost.</p> <p>CO3 Ability to prepare accounting and control of labour cost.</p> <p>CO4 In depth understanding about control of overheads.</p> <p>CO5 Obtains practical knowledge on cost sheet.</p>
Environment Management and Human Rights	<p>CO1 Understands environmental studies with natural resources and eco system</p> <p>CO2 Understands bio-diversity, environmental pollution and social issues</p> <p>CO3 Develops knowledge about recent developments in environment studies</p> <p>CO4 Basic understanding on Right to Information Act 2005</p> <p>CO5 An awareness on human Rights</p>
E-Commerce	<p>CO1 Learns electronic commerce</p> <p>CO2 Understands application of E-Commerce</p> <p>CO3 Ability to know E-Payment systems</p> <p>CO4 Obtains idea about E-Commerce Security</p> <p>CO5 Learns how to set up e-commerce business</p>
Income Tax 1	<p>CO1 Gets acquainted with Income Tax in India</p> <p>CO2 Understands residential status</p> <p>CO3 Ability to calculate income from salary</p> <p>CO4 Able to calculate income from House property</p> <p>CO5 Able to calculate income from Profits and gains of business or profession</p>
Open Course - Capital Market and Investment Management	<p>CO1 Acquires basic knowledge about Indian Financial System</p> <p>CO2 Understands functions of primary and secondary market</p> <p>CO3 Knows about various aspects of Derivatives</p> <p>CO4 Understands Investment Management</p> <p>CO5 Familiarization with various investment avenues</p>

Semester 6

Name of the Course	Course Outcome
Cost Accounting - 2	<p>CO1 Understands specific order costing</p> <p>CO2 Determines operating costing</p> <p>CO3 Learns the preparation of process costing</p> <p>CO4 Basic understanding about marginal costing and break even analysis</p> <p>CO5 Gets familiarized with budgetary control</p>
Advertisement and Sales Management	<p>CO1 Acquaintance with basics of advertisement</p> <p>CO2 Familiarized with advertisement appeal and media</p> <p>CO3 Basic knowledge on advertisement research</p> <p>CO4 Understands various sales promotion techniques</p> <p>CO5 An awareness on personal selling</p>
Income Tax- Assessment and Planning	<p>CO1 Learns to assess firms and association of persons</p> <p>CO2 Understands on how to assess co-operative societies</p> <p>CO3 Able to assess HUF</p> <p>CO4 Knowledge of the theoretical aspects of assessment of companies</p> <p>CO5 Able to Plan Tax</p>
Management Accounting	<p>CO1 Acquires knowledge regarding the basic concepts of Management Accounting</p> <p>CO2 Able to analyze financial statements with comparative and common size statements</p> <p>CO3 Able to analyze financial statements with Ratios</p> <p>CO4 Able to analyze financial statements with fund flow statements</p> <p>CO5 Able to analyze financial statements with cash flow statements</p>
Income Tax 2	<p>CO1 Understands Capital Gain</p> <p>CO2 Understands and calculates income from other sources</p> <p>CO3 Able to club income</p> <p>CO4 Able to assess individuals</p>



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	CO5 Develops an idea of income tax authorities
Project and Viva	CO1 Gets practical experience of the theoretical knowledge
	CO2 Develops the knowledge for professional career
	CO3 Ability to integrate information from multiple sources.