



## MODEL III B.COM TAXATION

### COURSE OUTCOMES

| SEMESTER - I                    |             |                                                                                                                                                                                                                                                                                        |
|---------------------------------|-------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course Title                    | Course Code | Course Outcomes                                                                                                                                                                                                                                                                        |
| English- Fine Tune Your English | ENICCT01    | CO1: Improve practical phrasing using grammar<br>CO2: Distinguish the different realms of grammar in its accurate form<br>CO3: Explain the functional usage of language<br>CO4: Create sentences in connected narrative<br>CO5: Develop ability to use English in formal communication |
| Business Communication and MIS  | COICMT03    | CO1-Develop business communication.<br>CO2-Point out the methods of communication.<br>CO3-Exemplify legal deeds and documents.<br>CO4- Describe the impact of IT.<br>CO5-Discuss the role of MIS.                                                                                      |



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|-----------------------------------------|----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Dimensions and Methodology of Business  | COICRT01 | <p>CO1- Assort the dimensions of business environment.</p> <p>CO2- Summarize the role of business in India.</p> <p>CO3- Make use of technology integration in business.</p> <p>CO4- Pinpoint the importance of ethics and social responsibilities.</p> <p>CO5- Utilize the fundamentals of business research in life.</p> |
| Financial Accounting - I                | COICRT02 | <p>CO1- Illustrate financial statements of a sole proprietor.</p> <p>CO2- Explore the single-entry system.</p> <p>CO3- Illuminate the accounting treatment of royalty.</p> <p>CO4- Identify consignment problems.</p> <p>CO5- Solve problems in farm accounting</p>                                                       |
| Corporate Regulation and Administration | COICRT03 | <p>CO1- Portray the Companies Act.</p> <p>CO2- Appraise the procedure of formation of a joint stock company.</p> <p>CO3- Collate the methods of raising capital.</p> <p>CO4- Illustrate the essentials of valid meetings.</p> <p>CO5- Make clear the liquidation process of a company.</p>                                |



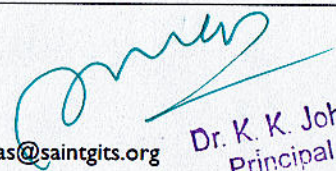
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|-----------------------------|----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Banking and Insurance       | CO1CMT01 | <p>CO1- Make clear the fundamentals of banking</p> <p>CO2- Utilize innovative trends in banking.</p> <p>CO3- Explore the relationship of banker and customer.</p> <p>CO4- Sketch the principles of insurance.</p> <p>CO5- Analyze insurance schemes.</p>                                                      |
| <b>SEMESTER – II</b>        |          |                                                                                                                                                                                                                                                                                                               |
| English- Issues That Matter | EN2CCT03 | <p>CO1- Explain the psychological burden of war</p> <p>CO2- Perceive the importance of free speech</p> <p>CO3- Evaluate the crisis of marginalized and subaltern groups</p> <p>CO4- Discover the importance of ecological conservation</p> <p>CO5-Analyse the narratives about the experience of refugees</p> |
| Business Environment        | CO2CMT04 | <p>CO1- Classify business environment components.</p> <p>CO2- Recognize economic environment impact.</p> <p>CO3-Elucidate Socio- cultural environment.</p> <p>CO4 - Trace the political and legal system.</p> <p>CO5- Scrutinize the technology transfer and IPR</p>                                          |

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|-------------------------------|----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Financial Accounting -2       | CO2CRT04 | <p>CO1- Illustrate accounting procedure of Hire Purchase system.</p> <p>CO2 -Examine accounting for branches.</p> <p>CO3- Contrast the profitability of departments.</p> <p>CO4-Evaluate dissolution of partnership firms.</p> <p>CO5- Express in words the application of Accounting Standards.</p> |
| Business Regulatory Framework | CO2CRT05 | <p>CO1- Outline the Indian Contract Act.</p> <p>CO2- Demonstrate the special contracts – bailment and pledge.</p> <p>CO3- Differentiate the special contracts - indemnity and guarantee.</p> <p>CO4- Spot out the provisions of law of agency.</p> <p>CO5- Explicate Sale of Goods Act.</p>          |
| Business Management           | CO2CRT21 | <p>CO1- Trace the principles of management.</p> <p>CO2- Develop business entities planning tactics.</p> <p>CO3- Collate the organizational structure.</p> <p>CO4-Examine the concept of direction, leadership and motivation.</p> <p>CO5- Recognize the quality management techniques</p>            |

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|----------------------------------|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Principles of Business Decisions | CO2CMT02 | CO1- Explicate the principles of business decision making.<br>CO2-Scrutinise demand theory.<br>CO3-Probe the concepts for production function.<br>CO4 – Contrast the cost concepts.<br>CO5- Choose pricing strategies.                                   |
| <b>SEMESTER – III</b>            |          |                                                                                                                                                                                                                                                          |
| Business Ethics and CSR          | CO3CMT05 | CO1- Draft business ethics concept.<br>CO2- Identify the ethical decision making.<br>CO3- Recognize the role of corporate governance practices.<br>CO4- Collate market structure and HRM.<br>CO5 - Relate CSR practices.                                 |
| Corporate Accounting -I          | CO3CRT07 | CO1- Illustrate the procedure of shares.<br>CO2- Judge the underwriting of shares.<br>CO3- Construct the final accounts of joint stock companies.<br>CO4- Demonstrate investment accounts preparation.<br>CO5-Estimate insurance claim for loss of stock |

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|-----------------------------------------|----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Quantitative Techniques for Business -I | CO3CRT08 | <p>CO1- Spot out the statistical theory and its application.</p> <p>CO2- Construct and design statistical survey.</p> <p>CO3- Probe the measures of central tendency.</p> <p>CO4- Rate the concepts of dispersion.</p> <p>CO5- Utilize interpolation and extrapolation concepts.</p>    |
| Financial Markets and Operations        | CO3CRT09 | <p>CO1-Trace the Indian financial system.</p> <p>CO2- Assort the primary market instruments.</p> <p>CO3-Make clear the trading pattern in secondary market.</p> <p>CO4-Compare mutual fund schemes.</p> <p>CO5-Elucidate derivatives.</p>                                               |
| Marketing Management                    | CO3CRT10 | <p>CO1 Indicate the principles of marketing management.</p> <p>CO2- Experiment with the concept of product mix.</p> <p>CO3- Recognize the concept of price mix.</p> <p>CO4- Identifying the aspect of physical distribution.</p> <p>CO5- Scrutinize the recent trends in marketing.</p> |

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|---------------------------------------|----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Goods and Service Tax                 | CO3OCT01 | <p>CO1- Summarize the theoretical aspects of GST</p> <p>CO2- Pinpoint the levy and collection of GST.</p> <p>CO3- Interpret the concepts of time and place of supply.</p> <p>CO4- Scrutinise input tax credit.</p> <p>CO5- Demonstrate GST registration, returns and assessment</p>                  |
| <b>SEMESTER – IV</b>                  |          |                                                                                                                                                                                                                                                                                                      |
| Logistics and Supply chain Management | CO4CMT06 | <p>CO1-Illustrate logistics Management concepts.</p> <p>CO2- Spot out the inventory control and distribution management.</p> <p>CO3- Sketch the supply chain management process.</p> <p>CO4- Associate the key enablers and drivers.</p> <p>CO5- Probe the trends and developments of logistics.</p> |



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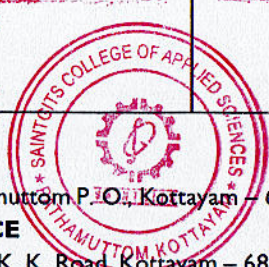
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|------------------------------------------|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Corporate Accounting –II                 | CO4CRT11 | <p>CO1- Illustrate insurance companies' financial statements.</p> <p>CO2- Demonstrate financial statements of banking companies.</p> <p>CO3- Develop the accounting procedure for internal reconstruction</p> <p>CO4- Differentiate the accounting procedure for amalgamation, absorption and external reconstruction.</p> <p>CO5- Elucidate liquidation of companies.</p> |
| Quantitative Techniques for Business –II | CO4CRT12 | <p>CO1- Examine correlation techniques.</p> <p>CO2-Categorize regression and correlation.</p> <p>CO3-Evaluate the price and quantity using index numbers.</p> <p>CO4 - Determine the trend based on time series analysis.</p> <p>CO5– Employ permutation and combination.</p>                                                                                              |



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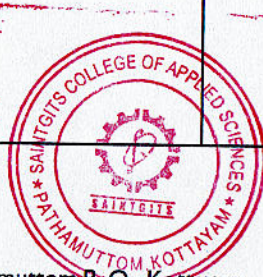
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|----------------------------------------------------------------------|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>Entrepreneurship<br/>Development &amp; Project<br/>Management</p> | <p>CO4CRT13</p> | <p>CO1- Portray the entrepreneurship.<br/>CO2 – Classify entrepreneurship.<br/>CO3- Construct project ideas.<br/>CO4- Discover project formulation and project appraisal.<br/>CO5- Compare entrepreneurial supports.</p>                                                                    |
| <p>Financial Services</p>                                            | <p>CO4OCT01</p> | <p>CO1- Sketch the role of financial services.<br/>CO2- Explain the venture capital financing and securitization process.<br/>CO3- Classify leasing and factoring services.<br/>CO4- Point out the need for credit rating agencies.<br/>CO5- Show the merger and acquisition strategies</p> |



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| SEMESTER - V                            |          |                                                                                                                                                                                                                                                                                                                        |
|-----------------------------------------|----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Cost Accounting -I                      | CO5CRT14 | <p>CO1- Illustrate the fundamentals of cost accounting.</p> <p>CO2-Compare methods of pricing on issue of materials</p> <p>CO3-Recognize the measures taken to control the labor cost</p> <p>CO4-Determine allocation and apportionment of overheads</p> <p>CO5- Construct cost sheet and reconciliation statement</p> |
| Environment Management and Human Rights | CO5CRT15 | <p>CO1- Outline multidisciplinary nature of environmental studies.</p> <p>CO2- Point Out the biodiversity of India.</p> <p>CO3 - Scrutinize the recent development in environmental studies.</p> <p>CO4- Explain the provisions of Right to information Act.</p> <p>CO5- Build awareness about human rights.</p>       |



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|               |          |                                                                                                                                                                                                                                                                                                  |
|---------------|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| E Commerce    | CO5CMT07 | <p>CO1-Trace the mechanism of electronic commerce.</p> <p>CO2- Compartment business transactions through electronic media.</p> <p>CO3-Make use of e-payment systems.</p> <p>CO4-Explain e-commerce security systems and cyber laws</p> <p>CO5-Illustrate setting up an e-commerce website.</p>   |
| Income Tax -I | CO5OCT01 | <p>CO1- Outline Income Tax Act.</p> <p>CO2- Associate the different heads of income under Income Tax Act.</p> <p>CO3- Illustrate taxable income under salary.</p> <p>CO4- Demonstrate taxable income under house property.</p> <p>CO5- Survey the taxable income from business or profession</p> |



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|------------------------------------------|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Fundamentals of Accounting (Open Course) | CO5OP03  | <p>CO1- Explain principles of accounting.</p> <p>CO2- Pinpoint the journalizing rules.</p> <p>CO3- Categorize accounts.</p> <p>CO4- Value the arithmetical accuracy of accounts.</p> <p>CO5- Intrepret the financial performance of a sole trader.</p> |
| <b>SEMESTER – VI</b>                     |          |                                                                                                                                                                                                                                                        |
| Cost Accounting -2                       | CO6CRT17 | <p>CO1- Make use of specific order costing.</p> <p>CO2 Appraise the operating costing.</p> <p>CO3- Rate the process costing.</p> <p>CO4- Express in words the marginal costing.</p> <p>CO5 – Categorize budgets.</p>                                   |



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|---------------------------------------------|-----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>Advertisement and Sales Management</p>   | <p>CO6CRT18</p> | <p>CO1- Draft the Advertising roles.<br/>CO2- Identifying media planning requisites.<br/>CO3- Explicate advertising research needs<br/>CO4- Discover sales promotion strategies.<br/>CO5 -Associate the process and principles of personal selling and sales promotion</p>                                 |
| <p>Income Tax – assessment and Planning</p> | <p>CO6CMT09</p> | <p>CO1- Illustrate the taxable income and tax liability of firms, AOP &amp; BOI.<br/>CO2- Find the tax liability of co-operative society.<br/>CO3- Scrutinise the tax liability of HUF.<br/>CO4- Value the taxability of Companies' income<br/>CO5- Articulate tax planning provisions of an assessee.</p> |



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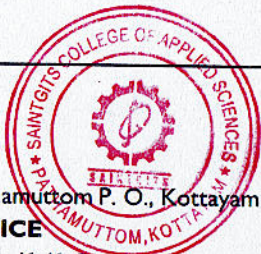
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|-----------------------|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Income Tax -2         | CO6OCT01 | <p>CO1- Illustrate the computation of taxable income from capital gain.</p> <p>CO2- Determine the taxable income from other sources.</p> <p>CO3- Employ the concept of clubbing and aggregation of income.</p> <p>CO4- Recognize the tax assessment of an individual.</p> <p>CO5- Elucidate the power and functions of Income tax authority.</p> |
| Management Accounting | CO6CRT20 | <p>CO1- Describe management accounting.</p> <p>CO2- Scrutinize the financial statements.</p> <p>CO3- Identify ratios to analyses the financial statements.</p> <p>CO4- Investigate the 'flow of sources' and 'application of funds.</p> <p>CO5- Determine cash flow.</p>                                                                         |
| Project and Viva      | CO6PR01  | CO1- Develop Research & Analytical Skill                                                                                                                                                                                                                                                                                                         |



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