



St. Xavier's College (Autonomous), Mumbai
Commerce Section

Programme: Bachelor of Commerce

Programme Specific Outcomes (PSOs) for Bachelor of Commerce

Sr. No.	On completing Bachelor of Commerce, the student will be able to:
PSO 1	Acquire fundamental knowledge in the fields of commerce, management, accounts, finance and overall general legal framework of the business.
PSO 2	Comprehend the commercial peripheral framework of a business, and be equipped to handle the dynamics of changing business matrices.
PSO 3	Secure a base for higher studies as well as gain skills for managerial level jobs.
PSO 4	Gain progressive understanding of socio-economic policies, dynamic eco-systems, taxation system and their implications for various stakeholders.
PSO 5	Exhibit progressive value-driven learning, and assist in preparation and analytical reading of financial statements.
PSO 6	Become acquainted with commercial knowledge and soft skills to react in the most appropriate way when faced with challenges.
PSO 7	Apply theoretical concepts to business practices.
PSO 8	Obtain the knowledge and skills required for further professional education and research.



Course Outcomes (COs): Bachelor of Commerce

Semester I

Course Title: Fundamentals of Financial Accounting – I

Course Code: CCOM0101

Sr. No.	On completing the course, the student will be able to:	PSOs addressed	Cognitive levels
CO 1	Get acquainted with GAAP (Generally Accepted Accounting Principles) learning through few mandatory accounting standards in India for business and other entities.	1, 5, 7	U, R, An
CO 2	Recognize various methods of inventory valuation, and select the most suitable method of inventory management through analytical process.	3, 7, 8	U, Ap, E
CO 3	Understand the manner and method of allocating the direct and indirect expenses of the business.	1, 3, 6, 7, 8	U, Ap, E
CO 4	Understand the know-how, principles and practical tools in preparation of annual financial statements of small business entities for business decision making.	1, 5, 6, 7, 8	U, An, Ap, E

Course Title: Business Economics – I

Course Code: CCOM0102

Sr. No.	On completing the course, the student will be able to:	PSOs addressed	Cognitive levels
CO 1	Recognize the role of economics in business and evaluate positive and normative aspects of business economics.	1, 7	U
CO 2	Recognize the problem of scarcity of resources and the means to find out solutions thereof.	2	U, R
CO 3	Understand the behavioural pattern of demand in response to the variables of the demand function; apply marginal analysis for decision making.	3, 4	An
CO 4	Evaluate demand and supply estimation along with their variables, analyse demand and supply functions.	6	An, Ap
CO 5	Understand the behaviour of output at different levels, and possible changes in output.	7, 8	An, Ap



Course Title: Business Mathematics and Statistics – I
Course Code: CCOM0103

Sr. No.	On completing the course, the student will be able to:	PSOs addressed	Cognitive levels
CO 1	Understand the basic concepts of ratio and proportion, profit-sharing under partnership, discount, interest, etc. and their practical usage in the business.	2, 3	R, U, Ap
CO 2	Comprehend statistical tools of mean, median and mode, representation of data, etc. and their application in the business.	2, 3	U, Ap
CO 3	Understand and utilize the fundamental concepts towards data analysis by using concept of dispersion leading to maximization of business variables.	2, 3	U, Ap, An
CO 4	Gain conceptual knowledge of Linear Programming techniques and their application to business.	2, 3, 6	U, Ap
CO 5	Comprehend the concepts of inflation, deflation, indexation of cost and cost-benefit analysis using various formulas.	2, 3, 6, 8	U, Ap

Course Title: Commerce – I: Management Functions and Challenges
Course Code: CCOM0104

Sr. No.	On completing the course, the student will be able to:	PSOs addressed	Cognitive levels
CO 1	Get acquainted with the basic concepts of management, its principles, functions, factors responsible for new management thoughts, skills, and relevant competency issues of 21st century, along with management information system, and 'management by exception'.	1, 2, 7	R, U
CO 2	Understand the planning process, 'management by objectives' and decision-making activities as a part of business management.	1, 2, 7	R, U
CO 3	Get a practical overview of organization functions, types, features of line, line and staff, matrix, virtual organization along with concepts of span of control.	1, 2, 4, 7	R, U
CO 4	Learn management cases in the fields of leadership, motivation, and controlling.	1, 2, 6, 7	R, U, Ap
CO 5	Evaluate contemporary issues and trends in management functioning.	3, 6, 7, 8	E



Course Title: Communications Skills in English
Course Code: CCOM0105

Sr. No.	On completing the course, the student will be able to:	PSOs addressed	Cognitive levels
CO 1	Recall the basic rules of English language.	3, 6	R
CO 2	Possess improved listening, speaking, reading and writing skills.	3, 6	U
CO 3	Develop and present ideas effectively.	3, 6	U
CO 4	Write personal correspondence and reports effectively.	3, 6	Ap
CO 5	Have enhanced communication skills in English.	3, 6, 8	Ap

Course Title: Commerce – II: Introduction to Business
Course Code: CCOM0106

Sr. No.	On completing the course, the student will be able to:	PSOs addressed	Cognitive levels
CO 1	Understand the basic concepts, functions, scope and significance of the businesses.	1, 2, 6	R, U
CO 2	Develop an understanding of business objectives, classification of business objectives with special reference to economic and social objectives.	1, 2, 4	R, U
CO 3	Differentiate between internal and external environments and their impact on business; have an overview of international environment with specific reference to current trends in the international business.	1, 2, 4,	U, An
CO 4	Understand business planning process, stages of business unit promotion, and factors determining location vis-a-vis the role of government in business promotion and development.	2, 3, 7	U, An
CO 5	Get acquainted with the procedures of securing various licenses and registration of business, filing returns and legal provisions concerning the business establishment.	2, 4, 6, 7	U, E



Semester II

Course Title: Fundamentals of Financial Accounting – II

Course Code: CCOM0201

Sr. No.	On completing the course, the student will be able to:	PSOs addressed	Cognitive levels
CO 1	Get acquainted with the concepts, scope, utility and significance of accounting and record-keeping for “Not-for-Profit” organizations.	1, 5, 6, 7, 8	U, R
CO 2	Develop an understanding as how to convert incomplete accounting record system to dynamic and scientific double-entry system.	1, 5, 6, 7, 8	U, An, Ap, E
CO 3	Understand the methods of depreciating business assets and matters connected therewith.	1, 3, 4, 5	U, An, Ap, E
CO 4	Get practical knowledge and analytical ability to read and interpret the records maintained.	1, 3, 5	U, R, An, Ap

Course Title: Business Economics – II

Course Code: CCOM0202

Sr. No.	On completing the course, the student will be able to:	PSOs addressed	Cognitive levels
CO 1	Measure the behaviour of cost and revenue at different levels of output.	1, 7	U
CO 2	Understand the nature and behaviour of market equilibrium in different environments.	4, 5	U, R
CO 3	Classify markets based on the behaviour of sellers and buyers.	6	An
CO 4	Understand the significance of the sales strategy under unstable market conditions.	8	An, Ap
CO 5	Assess the importance of project planning and capital budgeting.	4, 8	An, Ap



Course Title: Business Mathematics and Statistics – II
Course Code: CCOM0203

Sr. No.	On completing the course, the student will be able to:	PSOs addressed	Cognitive levels
CO 1	Get acquainted with the concept of derivatives and its application in different business models.	1, 2, 3	U, Ap
CO 2	Review the basic concepts of sets, functions and their application in theory of probability.	2, 3	R, U, Ap
CO 3	Understand the concepts of interest, discounting and annuities and their application in business and insurance.	2, 3	R, U, Ap
CO 4	Undertake data analysis by using the technique of hypothesis, various statistical distributions and modes of testing the hypothesis.	2, 3	U, Ap
CO 5	Develop business models and undertake data analysis.	2, 3	U, Ap

Course Title: Commerce – III: Marketing
Course Code: CCOM0204

Sr. No.	On completing the course, the student will be able to:	PSOs addressed	Cognitive levels
CO 1	Get acquainted with fundamental marketing terminology.	1, 2, 4, 7	R
CO 2	Possess fundamental knowledge and understanding of marketing mix, product positioning, service positioning, pricing with practical illustrations.	1, 2, 7	R, U
CO 3	Be familiar with physical distribution, marketing channels, supply chain management, promotions, Integrated Marketing Communication (IMC), sales management and personal selling.	1, 2, 7	R, U
CO 4	Understand marketing ethics, unethical and innovative practices in marketing.	1, 2, 4, 7	R, U, Ap
CO 5	Understand the role of consumer organizations, competitive strategies for market leader, along with an understanding of rural marketing, digital marketing and green marketing.	1, 2, 4, 7	R, U, Ap
CO 6	Analyse and synthesise the latest cases in field of marketing management.	2, 3, 7, 8	An, C



Course Title: Business Communication
Course Code: CCOM0205

Sr. No.	On completing the course, the student will be able to:	PSOs addressed	Cognitive levels
CO 1	Understand the communication process and corporate communication.	3, 6,	U
CO 2	Understand methods and channels of communication.	3, 6, 8	U
CO 3	Recall the principles of effective group communication.	3, 6,	U
CO 4	Write business correspondence effectively.	3, 6,	Ap
CO 5	Enhance the quality of business communication.	3, 6, 8	Ap

Course Title: Commerce – IV: Service Sector
Course Code: CCOM0206

Sr. No.	On completing the course, the student will be able to:	PSOs addressed	Cognitive levels
CO 1	Get acquainted with the concepts of service, marketing mix for services, consumer expectations, services mix and various service strategies.	1, 2	R, U
CO 2	Develop a detailed understanding of organized/ unorganized retail services, retail scenario in India and the world.	2, 3, 6, 7	U, An
CO 3	Have exposure to few modern IT/ITes services, banking, insurance, hospitality, logistics and e-Commerce.	2, 3, 7	U, An, E
CO 4	Comprehend the scope of logistics and e-commerce services.	2, 4, 7	U, An
CO 5	Evaluate contemporary issues, trends and practice in the services sector.	4, 5, 7, 8	E



Semester III

Course Title: Financial Accounting – I

Course Code: CCOM0301

Sr. No.	On completing the course, the student will be able to:	PSOs addressed	Cognitive levels
CO 1	Develop analytical understanding about accounting of partnership business entities and practical accounting treatments.	1, 5	R, U, An
CO 2	Develop analytical understanding for accounting treatment upon the retirement/ death of partner, and valuation of goodwill under those circumstances.	1, 5	R, U
CO 3	Comprehend basic accounting for shares and mutual fund transactions to facilitate wealth creation and explore career opportunities in the capital market framework.	1, 6, 7, 8	R, U, Ap
CO 4	Develop understanding of branch accounting system and accounting treatment thereof.	1, 5, 7	R, U, Ap
CO 5	Be acquainted with the accounting treatment under special circumstances such as loss of stock by fire; learn ascertainment of claim as per the insurance policy and prepare the claim using the average claim method.	1, 4, 5, 8	R, U, Ap

Course Title: Business Economics – III

Course Code: CCOM0302

Sr. No.	On completing the course, the student will be able to:	PSOs addressed	Cognitive levels
CO 1	Understand the measurement of national income and issues connected therewith.	1, 7	U
CO 2	Understand and analyse factors, nature and impacts of business cycles on the economy.	4	U
CO 3	Recognize income and employment equilibrium behaviour and remedial strategies.	5, 8	An
CO 4	Be acquainted with money supply, demand, measurement and variables shaping it.	7, 8	An, Ap
CO 5	Evaluate cause-effect aspects of inflation and measures to control the same.	2, 3	An, Ap



Course Title: Commercial Law – I
Course Code: CCOM0303

Sr. No.	On completing the course, the student will be able to:	PSOs addressed	Cognitive levels
CO 1	Understand the basics of commercial law and the general principles thereof.	1, 2, 3, 7	R, U
CO 2	Gain knowledge of the law of contract, Sale of Goods Act, and the definitions, concepts and principles therein.	1, 2, 3, 7	R, U
CO 3	Gain knowledge of the essential ingredients for formation of contract and the all pervasive influence of the law of contract.	1, 2, 3, 7	R, U
CO 4	Gain knowledge of Sale of Goods Act and additional principles applicable to a contract for the sale of goods.	1, 2, 3, 6, 7	R, U, Ap
CO 5	Know the practical applications of the laws by reading and discussing relevant case laws and critically examining judgments.	1, 2, 3, 6, 7, 8	E

Course Title: Commerce – V: Human Resource Management
Course Code: CCOM0304

Sr. No.	On completing the course, the student will be able to:	PSOs addressed	Cognitive levels
CO 1	Understand the basic concepts of Human Resource Management (HRM), human resources planning and recruitment processes.	1, 2, 4	R, U
CO 2	Gain perspective and practical insight into development of human resources in an organization and matters connected thereto.	1, 2, 6	U
CO 3	Get insights into human relations, significance of leadership and motivation through analysis of different theories.	2, 4, 6	U, An
CO 4	Develop perspective as to employee morale, employee grievance mechanisms, employee welfare, health and safety measures.	2, 4	U, An
CO 5	Understand changing trends in human resources environment.	4, 6	An, E
CO 6	Evaluate challenges in HRM.	6	U, E
CO 7	Demonstrate an understanding of HRM.	6, 7	U, E



Course Title: Regulatory Aspects of Banking and Finance – I
Course Code: CCOM0305

Sr. No.	On completing the course, the student will be able to:	PSOs addressed	Cognitive levels
CO 1	Understand the fundamental concepts of the banking industry.	1, 2, 7	U
CO 2	Get acquainted with the significant role of Reserve Bank of India.	1, 2, 7	U
CO 3	Understand different categories of banks and their subsidiaries in India, and their role in the development of Indian economy.	1, 2, 7	U, Ap
CO 4	Develop perspective of practical banking, negotiable instruments and regulation thereof.	1, 2, 4, 7	R, U, Ap
CO 5	Be acquainted with different types of bank accounts, KYC norms, and the modern banking system.	1, 2, 4, 7	U, Ap
CO 6	Understand the role of banking ombudsman, penalties for noncompliance, and measures to control irregularities in the banking sector by RBI.	1, 2, 4, 7	U, Ap

Course Title: Mass Communication
Course Code: CCOM0306

Sr. No.	On completing the course, the student will be able to:	PSOs addressed	Cognitive levels
CO 1	Understand the complexity of mass communication.	3, 6	R
CO 2	Realize the scope, issues and effects of mass media.	3, 6	R
CO 3	Identify the role of media in development and social change.	3, 6	U
CO 4	Recognize the importance of corporate events and role of PR agencies.	3, 6	U
CO 5	Understand the career opportunities in mass media, corporate events and public relations.	3, 6	U



Course Title: Advertising

Course Code: CCOM0307

Sr. No.	On completing the course, the student will be able to:	PSOs addressed	Cognitive levels
CO 1	Get acquainted with the concepts of advertising, classification of advertising and the role of media in advertising.	1, 2, 7	R
CO 2	Understand the effects of advertisement in relation to economic, social-cultural, ethical aspects, and regulation of advertising in India.	1, 2, 4, 7	R, U
CO 3	Understand the various aspects of an advertising agency.	1, 3, 7	R, U
CO 4	Gain knowledge of advertising campaign in diverse aspects with a practical case study.	1, 6, 7	R, U, Ap
CO 5	Understand psychology in advertising along with the application techniques for various media.	1, 4, 7	R, U, Ap
CO 6	Evaluate effectiveness through research in advertising.	2, 3, 7, 8	E



Semester IV

Course Title: Financial Accounting – II

Course Code: CCOM0401

Sr. No.	On completing the course, the student will be able to:	PSOs addressed	Cognitive levels
CO 1	Understand the hire-purchase transactions and accounting treatment thereof.	1, 3	R, U
CO 2	Understand the accounting of sale on consignment basis and the accounting impacts.	1, 3, 7	R, U, Ap
CO 3	Learn accounting aspects pertaining to amalgamations of partnership firms.	1, 3, 7	R, U, Ap
CO 4	Understand the concept of time value of money and its implications.	1, 3, 5, 7	R, U, Ap
CO 5	Understand annuities and the calculations of EMI, in the bond market mathematically.	1, 5, 7	R, U, Ap

Course Title: Business Economics – IV

Course Code: CCOM0402

Sr. No.	On completing the course, the student will be able to:	PSOs addressed	Cognitive levels
CO 1	Understand the nature of Indian economy and issues of its national income.	1, 7	U
CO 2	Get acquainted with sectorial distribution of national income and employment in the economy.	2, 3	U, R
CO 3	Understand the nature, problems and patterns of Indian agriculture.	4, 5	An
CO 4	Be acquainted with industrial diversification in India and its importance.	6	An, Ap
CO 5	Understand dynamism of the structure of the Indian economy.	3, 8	An, Ap



Course Title: Commercial Law – II
Course Code: CCOM0403

Sr. No.	On completing the course, the student will be able to:	PSOs addressed	Cognitive levels
CO 1	Gain knowledge about the types of organisations and the laws applicable to such organisations.	1, 2, 3, 7	R, U
CO 2	Gain knowledge of consumers' movement, the rights of the consumers and the authorities established to promote and protect the rights of a consumer.	1, 2, 3, 7	R, U
CO 3	Gain insights of constitutional provisions relating to interstate trade and commerce within India.	1, 2, 3, 6, 7	R, U, Ap
CO 4	Know the practical applications of law by reading and discussing relevant case laws and critically examining judgments.	1, 2, 3, 6, 7, 8	E

Course Title: Commerce – VI: Business Finance and Capital Market
Course Code: CCOM0404

Sr. No.	On completing the course, the student will be able to:	PSOs addressed	Cognitive levels
CO 1	Understand the concept of corporate finance and its cost-benefit analysis.	1, 2	R, U
CO 2	Get comprehensive perspective on the fixed and working capital management.	1, 5	U, An
CO 3	Understand the concept of capital budgeting and cost of capital.	1, 2, 5	U, An
CO 4	Be acquainted with concepts and intricacies of lease financing, venture capital and mutual funds and other innovative financing options.	2, 3, 7	U, An, E
CO 5	Understand the framework of capital market.	2, 4, 7	U, An, E
CO 6	Get acquainted with various capital market intermediaries and their roles, functions and significance.	1, 2, 7	U, E
CO 7	Understand fundamental, technical analysis and portfolio analysis.	6, 7	An, E



Course Title: Regulatory Aspects of Banking and Finance – II
Course Code: CCOM0405

Sr. No.	On completing the course, the student will be able to:	PSOs addressed	Cognitive levels
CO 1	Be acquainted with concepts of indemnity, guarantee and the law relating to the same.	1, 2, 7	U, Ap
CO 2	Understand the concepts of bills, bill discounting, letters of credit and laws relating to same as provided under various Acts.	1, 2, 3, 7	U, Ap
CO 3	Gain knowledge of the laws applicable to different types of securities.	1, 2, 7	U, R, Ap
CO 4	Understand types of borrowers, documents required for opening the accounts and procurement of loans from the bank.	1, 2, 7	U, R, Ap
CO 5	Gain knowledge of modes of recovery of loans, and the laws relating to the same.	1, 2, 7, 8	U, R, Ap

Course Title: Mass Communication
Course Code: CCOM0406

Sr. No.	On completing the course, the student will be able to:	PSOs addressed	Cognitive levels
CO 1	Understand the complexity of mass communication.	3, 6	R
CO 2	Realize the scope, issues and effects of mass media.	3, 6	R
CO 3	Identify the role of media in development and social change.	3, 6	U
CO 4	Recognize the importance of corporate events and role of PR agencies.	3, 6	U
CO 5	Understand the career opportunities in mass media, corporate events and public relations.	3, 6	U



Course Title: Advertising
Course Code: CCOM0407

Sr. No.	On completing the course, the student will be able to:	PSOs addressed	Cognitive levels
CO 1	Get acquainted with the concepts of advertising, classification of advertising and the role of media in advertising.	1, 2, 7	R
CO 2	Understand the effects of advertisement in relation to economic, social-cultural, ethical aspects, and regulation of advertising in India.	1, 2, 4, 7	R, U
CO 3	Understand the various aspects of an advertising agency.	1, 3, 7	R, U
CO 4	Gain knowledge of advertising campaign in diverse aspects with a practical case study.	1, 6, 7	R, U, Ap
CO 5	Understand psychology in advertising along with the application techniques for various media.	1, 4, 7	R, U, Ap
CO 6	Evaluate effectiveness through research in advertising.	2, 3, 7, 8	E



Semester V

Course Title: Basic Corporate Accounts

Course Code: CCOM0501

Sr. No.	On completing the course, the student will be able to:	PSOs addressed	Cognitive levels
CO 1	Comprehend disclosure practices while preparing financial statement of a corporate entity in compliance with the provisions of the Companies Act, 2013.	1, 3	R, U
CO 2	Gain perspective and practical insights while implementing Accounting Standard 13 (personal investment accounting).	1, 3, 7	R, U, Ap
CO 3	Develop perspective and practical insights in implementation of CAS 20 while undertaking accounting for Royalty.	1, 3, 7	R, U, Ap
CO 4	Prepare company financial statement (final accounts) as per the Companies Act, 2013.	1, 3, 5, 7	R, U, Ap
CO 5	Analyse and implement the accounting treatment for Internal Reconstruction Scheme as per the Companies Act, 2013.	1, 3, 7	R, U, Ap, An
CO 6	Prepare 'Journal Proper' as per the accounting principles.	1, 3, 7	R, U, Ap



Course Title: Basics and Fundamentals of Costing and Auditing
Course Code: CCOM0502

Sr. No.	On completing the course, the student will be able to:	PSOs addressed	Cognitive levels
CO 1	Understand the importance of cost accounting as a tool in management control.	1	R, U
CO 2	Prepare the cost sheet for a product.	1, 3, 7	R, U, Ap
CO 3	Analyse the cost sheet of a product.	1, 3, 7	An, E
CO 4	Apply marginal costing tools to calculate contribution, carry out break-even analysis and profit volume analysis.	1, 3, 7, 8	R, U, Ap, An, E
CO 5	Implement the concepts of material and labour cost variance analysis.	1, 3, 7	R, U, Ap, An, E
CO 6	Understand the objectives and concepts of auditing, and gain working knowledge of auditing procedures.	1, 2, 3, 5	U, An
CO 7	Get acquainted with audit planning and procedure, and intricacies thereof.	3, 4, 5	An, Ap
CO 8	Get acquainted with audit techniques, tools and methods followed by the auditors.	2, 3, 5	An, Ap
CO 9	Understand the process of vouching and verification, and its importance.	5, 6, 7	An, E

Course Title: Fundamentals of Corporate Finance – I
Course Code: CCOM0503

Sr. No.	On completing the course, the student will be able to:	PSOs addressed	Cognitive levels
CO 1	Prepare vertical analytical income statement and balance sheet and analysis these financial statements.	1, 3, 6, 7	R, U, Ap, An
CO 2	Prepare common size, comparative and trend analysis statements for the purpose of interpretation thereof.	1, 3, 6, 7	R, U, Ap, An, E
CO 3	Compute ratios of revenue statement, balance sheet and combined statement.	1, 3, 6, 7	R, U, Ap
CO 4	Compute ratios of items in the financial statements of a company, and analyze the liquidity and the solvency position.	1, 3, 6, 7, 8	R, U, Ap, An, E



Course Title: Business Economics – V
Course Code: CCOM0504

Sr. No.	On completing the course, the student will be able to:	PSOs addressed	Cognitive levels
CO 1	Understand the relationship between the nature of goods and market failure, and the government intervention.	1, 7	U
CO 2	Understand public finance and its key areas.	4	U, R
CO 3	Evaluate the pattern of public expenditure, and its causes, impacts and effects.	1, 7	An
CO 4	Gain knowledge of the sources and trends of public debt.	6	An, Ap
CO 5	Understand the budget mechanism, role of government in the Union budget, deficit and their implications.	8	An, Ap

Course Title: Commerce – VII: Production and Material Management
Course Code: CCOM0505

Sr. No.	On completing the course, the student will be able to:	PSOs addressed	Cognitive levels
CO 1	Understand the concept of operations and management thereof.	1, 2, 3	R, U
CO 2	Get acquainted with the concepts of product, product classification, product selection, product development, significance of product research and development.	1, 2, 6	R, U
CO 3	Understand the process of production planning and control.	1, 2, 5	U
CO 4	Gain practical knowledge in purchase management.	2, 3, 5	U, An
CO 5	Be acquainted with the working knowledge of inventory management.	5, 6, 7	An, E
CO 6	Gain knowledge of quality control concerning production management.	1, 4	U, E



Course Title: Export Marketing
Course Code: CCOM0506

Sr. No.	On completing the course, the student will be able to:	PSOs addressed	Cognitive levels
CO 1	Understand the significance of export marketing.	1, 2, 3	R, U
CO 2	Understand the nature of trade barriers, economic groupings and need for overseas market research.	2, 4, 6	R, U
CO 3	Gain knowledge of Foreign Trade Policy (FTP) and its implications for India's export.	2, 6	U, An
CO 4	Understand the role of Directorate General of Foreign Trade (DGFT) in export development.	4, 6	U, An
CO 5	Gain knowledge of export finance, finance intuitions and export finance schemes.	1, 7	U, E
CO 6	Gain a working knowledge of export documentation and export procedure.	1, 2	U, E
CO 7	Understand the roles and significance of various export promotion organizations.	2, 4	U, E
CO 8	Get acquainted with different incentives available to exporters.	2, 3, 7	U, E

Course Title: Direct Tax – Income Tax
Course Code: CCOM0507

Sr. No.	On completing the course, the student will be able to:	PSOs addressed	Cognitive levels
CO 1	Gain knowledge of basic terms, definitions with reference to the Income Tax Act, 1961.	1, 2, 3	R, U
CO 2	Determine residential status, and work out the scope of total income.	2, 4, 6	R, Ap, An
CO 3	Understand different heads of income and its methodology of working.	1, 2, 3, 5, 6	U, Ap, E
CO 4	Get insight into schemes of exemption and various financial products available for claiming deduction from income tax.	4, 5, 6, 7	Ap, E
CO 5	Gain practical knowledge of computation of total income, covering various heads of income, and compute tax liability after availing of applicable deduction and exemptions.	3, 4, 5	An, E



Semester VI

Course Title: Advanced Corporate Accounts

Course Code: CCOM0601

Sr. No.	On completing the course, the student will be able to:	PSOs addressed	Cognitive levels
CO 1	Gain knowledge of accounts of pre- and post-incorporation of a company.	1, 3, 7	R, U, Ap
CO 2	Learn accounting with reference to translation of foreign currency transactions <i>vide</i> AS-11.	1, 3, 6, 7	R, U, Ap, An
CO 3	Gain perspective and implement the accounting treatment for redemption of preference shares.	1, 3, 7	R, U, Ap
CO 4	Gain perspective and implement the accounting treatment for buy-back of equity shares.	1, 3, 7	R, U, Ap
CO 5	Gain working knowledge of preparation of final accounts of a co-operative housing society.	1, 3, 5, 7	R, U, Ap



Course Title: Advanced Auditing and Cost Accounting
Course Code: CCOM0602

Sr. No.	On completing the course, the student will be able to:	PSOs addressed	Cognitive levels
CO 1	Understand auditing techniques, and tools of internal control and internal audit.	3, 5, 6	R, U, An
CO 2	Gain working knowledge of auditing techniques for audit assignments.	3, 4, 5	Ap, E
CO 3	Read any ledger and interpret accounts and accounting entries and their effects.	3, 4, 5, 7	Ap, E
CO 4	Understand provisions of the Companies Act, 2013 with specific reference to appointment, role, responsibilities of the statutory auditor.	3, 5, 6, 7	Ap, E
CO 5	Prepare cost accounts in the books of contractor.	1, 3, 7	R, U, Ap
CO 6	Implement target costing to control costs and manage profits.	1, 3, 7, 8	R, U, Ap
CO 7	Understand the ascertainment of cost of a product, project, etc., over its projected life.	1, 3, 7	R, U, Ap
CO 8	Understand and analyse the cost estimation with modern cost management techniques.	1, 3, 7	R, U, Ap, An
CO 9	Understand and implement process costing to identify and analyse the costs associated with each process in the production.	1, 3, 7	R, U, Ap, An

Course Title: Fundamentals of Corporate Finance – II
Course Code: CCOM0603

Sr. No.	On completing the course, the student will be able to:	PSOs addressed	Cognitive levels
CO 1	Prepare the cash flow statement as per AS 3 (Revised).	1, 3, 7	R, U, Ap, An
CO 2	Prepare the working capital statement and estimate the working capital requirement.	1, 3, 7, 8	R, U, Ap, An
CO 3	Be acquainted with different capital budgeting techniques for appraisal of investment proposals to select the most appropriate proposal.	1, 3, 7, 8	R, U, Ap, An, E



Course Title: Business Economics – VI
Course Code: CCOM0604

Sr. No.	On completing the course, the student will be able to:	PSOs addressed	Cognitive levels
CO 1	Understand the nature, similarities and differences between domestic and international trade.	1, 7	U
CO 2	Understand and evaluate variables of gains from international trade.	5	U, R
CO 3	Analyse tariff control and its effects on the world trade environment.	1, 6	An
CO 4	Understand the balance of payments problem, causes and effects.	1, 2	An, Ap
CO 5	Understand the significance of currency intervention by central banks and the free foreign exchange market.	1, 2	An, Ap

Course Title: Commerce – VIII: Entrepreneurship
Course Code: CCOM0605

Sr. No.	On completing the course, the student will be able to:	PSOs addressed	Cognitive levels
CO 1	Understand entrepreneurs and entrepreneurship in the Indian context.	2, 3, 6	R, U, An
CO 2	Analyse the incentives and subsidies available to budding entrepreneurs in India.	2, 6	U, An, E
CO 3	Understand stages of project formulation, contents of project report and appraisal of project report.	2, 4, 7	U, E
CO 4	Evaluate various Entrepreneurship Development Programmes and government schemes.	2, 6	U, E
CO 5	Develop understanding about MSME, EDI and other training institutes in entrepreneurship guidance and development.	2, 6	U, An
CO 6	Understand intricacies involved in setting-up of SSI/SME/MSME and legal framework thereof.	2, 3, 6	U, An
CO 7	Understand focus areas in micro, small and medium enterprises with reference to rural industries.	2, 6, 7, 8	U, An



Course Title: Corporate Secretarial Management and Governance
Course Code: CCOM0606

Sr. No.	On completing the course, the student will be able to:	PSOs addressed	Cognitive levels
CO 1	Gain knowledge of legal provisions of incorporation of a company/ limited liability partnership and matters connected thereto.	1, 2, 5, 6	R, U, An
CO 2	Get working knowledge of legal provisions with reference to private placement, public issue of shares, issue of prospectus, preferential issue, and rights issue.	2, 4, 5, 7	R, U, An
CO 3	Be acquainted with maintaining statutory registers under the Companies Act, 2013.	3, 4, 5	Ap, An, E
CO 4	Gain working knowledge of the Companies Act, 2013, concerning appointments of directors and key managerial personnel.	4, 5, 6	U, An, E
CO 5	Understand corporate governance practices in India and the role of company secretary in governance.	4, 5, 7, 8	U, An, E

Course Title: Indirect Tax – GST
Course Code: CCOM0607

Sr. No.	On completing the course, the student will be able to:	PSOs addressed	Cognitive levels
CO 1	Understand the GST law of India and basic terms/ definitions in GST laws.	1, 3, 4,	R, U, An
CO 2	Understand procedural compliance with reference to Registration under GST.	3, 4, 5, 7	U, Ap
CO 3	Be acquainted with periodical return filing, frequency, with due date and working of GST liability, interest and late Fees.	2, 3, 5, 6	U, Ap, An
CO 4	Understand the concepts of time of supply and place of supply and address problems connected thereto.	2, 3, 5, 6	U, Ap, An
CO 5	Comprehend the working system of claiming Input Tax Credit (ITC).	2, 3, 5, 6	U, Ap, E