



**BELDA COLLEGE**  
**DEPARTMENT OF COMMERCE**

**PROGRAMME OUTCOME (PO): BACHELOR OF COMMERCE: ACCOUNTANCY  
AND FINANCE (HONOURS) FOR THE YEAR 2022-2023**

<b>PO</b>	<b>Summary</b>	<b>Description</b>
PO1	Knowledge of Specialized Discipline	To gain adequate knowledge regarding specialized domain
PO2	Critical Reasoning & Problem Analysis	Develops the skill of creating thinking in our thoughts process. Learn the art of questioning regarding biasedness, prejudices and to act on arise of any spontaneous problem. So as to have a clean, distinct and a valid solution to the problem.
PO3	Develop Interdisciplinary Knowledge	Multidisciplinary nature of commerce enables students in developing an effective approach to interdisciplinary study and enables them to understand the different curricular areas and disciplines.
PO4	Society development	Provides certainty about the minimization of unemployment through development of various types of business models as well as creation of industrial zones.
PO5	Ethical Values	Develops knowledge about set of values, principles, organizational standards and norms that govern the actions and behavior of an individual in the business organization.
PO6	Familiarity with Recent Developments	To familiarize with the recent changing phenomenon and cope with external as well as internal environment.
PO7	Ability in Creative Skills	Provides ability to create various skills i.e. technical, managerial, soft and other skills to promote and develop entrepreneurship as well as professional skills.
PO8	Environmental Awareness & Sustainability	Ethical and cultural route of business obliges business to maintain social responsibility that is the pillar of sustainable environment.

**PROGRAMME SPECIFIC OUTCOME (PSO): B.COM ACCOUNTING AND FINANCE (HONOURS)**

**PSO 1:** To be able to explain the meaning of accounting and auditing, basic techniques of auditing system and to develop the practical knowledge on special areas of Audit. It enables students to develop their conceptual framework of corporate governance and corporate social responsibility.

**PSO 2:** Gain knowledge about basic indirect tax structure of our country and their application so that student will be able to develop competency to make them employable in the corporate market.

**PSO 3:** Students will gain knowledge about the different investment opportunities with the ability to measure associated risk and return which will be helpful in pursuing career as an investment consultation.

**PSO 4:** Students will be able to learn about the use of mathematical and statistical tools in academic and business research which will enrich their knowledge about different mathematical tools for solving business related problems as well as computer knowledge to solve the same. This segment also develops analytical quality of students regarding various business data and making a business project.

**COURSE OUTCOME (CO) FOR END SEMESTER STUDENTS: DEPARTMENT  
OF COMMERCE  
FOR THE YEAR 2021-2022**

<b>PAPER NAME</b>	<b>COURSE</b>	<b>OUTCOMES</b>
<b>6<sup>th</sup> Semester Paper C13T (Auditing and corporate Governance)</b>	<b>CO13</b>	CO13.1: Students will understand the audit process from the engagement planning stage through completion of the audit, as well as rendering of an audit opinion via the various reports options. CO13.2: students will learn to explain methods used to obtain an understanding of internal control. CO13.3: will understand the morality, ethics and business values and responsibilities of the corporate towards the society.
<b>6<sup>th</sup> Semester Paper C14T (Indirect Tax Law)</b>	<b>CO14</b>	CO14.1: students will able to understand the basic principle underlying the Indirect Taxation statutes (with reference to Central excise tax, Customs Act, Goods and Service tax). CO14.2: To enable the students to learn the concepts indirect tax and GST from the pre-GST period to post- GST period. CO14.3: To understand the procedure for registration, payment and refund of GST. CO14.4: To make job ready to the students in the field of commercial tax practices.
<b>Paper DSE 3. Fundamentals of Investment.</b>	<b>CO15</b>	CO15.1: to make a detail idea on investment opportunities and its associated risk and return. CO15.2: to develop the skill of assessing the risks and corresponding returns of investment and also portfolios.
<b>Paper DSE 4. Business Research Methods and Project Work.</b>	<b>CO16</b>	CO16.1: to study the basic concepts of research and business research with the various methods of research. CO16.2: to examine and analyze the financial statements having set a aim to make a complete project with the help of mathematical and statistical tools and techniques.

# **DETAILED SYLLABUS OF END SEMESTER UG (HONOURS) COURSES**

## **DEPARTMENT OF COMMERCE**

### CC-13 : Auditing and Corporate Governance

Credits: 06

#### Course Contents:

##### Unit 1: Introduction

Auditing: Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure Vouching and verification of Assets & Liabilities.

##### Unit 2: Audit of Companies

Audit of Limited Companies: Company Auditor - Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor's Report - Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013

##### Unit 3: Special Areas of Audit

Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Computer aided audit techniques and tools; Auditing Standards; Relevant Case Studies/Problems;

##### Unit 4: Corporate Governance

Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance

##### Unit 5: Business Ethics

Morality and ethics, business values and ethics, approaches and practices of business ethics, corporate ethics, ethics program, codes of ethics, ethics committee; Ethical Behaviour: Concepts and advantages; Rating Agencies; Green Governance; Clause 49 and Listing Agreement

##### Unit 6: Corporate Social Responsibility (CSR):

Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR.

### CC-14 : Indirect Tax Law

Credits: 06

#### Course Contents:

##### Unit 1: Service Tax-I

Service tax – concepts and general principles, Charge of service tax and taxable services,

##### Unit 2: Service Tax-II

Valuation of taxable services, Payment of service tax and filing of returns, Penalties, CENVAT Credit

##### Unit 3: VAT

VAT – concepts and general principles, Calculation of VAT Liability including input Tax Credits, Small Dealers and Composition Scheme, VAT Procedures

##### Unit 4: Central Excise

Central Excise Law in brief – Goods, Excisable goods, Manufacturer and Manufacturer, Valuation, CENVAT, Basic procedures, Export, SSI, Job Work

#### Unit 5: Customs Law

Basic concepts of customs law, Territorial waters, high seas, Types of custom duties – Basic, Countervailing & Anti-Dumping Duty, Safeguard Duty, Valuation, Customs Procedures, Import and Export Procedures, Baggage, Exemptions.

### DSE 3: FUNDAMENTALS OF INVESTMENT

Credits 06

#### Course Contents:

##### Unit 1: The Investment Environment

The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on return.

##### Unit 2: Fixed Income Securities

Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.

##### Unit 3: Approaches to Equity Analysis

Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalisation models, and price-earnings multiple approach to equity valuation.

##### Unit 4: Portfolio Analysis and Financial Derivatives

Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India.

##### Unit 5: Investor Protection

Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism.

### DSE 4: FUNDAMENTALS OF INVESTMENT

Credits 06

#### Course Contents:

##### Unit 1: Introduction

Meaning of research; Scope of Business Research; Purpose of Research – Exploration, Description, Explanation; Unit of Analysis – Individual, Organization, Groups, and Data Series; Conception, Construct, Attributes, Variables, and Hypotheses

##### Unit 2: Research Process

An Overview; Problem Identification and Definition; Selection of Basic Research Methods- Field Study, Laboratory Study, Survey Method, Observational Method, Existing Data Based Research, Longitudinal Studies, Panel Studies

##### Unit 3: Measurement and Hypothesis Testing

Measurement: Definition; Designing and writing items; Uni-dimensional and Multi-dimensional scales; Measurement Scales- Nominal, Ordinal, Interval, Ratio; Ratings and Ranking Scale, Thurstone, Likert and Semantic Differential scaling, Paired Comparison; Sampling – Steps, Types, Sample Size Decision; Secondary data sources.

Hypothesis Testing: Tests concerning means and proportions; ANOVA, Chi-square test and other Non-parametric tests. Testing the assumptions of Classical Normal Linear Regression.

#### Section B: Project Report

Unit 4: Report Preparation (26 Lectures)

Meaning, types and layout of research report; Steps in report writing; Citations, Bibliography and Annexure in report; JEL Classification.

**MAPPING OF CO, PO, PSO**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4
CO13.1	✓✓								✓			
CO13.2	✓					✓			✓			
CO13.3	✓			✓				✓	✓			
CO14.1	✓				✓	✓				✓		
CO14.2	✓					✓				✓		
CO14.3	✓					✓	✓			✓		
CO14.4	✓						✓		✓			
CO15.1	✓		✓		✓	✓					✓	
CO15.2	✓✓						✓				✓	
CO16.1	✓			✓	✓							✓
CO16.2	✓		✓			✓	✓				✓	

**JUSTIFICATION MATRIX OF CO WITH PO & PSO (High:3, Medium:2, Low:1)**

Mapping	Correlation	Justification	
CO13.1	PO1	HIGH	Students acquired knowledge about audit and its process
	PO2	HIGH	Students learn about questioning any kind of biasness prejudice in audit
	PSO1	HIGH	Student gain knowledge about conceptual framework of corporate governance and corporate social responsibility.
CO13.2	PO1	HIGH	Students acquainted knowledge about internal control and checking.
	PO6	MEDIUM	Students learnt about new auditing and accounting rules and standards.
	PSO1	HIGH	Students gain and overall understanding of audit methods and procedures.
CO13.3	PO1	HIGH	Students acquired knowledge about morality ethics and business values.
	PO4	MEDIUM	Students gain knowledge about corporate role in society development.
	PO8	MEDIUM	It get knowledge about environment as a part of sustainable development and corporate social responsibility
	PSO1	HIGH	Students gain and understanding the business values and responsibilities of corporate towards society.
CO14.1	PO1	HIGH	Students acquired knowledge indirect tax structure of the country.
	PO5	HIGH	Students have an understanding of tax payers' duty and their responsibility towards the country.
	PO6	HIGH	Students have gained and understanding of recent changes in GST resume.
	PSO2	HIGH	Students gain complete knowledge about indirect tax structure in India.
CO14.2	PO1	HIGH	Students acquired knowledge about indirect tax and GST.
	PO6	HIGH	Students have gained an understanding of recent changes in GST.
	PSO2	HIGH	Students acquired complete knowledge about concept of GST.
CO14.3	PO1	HIGH	Students acquired knowledge about the principles of indirect tax statute
	PO6	HIGH	Students got familiarized with recent amendments in tax structure of the country.
	PO7	HIGH	Students acquire the skill to apply GST in real business world.

	PSO2	HIGH	Students gain overall knowledge about indirect tax structure of the country.
CO14.4	PO2	HIGH	Students developed skills of analyzing any problem while filing tax.
	PO7	HIGH	Students gained practical skills on taxation which make them job ready.
	PSO2	MEDIUM	Students gained overall knowledge about indirect tax structure.
CO15.1	PO1	HIGH	To have detail idea on investment opportunities and associated risk and return.
	PO3	HIGH	To gain knowledge about various investment procedures and areas through which they provide information to various disciplines regarding investment decision.
	PO5	HIGH	Students learn about basic ethics relating to investment.
	PO6	HIGH	Students familiarize about the recent changing risk and investment.
	PSO3	HIGH	Students gain knowledge about the different investment opportunities with the ability to measure about the risk and return.
CO15.2	PO1	HIGH	Students learn about the skills of assessing the risk and return of investment.
	PO2	HIGH	Students critically analysis the various risk arising during investment.
	PO7	HIGH	Students can prepare proper plan of investment as well as develop investment criteria.
	PSO3	HIGH	They learn about portfolio management which will helpful for personal career and investment consultant.
CO16.1	PO1	HIGH	Student acquires knowledge about the concept of business research.
	PO4	MEDIUM	Students acquire the knowledge and apply these for solving the various social problems.
	PO5	MEDIUM	They acquire knowledge about the ethical responsibility and implement these in their work.
	PSO4	HIGH	Acquire knowledge about the various tools and academic knowledge for solving the various social problems.
CO16.2	PO1	HIGH	Student learns to examine and analysis the various tools relating the financial problem of corporate.
	PO3	HIGH	Students learn about the inculcate about the various discipline of research work.
	PO6	MEDIUME	Students acquire knowledge about the various flows of recent research.
	PO7	HIGH	Develop skills relating to the assessment of problem of society and develop solution methodology.
	PSO4	MEDIUM	To acquire knowledge which will help them to prepare research project.

#### ARTICULATION MATRIX OF CO WITH PO & PSO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4
CO13.1	3	3							3			
CO13.2	3					2			3			
CO13.3	3			2				2	3			
CO14.1	3				3	3				3		
CO14.2	3					3				3		
CO14.3	3					3	3			3		
CO14.4		3					3			2		
CO15.1	3		3		3	3					3	
CO15.2	3	3					3				3	
CO16.1	3			2	2							3
CO16.2	3		3			2	3					2
TARGET	3	3	3	2	2.7	2.7	3	2	3	2.8	3	2.5