

**DEPARTMENT OF COMMERCE  
COURSE / LEARNING OUTCOMES**

**II Year B Com (Gen &CA) Semester III**

**Course 3A: Advanced Accounting**

**Learning Outcomes:**

At the end of the course, the student will be able to;

- Understand the concept of Non-profit organisations and its accounting process
- Comprehend the concept of single-entry system and preparation of statement of affairs
- Familiarize with the legal formalities at the time of dissolution of the firm
- Prepare financial statements for partnership firm on dissolution of the firm.
- Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership

**CO-PO & PSO Mapping**

**Furnish the mapping of COs with the Pos & PSOs in Numerical values 1,2 or 3 only.**

**Subject : Advanced Accounting**

**Paper 3A**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	3	2	3	3	2	2	3	2	2
CO 2	3	3	3	3	3	2	2	3	2
CO 3	2	3	3	2	3	3	2	2	2
CO 4	2	3	3	3	3	3	3	3	2
CO 5	3	2	3	3	2	3	3	3	2
CO 6	3	3	3	3	3	3	2	3	2

Note 1= Weak Mapping, 2 = Moderate Mapping, 3= Strong Mapping

PSO = Programme Specific Outcomes

PO = Programme Outcomes

CO = Course Out comes









## **II Year B Com (Gen& CA) Semester IV**

### **Course 4C: Income Tax**

#### **Learning Outcomes:**

At the end of the course, the students will able to;

- Acquire the complete knowledge of the tax evasion, tax avoidance and tax
- planning. Understand the provisions and compute income tax for various sources.
- Grasp amendments made from time to time in Finance
- Act. Compute total income and define tax complicacies
- and structure. Prepare and File IT returns of individual at his own.

#### **CO-PO & PSO Mapping**

**Furnish the mapping of COs with the Pos & PSOs in Numerical values 1,2 or 3 only.**

**Subject : Income Tax**

#### **Paper 4C**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	2	3	3	3	3	3	2	3	3
CO 2	3	2	3	2	3	3	2	3	3
CO 3	3	3	3	2	3	2	3	3	3
CO 4	3	2	3	3	2	3	2	3	3
CO 5	2	3	2	3	3	3	3	3	3





**II Year B Com(Gen) Semester IV**  
**Course 4F: Goods and Service Taxes**

**Learning Outcomes:**

At the end of the course, the students will able to;

- Understand the basic principles underlying the Indirect Taxation Statutes.
- Examine the method of tax credit. Input and Output Tax credit and Cross Utilization of Input Tax Credit.
- Identify and analyze the procedural aspects under different applicable statutes related to GST.
- Compute the assessable value of transactions related to goods and services for levy and determination of duty liability.
- Develop various GST Returns and reports for business transactions in Tally.

**CO-PO & PSO Mapping**

**Furnish the mapping of COs with the Pos & PSOs in Numerical values 1,2 or 3 only.**

**Subject : Goods and Service Tax**

**Paper 4F**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	2	3	3	3	3	3	2	3	3
CO 2	3	2	3	2	3	3	2	3	3
CO 3	3	3	3	2	3	2	3	3	3
CO 4	3	2	3	3	2	3	2	3	3
CO 5	2	3	2	3	3	3	3	3	3