

Kurukshetra University, Kurukshetra

Name of the Programme: Bachelor of Commerce (Vocational)

Tax Procedure and Practice

Duration: 3 Years

Programme Outcomes (POs)		
PO1	Knowledge	Students will acquire conceptual knowledge of Business, Finance, Business Laws and comprehensive knowledge of Direct and Indirect Taxation after completing three years of the Bachelors in Commerce (Vocational) program.
PO2	Practical Exposure	Specializations and practical exposures provided during On the Job training in different fields of Taxation will prepare the student to face the modern-day challenges of commerce and industry.
PO3	Specialization	Students will gain in depth knowledge of various disciplines of Commerce and Taxation- Accounting, Economics, Finance, Custom Procedures, GST, Income Tax and Corporate Tax. After completing graduation, students will be skilled to pursue careers as Tax Consultant, Income Tax Inspector/Officer, and Accountant.
PO4	Life-Long Learning	Aptitude to apply knowledge and skills that are necessary for participating in learning activities throughout the life.
PO5	Application of Modern Tool Usage	Ability to use and learn techniques, skills and modern tools for application & decision making.
PO6	Problem Solving	Students can gain expertise in efficient communication, tax planning and tax management, decision-making, problem solving in day-to-day corporate affairs.
PO7	Entrepreneurship	Students can independently start up their own Business with requisite knowledge of accounting and taxation.
PO8	Employability Skills	By going through this programme students will have a solid base to turn themselves into a Manager, Accountant Management Accountant, Cost Accountant, Tax Consultant, Income Tax Inspector/Officer, Auditor, Company Secretary, Stock Agents, Government employments and so on.
PO9	Individual and Team Work	Students will be able to learn and work efficiently as an individual and as a member and team leader in diverse situations.
PO10	Ethics	Apply ethical principles and professional responsibilities in Business practices.
PO11	Environment and Sustainability	Ability to design and develop sustainable development and CSR which are environmental friendly and contribute to the welfare of society

	Programme Specific Outcomes (PSOs)
PSO1	Knowledge gained during this course will equip students with skills to compete globally.
PSO2	Students will be able to exhibit progressive learning of different tax problems, computation of taxable income, filing of returns and other procedural aspects.
PSO3	Students will have the ability to participate in competitive exams such as Banking, Taxation, Insurance etc.
PSO4	Students will be able to pursue higher education in Business, Finance, Economics and Taxation. Students can also pursue professional courses like CA, CS, CMA with fine foundation after completing their graduation.
PSO5	Students can participate in different co-curricular activities like state level and National Level Competitions besides studies for their holistic development.

BC 101: FINANCIAL ACCOUNTING-I

Type: Contact Hours: 40 minutes/day. Examination Duration: 3 Hours Mode: Lecture External Maximum Marks: 80 External Pass Marks: 28 (35%) Internal Maximum Marks: 20 Total Max. Marks: 100 Total Pass Marks:	Instructions To Paper Setter For End Semester Exam: Examiner will be required to set NINE questions in all. Question No.1 comprising of five short type questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.
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Course Objectives: The basic objective of this course is to help students to acquire conceptual knowledge of Financial accounting and familiarize students with the provisions of recording business transactions.

Course Outcomes: At the end of this course, the student will be able to:
 BC-101.1. Understand the theoretical framework of accounting and will be able to prepare financial statements of different business organizations.
 BC-101.2. Understand the principles on how the transactions are recorded.
 Master the technical skills needed to analyze financial statements.
 BC-101.4. Apply the knowledge and skills of accounting, to prepare accounts of non-profit organizations and joint ventures.

CO-PO Mapping Matrix for Course Code: BC- 101

COs#	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
BC-101.1	2	2	3	2	3	2	2	3	3	2	3
BC-101.2	3	3	2	3	3	3	2	3	3	2	2
BC-101.3	2	2	2	2	2	3	3	3	3	1	2
BC-101.4	3	2	3	3	2	3	3	2	2	3	1
Average	2.5	2.25	2.5	2.5	2.5	2.75	2.5	2.75	2.75	2	2

CO-PSO Mapping Matrix for Course Code: BC- 101

COs#	PSO1	PSO2	PSO3	PSO4	PSO5
BC-101.1	3	3	2	3	2
BC-101.2	2	3	3	3	2
BC-101.3	3	3	2	2	2
BC-101.4	2	2	3	3	1
Average	2.5	2.75	2.5	2.75	2

BC 102: MICROECONOMICS

Type: Core Course (CC)
 Contact Hours: 40 minutes/day
 Examination Duration: 3 Hours
 Mode: Lecture
 External Maximum Marks: 80
 External Pass Marks: 28 (i.e., 35%)
 Internal Maximum Marks: 20
 Total Max. Marks: 100
 Total Pass Marks: 35 (i.e., 35%)

Instructions to Paper Setter: Total nine questions will be set in all. Q.no. 1 comprising of 5 short answer types questions carrying 4 marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Student is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Course Objectives: This course is designed to expose the students to the basic principles of microeconomic theory. The course will illustrate how microeconomic concepts can be applied to analyze real-life business situations and develop managerial skills among students.

Course Outcomes: At the end of this course, the student will be able to:

BC- 102.1: Understand the nature and scope of micro & macroeconomics, economic problems and demand and elasticity of demand and its applications.

BC-102.2: Develop an understanding of consumer behaviour and satisfaction maximization through cardinal and ordinal utility analysis.

BC- 102.3: Develop an understanding about producer behaviour, cost minimization and profit maximization, different cost curves analysis.

BC- 102 .4: Understand firm and industry equilibrium in different market situations and their behaviour.

CO-PO Mapping Matrix for Course Code: BC- 102

COs#	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
BC-102.1	3	2	2	2	3	2	3	3	1	2	2
BC-102.2	3	3	2	3	3	2	3	3	3	2	3
BC-102.3	3	3	3	3	3	2	3	3	2	3	3
BC-102.4	3	2	3	3	3	3	3	3	2	3	2
Average	3	2.5	2.5	2.75	3	2.25	3	3	2	2.5	2.5

CO-PSO Mapping Matrix for Course Code: BC- 102

COs#	PSO1	PSO2	PSO3	PSO4	PSO5
BC-102.1	2	2	3	2	3
BC-102.2	3	3	3	3	3
BC-102.3	3	3	3	2	3
BC-102.4	2	3	3	3	3
Average	2.5	2.75	3	2.5	3