



**Programme Outcomes, Programme Specific Outcomes and Course Outcomes  
Bachelor of Commerce with Accountancy and Finance (BAF)  
Sem. VI Indirect Tax GST Code: 6002**

**Programme Outcomes (POs)**

PO 1: After completing three years for Bachelors in Commerce (B.Com) program, students will gain thorough fundamental knowledge of Commerce and Finance.

PO 2: The commerce and Finance focused curriculum offers specialization and elective courses. The practical exposure in these courses would equip the student to face the modern-day challenges in the field of commerce and business.

PO 3: All-inclusive structure of the course offers a number of value based and job oriented courses; and, ensures that students trained are up-to-date in knowledge.

PO 4: It helps students to acquire conceptual knowledge of financial accounting and to impart skills for recording various kinds of business transactions and for preparing Accounts of corporate sectors

PO 5: The students can acquire knowledge of Commercial Laws relevant for enterprises and their amendments.

PO 6: The students can develop the understanding and also can gain knowledge in current issues in the area of accounting, finance and marketing.

**Programme Specific Outcomes (PSOs)**

PSO 1: Students will be able to demonstrate progressive learning of recent trends and developments in fields Commerce, Accountancy and Finance.

PSO 2: Students will demonstrate progressive learning in the application of theory, principles, values, and techniques of management and accounting in industry and in the corporate world.

PSO 3: Students will learn relevant managerial and accounting career skills, applying both quantitative and qualitative knowledge to their future careers.

PSO 4: Students will gain thorough subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and finance systematically.

PSO 5: Learners will be able to prove proficiency required to appear in competitive examinations like MBA, CA, CS, ICWA and other courses.

PSO 6: Students will acquire the skills of effective communication, decision making, and problem solving that can be used at personal as well as professional level.

PSO 7: Students will develop an attitude for working effectively and efficiently in a business environment.

PSO 8: Students will be able to integrate knowledge, skill and attitude in a learning and creative academic environment.

PSO 9: The students will be exposed to the dynamic field of leadership and entrepreneurship.

PSO 10: Learners will be able to involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.

PSO 11: Students will also be able to acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.

**Course Outcomes (COS)**

- To understand the legal provisions regarding Structure and defects of Indirect Taxes Before GST, Rational / Need / Relevance of GST
- To know Silent/Key Features and Advantages/Benefits of GST
- To understand Structure of GST (SGST, CGST, UTGST and IGST)
- To understand procedure of Registration under GST- Compulsory/Deemed
- To know the Documents required under GST, Harmonised System Nomenclature (HSN), Service Accounting Code (SAC)
- To know the Documents required under GST, Harmonised System Nomenclature (HSN), Service Accounting Code (SAC),
- Intra state, Inter-state, and time of supply
- To able to know Valuation of GST- Rules and Reimbursement of Expenses.
- To get Acquainted with Exemption of Supplies, Composite and Mixed Supplies, Reverse Charges
- To summarise GST Return- Time and Procedure