

#### Maharani Lakshmi Ammanni College for Women Autonomous

Affiliated to Bengaluru City University
Re-accredited by NAAC with "A" grade, Recognised by UGC under Section 2(f) and 12(b) of the UGC Act 1956
Conferred the Status of 'College with Potential for Excellence' by UGC

### PROGRAM SPECIFIC OUTCOME - B.COM

#### 2020-2021

## Program Specific Outcome (PSO) - B. Com Finance & Banking

- PSO 1- Understand the role of financial institutions, financial markets, financial instruments and financial services.
- PSO2- Identify the different avenues for investment available to individuals.
- PSO3- Recognize the differences between the various mutual fund schemes and provide advice on selection of an appropriate scheme.
- PSO4- Understand the functioning of banks, procedure for opening of bank accounts and application for loans.
- PSO5- Analyze the different types of risks faced by banks with specific focus on NPAs and their impact on the financial performance of banks.

# Program Specific Outcome (PSO) - B. Com Accounting and Taxation

- PSO1- Prepare statement of accounts, analyze statements and report to management on the financial performance of the organization.
- PSO2- Prepare cost sheets, set standards, understand cost centers and advise on cost control.
- PSO3- Understand accounting standards, application of accounting standards in preparation of accounts and annual reports.
- PSO4-Understand the process of auditing and the role of an auditor in ethical accounting.
- PSO5- Prepare and file income tax returns, understand the relevance of tax exemptions towards tax planning (individuals only).
- PSO6- Computation of GST and income tax using the relevant provisions.

ATTESTED

Shesheld Principal

Maharani Lakshmi Ammanni College for Women, Autonomous Science Post, Bangalore - 560 012.