

SYLLABUS FOR M. COM. PART-I (2022 Pattern) (w. e. from June 2022)

Name of the Programme	: M. Com.
Programme Code	: PCMC
Class	: M.Com. Part-I
Semester	: II
Course Name	: FINANCIAL ANALYSIS & CONTROL
Course Code	: PCCO121
No. of lectures	: 48

Course Objectives:

1. To enable students to acquire sound knowledge of the concepts of Cost of Capital, methods and techniques to determine Cost of Capital.
2. To impart the knowledge of marginal costing techniques.
3. To make the students to develop competence with their usage in managerial decision making and control.
4. To help students to develop skills for applying analytical thinking to resolve the business problems.
5. To know the concept of capital budgeting, its usage in making long term investment decisions in business.
6. To Understand the evaluation techniques and methods of capital budgeting.
7. To impart the knowledge of budget and budgetary control and describe the primary functions of different types of budgets.

Course Outcomes (COs):

By the end of the course, students will be able to:

- CO1. Enable students to acquire sound knowledge about Cost of Capital and its determination.
- CO2. Impart the knowledge of marginal costing techniques.
- CO3. Develop competence with their usage in managerial decision making and control.
- CO4. Develop skills for applying analytical thinking to resolve the business problems.
- CO5. Know the concept of capital budgeting, its usage in making long term investment decisions in business.
- CO6. Understand the evaluation techniques and methods of capital budgeting.
- CO7. Impart the knowledge of budget and budgetary control and describe the primary functions of different types of budgets.

Syllabus

Unit No.	Content	No. of Lectures
1	<p>COST OF CAPITAL</p> <p>1.1.Meaning - Definition and assumptions - Explicit and implicit cost</p> <p>1.2.Measurement of specific cost</p> <p>1.3.Cost of debt - Preference Shares-Equity shares - Retained earnings</p> <p>1.4.Weighted average cost of capital</p>	10
2	<p>MARGINAL COSTING</p> <p>2.1.Meaning of Marginal Cost and Marginal Costing</p> <p>2.2.Advantages and limitations of Marginal Costing</p> <p>2.3.Types of Costs -Fixed and Variable cost, Contribution,</p> <p>2.4.Break-even analysis, Profit volume ratio, Limiting factor</p>	12
3	<p>LONG TERM INVESTMENT DECISIONS</p> <p>3.1.Capital budgeting – Meaning and Importance</p> <p>3.2.Evaluation technique and methods - Pay back, rate of Return, Discounted Pay Back Period- Discounted Cash flow - Net present value - Internal Rate of Return, Modified Internal Rate of Return- Profitability Index.</p> <p>3.3.Relationship between risk and returns</p>	12
4	<p>BUDGET AND BUDGETARY CONTROL</p> <p>4.1.Meaning and Definition</p> <p>4.2.Scope of budget and budgetary control</p> <p>4.3.Types of budgets - Financial budget –Cash Budget, Flexible budget, Master budget</p>	14

Recommended Books:

- R. N. Anthony , G. A. Walsh: Management Accounting
- M. Y. Khan. K. P. Jain: Management Accounting
- I. M. Pandey: Management Accounting (Vikas)
- J. Betty: Management Accounting
- Dr. Kishor N. Jagtap: Management Accounting (Success)
- Sr. K. Paul: Management Accounting
- S. N. Maheshwari: Principles of Management Accounting

Mapping of Program Outcomes with Course Outcomes

Class: M.Com.-I (Sem.-II)

Subject FINANCIAL ANALYSIS & CONTROL

Course: FINANCIAL ANALYSIS & CONTROL

Course Code: PCCO121

Weightage: 1= weak relation, 2= moderate relation, 3= strong relation

Programme Outcomes (POs)							
Course Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	3	2	2			
CO 2		3	2	2			2
CO 3	3	3	2			2	
CO 4	3	3		2			
CO 5	3	3				2	3
CO 6		3					3
CO 7	3	3	2		3		3

Justification for the Mapping

PO1: Knowledge and Critical Thinking

CO1: Students will develop a deep understanding of procedure to solve complex practical work to acquire sound knowledge of Cost of Capital, methods and techniques to determination of Cost of Capital.

CO3: Students will master regular practice by understanding the methods and procedures of communication in their organization.

CO4: Students will develop communication skills for applying analytical thinking to resolve the business problems provisions and interactions in their day-to-day life.

CO5: Students will apply their knowledge of capital budgeting, its usage in making long term investment decisions in their business organization.

CO7: Students will use their knowledge of budget and budgetary control to prepare different types of budgets for their business.

PO2: Problem Solving:

CO1. Students will be able to solve the problems that occurred in their business organizations regarding Capital and its determination.

CO2. Students will be able to solve Impart the knowledge of marginal costing techniques.

CO3. Students will develop competence with their usage in managerial decision making and control in day-to-day business life.

CO4. Students will develop skills for applying analytical thinking to resolve business problems.

CO5. Students will get knowledge about capital budgeting, its usage in making long-term investment decisions in business.

CO6. Students will understand the evaluation techniques and methods of capital budgeting which will be useful to them to develop or expand their business.

CO7. Students will get the knowledge of budget and budgetary control and they prepare different types of budgets which will be helpful for them in taking future decisions regarding expansion of production, market, etc.

PO3: Communication Skills

CO1: Understanding and communicating cost structures require effective communication skills. Students need to articulate their findings, assumptions, and recommendations to peers, superiors, or clients.

CO2 & CO3: Explaining advantages, limitations, and various costing concepts to non-experts or team members requires clear communication skills.

CO7: Clearly communicating budgetary information to different stakeholders is crucial for effective budgetary control.

PO4: Independent learning

CO1: Researching and comprehending different forms of capital costs necessitate independent study, promoting self-directed learning.

CO2: Creating, analyzing, and managing budgets require a degree of independence in learning and decision-making.

CO4: Students will develop communication skills for applying analytical thinking to resolve the business problems provisions and interactions in their day-to-day life.

PO5: Leadership quality

CO7: Students will apply their knowledge of budget and budgetary control and describe the primary functions of different types of budgets.

PO6: Teamwork

CO3: Students will apply their Develop competence with their usage in managerial decision making and control.

CO5: Students will apply their Know the concept of capital budgeting, its usage in making long term investment decisions in business.

PO7: Ethical Responsibility

CO2: Students will apply costing methods ethically is crucial to maintain the integrity of financial information.

CO5: Students will apply Ethical considerations in evaluating investments to ensure that the decisions made align with ethical standards.

CO6: Students will apply Ensuring budgets are prepared and managed ethically and transparently is a key ethical responsibility.

CO7: Students will apply ethical considerations in financial decision-making is critical for responsible business practices.

CBCS Syllabus for M.Com. Part I Semester II (2022 Pattern)

Name of the Programme	: M.Com.
Programme Code	: PCCO
Class	: M.Com. Part I
Semester	: II
Course Code	: PCCO122
Course Title	: Industrial Economics
No. of Credits	: 04
No. of Teaching Hours	: 48

Course Objectives:

1. To provide knowledge to the students about the basic issues of industrial economics.
2. To make aware the students about the industrial profile of India and the industrial policy of government of India.
3. To provide knowledge about industrial location and factors affecting of industrial locations.
4. To make students aware about industrial productivity and efficiency.
5. To develop the analytical, technical skills of students in the various areas of business.
6. To inculcate among the students necessary skill to become effective future managers and economist.
7. To develop technical skills among the students for designing and developing effective economic strategies for growth and sustainability of business.

Course Outcomes:

By the end of the course, students will be able to:

- CO1.** Accurately describe the concepts related to economic strategies in their day to day life or professional life.
- CO2.** Demonstrate the comprehensive understanding about the approaches and process of industrial economics.
- CO3.** Illustrate the characteristics, advantages and disadvantages of industrial economics in the organization.
- CO4.** Discuss the various industrial policies applicable according to the need of the business organization in the day to day management practices.
- CO5.** Understand the process of industrial policies in business organization when as required.
- CO6.** Apply various terminologies of industrial economics in the practice of strategic of the business.
- CO7.** Direct, Plan and formulate and analyse the industrial economics strategy which is implemented in the business organization and provide the feedback accordingly.

Topics and Learning Points

UNIT1: Introduction to Industrial Economics and Industrial Location (08 Lectures)

A) Introduction to Industrial Economics

Introduction and Meaning, Nature, Scope, Need and Significance of Industrial Economics, Industrial Combinations: causes, mergers and amalgamations and related case studies, Economies of Scale, Product Pricing: Theories and evidence,

B) Industrial Location

Introduction, Factors Affecting Location of Industries

UNIT2: Regional Industrial Imbalance (08 Lectures)

Introduction, Meaning and definitions, Need for balanced regional industrial development, Causes and Measures of Industrial imbalance, Regional Industrial Imbalance in India, Extent and Government Policy Measures for Balanced Regional Industrial Development

UNIT3: Industrial Productivity and Efficiency (08 Lectures)

Introduction of Industrial Productivity and Efficiency, Meaning and Definitions Norm, Tools and measurement of Industrial Productivity and Efficiency, Factors Affecting Industrial Productivity and Efficiency, Industrial Productivity in India, Causes of Low Industrial Productivity, Remedial measures by the government to improve industrial productivity

UNIT4: Industrial Finance (08 Lectures)

Introduction, Meaning, Scope, Importance of Industrial Finance, Sources of Industrial Finance: Private, Public and Cooperative sector, Shares, Debentures, Bonds, Deposits, Loans, etc. Foreign Capital: Need, Government's policy, Direct investment, Foreign institutional investment, Form of Foreign Capital : Euro issues, GDR, ADR, External commercial borrowings

References:

1. S.C. Kuchal – Industrial Economy of India.
2. D.R. Gadgil – Industrial Evolution in India, Oxford. 1948
3. K.V. Sivayya and V.B.M.Das – Indian Industrial Economy, Chand and Co. Ltd. New Delhi 1999 Publishing House.
4. S.C. Kuchal – Major Industries in India, Chaitanya Publishing House, Allahabad.
5. Bagchi and Banerjee : change and choice in Indian industry, centre for studies in social science in Calcutta.
A. Donald Hay Doreck, Mouris : Industrial Economics : Theory and Evidence, Oxford
6. K.N.Prasad : Indian Economy Since Independence.
7. Solman Fabucant : A primer on Productivity, Prentice Hall.

Mapping of Program Outcomes with Course Outcomes

Class: M.Com Part I.

Subject: Industrial Economics

Course: Industrial Economics

Course Code: PCCO122

Weightage: 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct relation

Programme Outcomes (POs)							
Course Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	2					
CO 2	3	2					
CO 3	3						
CO 4				3			
CO 5			2				
CO 6					2		2
CO 7						3	

Justification for the Mapping

PO1: Knowledge and Critical Thinking

CO1: Students will describe the concepts related to economic strategies in their day to day life or professional life.

CO2: Students will develop a deep understanding of about economic planning and development of strategies for an organization. .

CO3: Students will demonstrate the comprehensive understanding about the approaches and process of industrial economics.

PO2: Problem Solving

CO1: Students will apply their knowledge of different techniques as such for execution of industrial policies made by them in an organization.

CO2: Students will use illustrate the characteristics, advantages and disadvantages of industrial economics in the organization.

PO3: Communication skills

CO5: Students will apply their managerial and economic skills effectively, analyse the concepts and participate in healthy arguments and portray skill in business.

PO4: Independent Learning

CO4: Students will implement the various economic strategies applicable according to the need of the business organization in the day to day practices.

PO5: Leadership quality – Global and multicultural perspective

CO6: Students will demonstrate the ability to understand economic strategic planning and management in their regular practice. This ability is essential for success in many different careers.

PO6: Teamwork

CO7: Students will apply various terminologies of industrial economics in the practice of strategic of the business.

PO7: Ethical Responsibility

CO6: Students will apply knowledge of ethics and ethical standards and an ability to apply these with a sense of responsibility within the workplace and community at a large.

SYLLABUS FOR M. COM. PART-I (2022 Pattern) (w. e. from June 2022)

Name of the Programme	: M. Com.
Programme Code	: PCMC
Class	: M.Com. Part-I
Semester	: II
Course Name	: SPECIALIZED AREAS IN ACCOUNTING
Course Code	: PCCO123
No. of lectures	: 48

Course Objectives:

1. To acquire the knowledge of accounting for corporate restructuring.
2. To aware about the accounting procedure for amalgamation or absorption of the companies.
3. To understand the accounting procedure of internal reconstruction of the company.
4. To understand the accounting procedure of construction contracts.
5. To Learn about the principles to be followed while taking credit for profit on incomplete contracts.
6. To impart the knowledge about accounting for service sector industries.
7. To acquire the knowledge of recording of Visitors Ledgers, OPD-IPD registers, Logbook etc.

Course Outcomes (COs):

By the end of the course, students will be able to:

- CO1. Acquire the knowledge of accounting for corporate restructuring.
- CO2. Aware about the accounting procedure for amalgamation or absorption of the companies.
- CO3. Understand the accounting procedure of internal reconstruction of the company.
- CO4. Understand the accounting procedure of construction contracts.
- CO5. Learn about the principles to be followed while taking credit for profit on incomplete contracts.
- CO6. Impart the knowledge about accounting for service sector industries.
- CO7. Acquire the knowledge of recording of Visitors Ledgers, OPD-IPD registers, Logbook etc.

Syllabus

Unit No.	Content	No. of Lectures
1	ACCOUNTING FOR CORPORATE RESTRUCTURING 1.1 Amalgamation 1.2 Absorption	14
2	ACCOUNTING FOR INTERNAL RECONSTRUCTION 2.1 Preparation of Scheme of internal Reconstruction 2.2 Journal Entries, 2.3 Preparation of Capital Reduction Account, 2.4 Preparation of Balance Sheet after reconstruction,	10
3	ACCOUNTING FOR CONSTRUCTION CONTRACTS 3.1.Introduction - Accounting Treatment as per AS-7 3.2.Completion Method, Provision for foreseeable losses 3.3.Principles to be followed while taking credit for profit on incomplete contracts 3.4.Valuation & disclosure of Work-in-progress, escalation clause etc. 3.5.Preparation of contract accounts	12
4	ACCOUNTING FOR SERVICE SECTORS 4.1. Hotel Accounting – Visitors’ Ledgers, Room Rate, Preparation of Income & Expenditure Account 4.2. Hospital Accounting – OPD & IPD Register, Preparation of Final A/c 4.3.Transport Accounting – Log Book, Preparation of Final Accounts	12

Recommended Books:

- Shukla and Grewal: Advanced Accounting (S. Chand & Co Ltd. New Delhi)
- Jain and Narang: Advanced Accounting (Kalyani Publishers, Ludhiana)
- Sr. K. Paul: Accountancy, Volume-I and II (New Central Book Agency, Kolkata)
- Dr. L. S. Porwal: Accounting Theory (Tata McGraw Hill).
- S.N. Maheshwari: Corporate Accounting, Viakas Publishing House Pvt. Ltd. New Delhi)
- Dr. Ashok Sehgal & Dr. Deepak Sehgal: Advanced Accounting (Taxmann, New Delhi).

Mapping of Program Outcomes with Course Outcomes

Class: M.Com-I (Sem.-II)
Course: Specialized Areas in Accounting

Subject: Specialized Areas In Accounting
Course Code: PCCO123

Weightage: 1= weak relation, 2= moderate relation, 3= strong relation

Programme Outcomes (POs)							
Course Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	3			2		
CO 2		3			2		2
CO 3	3	3			2	3	
CO 4	3	3		2			
CO 5	3			2			3
CO 6	3	3	2			3	3
CO 7	3	3				2	3

Justification for the Mapping

PO1: Knowledge and Critical Thinking

CO1: Students will understand amalgamation and absorption requires in-depth knowledge and critical thinking to analyze and apply accounting principles in complex corporate transactions.

CO3: Students will master regular practice by understanding the methods and procedures of internal reconstruction of the company.

CO4: Students will apply analytical thinking to resolve the business problems, provisions and interactions in their day-to-day life.

CO5: Students will apply their knowledge of recording of business accounts under construction contracts, its usage in making long term investment decisions in their business.

CO6 & CO7: Students will use their knowledge of Service sectors accounting in transport business, in hospital field, in the field of hotel.

PO2: Problem Solving:

CO1. Students will enable to solve the problems that occurred in their business organizations regarding corporate restructuring.

CO2: Students will enable to address different issues related to corporate structuring involves problem-solving, especially in determining the appropriate accounting treatment for different scenarios, doing revaluation of business assets, etc.

CO3: Students will enable to solve different problems regarding capital restructuring of companies, especially in reduction in capital, change in capital structure, etc.

CO4 & CO5: Students will apply accounting treatment as per AS-7 and choosing between completion method or provision for foreseeable losses involves critical thinking and problem-solving skills.

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CO6: Students will enable to deal with accounting of diverse sectors like hotels, hospitals, and transport etc. and will be able to solve to adapt accounting practices to unique situations.

PO3: Communication Skills

CO6: Students will enable to preparing income and expenditure accounts for service sectors involves communicating financial information effectively.

PO4: Independent learning

CO4 & CO5: The technical nature of accounting for various corporate activities encourages students to engage in independent learning to comprehend and apply accounting standards.

PO5: Leadership quality

CO1 to CO3: Students will apply accounting principles in corporate restructuring.

PO6: Teamwork

CO3: Students will apply their Develop competence with their usage in managerial decision making and control.

CO6: Students will apply their Know the concept of Impart the knowledge about accounting for service sector industries.

CO7: Students will apply knowledge of legal, ethics and ethical standards and an ability to apply of budget and budgetary control of different types of budgets with a sense of responsibility within the workplace.

PO7: Ethical Responsibility

CO2: Students will apply accounting procedure for amalgamation or absorption of the companies ethically is crucial to maintain the integrity of financial information.

CO5: Students will apply Ethical considerations in evaluating incomplete ensure that the decisions made align with ethical standards.

CO6: Students will apply Ensuring budgets are prepared and managed ethically and transparently is a key ethical responsibility.

CO7: Students will apply ethical considerations in financial decision-making is critical for responsible business practices.

SYLLABUS FOR M. COM. PART-I (2022 Pattern) (w. e. from June 2022)

Name of the Programme	: M. Com.
Programme Code	: PCMC
Class	: M.Com. Part-I
Semester	: II
Course Name	: BUSINESS TAX ASSESSMENT AND PLANNING
Course Code	: PCCO124
No. of lectures	: 48

Course Objectives:

1. To acquire the knowledge of assessment of companies and partnership firm under Income Tax Act, 1961.
2. To acquire the knowledge of assessment of Co-operative Societies and applicable deductions under IT Act, 1961.
3. To know about various exemptions available to assessment of income of Charitable Trust under IT Act.
4. To impart the knowledge of different provisions regarding clubbing of income and set-off and carry forward of losses under IT Act.
5. To know the different provisions regarding Advance payment of tax, TDS, TCS.
6. To acquire the knowledge regarding Types of return, Procedure of filling return, Types of assessment etc.
7. To impart the students to get knowledge of GST classifications, Registration procedure under GST law, input tax credit etc. And also acquaint the students to get knowledge of filing return under IT Act as well as GST Laws.

Course Outcomes (COs):

By the end of the course, students will be able to:

- CO1. Acquire the knowledge of assessment of companies and partnership firm under Income Tax Act, 1961.
- CO2. Acquire the knowledge of assessment of Co-operative Societies and applicable deductions under IT Act, 1961.
- CO3. Know about various exemptions available to assessment of income of Charitable Trust.
- CO4. Impart the knowledge of different provisions regarding clubbing of income and set-off and carry forward of losses under IT Act.
- CO5. Know the different provisions regarding Advance payment of tax, TDS, TCS.
- CO6. Acquire the knowledge about return of income and assessment of income under IT Act.
- CO7. Impart the students to get knowledge of GST classifications, Registration procedure under GST law, input tax credit etc. And to Acquaint the students to get knowledge of filing return under IT Act as well as GST Laws.

Topics and Learning Points

Unit No.	Content	No. of Lectures
1	ASSESSMENT OF COMPANIES AND FIRM 1.1.Assessment of Companies 1.2.Assessment of Firm	12
2	ASSESSMENT OF CO-OPERATIVE SOCIETIES AND TRUSTS 2.1.Assessment of Co-operative Societies 2.2.Assessment of Charitable Trusts	12
3	ASSESSMENT & PLANNING 3.1.Clubbing of income and Set-off and carry forward of losses 3.2.Deduction and Collection of Tax at Source (TDS and TCS) 3.3.Advance Payment of Tax - Interest Payable and receivable 3.4.Conceptual Study of Tax Planning and Management 3.5.Types of return, Procedure of filling return, Types of assessment 3.6.Income Tax authorities	12
4	INTRODUACTION TO GST 4.1.Introduction to GST-Key Concepts 4.2.Classification of GST (CGST, SGST, IGST, UGST, Cess) 4.3.Registration Procedure, 4.4.Supply under GST- Valuation of Supply (Numerical on Valuation and Calculation of Tax), Place of Supply. 4.5.Input Tax Credit under GST and Returns	12

Recommended Books:

- Dr. Vinod Singhanian: Direct Taxes, Law and Practice, Taxman Publication, New Delhi.
- Dr. Bhagawati Prasad: Direct Taxes
- Dr. Girish Ahuja and Ravi Gupta: Direct Taxes, Bharat Law House, New Delhi.
- T. N. Manoharan: HandBook of Income Tax Laws
- B.B. Lal & N. Vashisht: Direct Taxes (Pearson)
- V.S. Datey: Indirect Taxes, Law and Practice (Taxman Publications, New Delhi)

Mapping of Program Outcomes with Course Outcomes

Class: M.Com-I (Sem.-II) Subject: BUSINESS TAX ASSESSMENT & PLANNING

Course: BUSINESS TAX ASSESSMENT & PLANNING Course Code: PCCO124

Weightage: 1= weak or low relation, 2= moderate or partial relation, 3= strong relation

Programme Outcomes (POs)							
Course Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	3	2	2			
CO 2		3	2	2			
CO 3	3	3	2				3
CO 4	3	3	2				
CO 5	3	3	2	2			
CO 6	3	3	2	2			
CO 7	3		2	2			3

Justification for the Mapping

PO1: Knowledge and Critical Thinking

CO1. Students will apply their knowledge of assessment to critical analysis and understanding of complex tax structures in day-to-day business activity.

CO3. Critical thinking is employed in understanding the nuances of exemptions for charitable trusts.

CO4. Critical thinking is essential for understanding and applying provisions related to clubbing of income.

CO5. Critical thinking is employed in understanding and applying provisions related to advance tax payments.

CO6. Critical thinking is essential in understanding and applying knowledge related to income tax returns.

CO7. Critical thinking is employed in understanding and applying knowledge related to GST classifications and registration procedures.

PO2: Problem Solving:

CO1. Students will deal with intricate tax implications for companies and partnership firms.

CO2. Students will utilize this in optimizing tax benefits for co-operative societies.

CO3. Students will apply in ensuring legal compliance and maximizing exemptions.

CO4. Students will utilize this in optimizing financial decisions through set-off and carry-forward strategies.

CO5. Students will apply in avoiding penalties and managing TDS and TCS processes.

CO6. Students will apply in minimizing errors and penalties in tax assessments and effective utilization of input tax credits.

PO3: Communication Skills

- CO1. Students will convey findings and recommendations related to tax assessment.
- CO2. Students will convey tax benefits and compliance requirements.
- CO3. Students will convey exemptions and ensuring ethical financial management.
- CO4. Students will utilize the acquired knowledge in optimizing financial decisions through set-off and carry-forward strategies.
- CO5. Students will convey advance tax policies and compliance requirements.
- CO6. Students will compliance with the tax filing process.
- CO7. Students will convey GST compliance requirements and facilitating tax return filing.

PO4: Independent learning

- CO1. Students will stay update with evolving tax laws and apply knowledge effectively.
- CO2. Students will adapt to evolving tax regulations and deductions and apply knowledge in day-to-day business.
- CO5. Students will adapt to evolving provisions related to tax deductions and collections and apply knowledge in their business.
- CO6. Students will stay updated with evolving tax return procedures and assessments.
- CO7. Students will adapt to evolving GST laws and stay updated with filing procedures.

PO7: Ethical Responsibility

- CO3. Students will emphasize ethical responsibility in managing the financial sustainability of charitable organizations.
- CO7. Students will ethical considerations in accurate GST compliances.
