



COSMOPOLITAN'S
VALIA C.L. COLLEGE OF COMMERCE & VALIA L.C. COLLEGE OF ARTS
D. N. Nagar, Andheri (West), Mumbai 400 053

**PROGRAM OUTCOMES, PROGRAM
SPECIFIC OUTCOMES & COURSE
OUTCOMES**

Bachelor of Management Studies

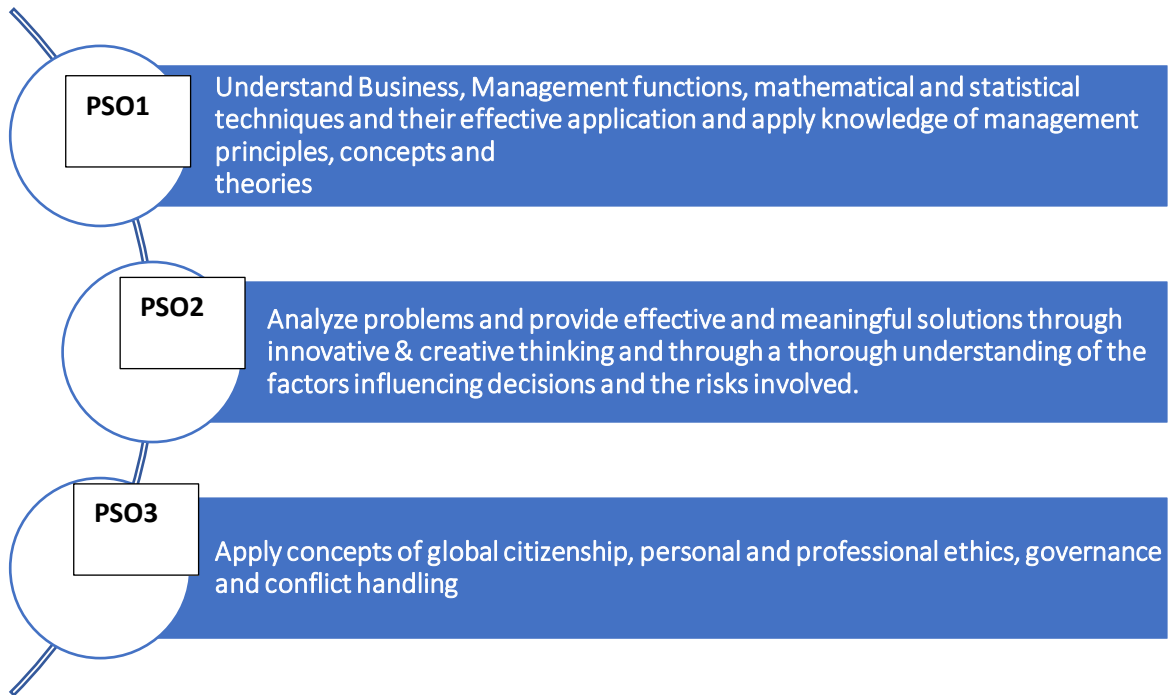
PROGRAM- Bachelor of Management Studies

PROGRAM CODE: 22300005

PROGRAM OUTCOMES

- PO1** Critical Thinking
- PO2** Effective Communication
- PO3** Social Interaction
- PO4** Effective Citizenship
- PO5** Ethics
- PO6** Environment and Sustainability
- PO7** Self Directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES



SEMESTER I

Course: Foundation Course -I

COURSE OUTCOMES

- CO-1** Describe some important features of society and its structure with special reference to India.
- CO-2** Understand and explain the different features of life in Indian Society.
- CO-3** Examine some crucial aspects of life in India
- CO-4** Compare and contrast different aspects of life in Indian society
- CO-5** Critically evaluate the importance of values in a society
- CO-6** Formulate approaches to resolve various issues faced by Indian society

Course: Business Communication I

COURSE OUTCOMES

- CO-1** Outline the process and definitions of business communication
- CO-2** Classify and explain the various channels, modes and methods of communication
- CO-3** Implement the communication techniques and etiquette learnt in personal life and at the workplace
- CO-4** Categorize the various channels, methods and modes of effective communication
- CO-5** Evaluate and choose the best communication channels
- CO-6** Develop awareness of the complexity of the communication process and effective listening skills, speaking skills and writing skills

Course: Business Statistics

COURSE OUTCOMES

- CO-1** Define the different concepts of Business Statistics.
- CO-2** Discuss the scope and features of different tools and techniques used in business statistics.
- CO-3** Calculate different statistical values for sample data using formulae.
- CO-4** Compare and analyze the different tools and techniques used in Business statistics and assess their utility for different types of data.
- CO-5** Interpret the outcomes derived from calculating the different parameters for statistical data.
- CO-6** Using comparative evaluation, formulate ways in Business decision making with the help of various statistical measures.

Course: Introduction to Financial Accounts

COURSE OUTCOME

- CO-1** Describe the preparation of basic financial statements such as trading account, profit and loss account and balance sheet.
- CO-2** Explain Indian Accounting Standards and International Financial Reporting Standards.
- CO-3** Examine the reasons for differences in Bank and cash balance and reconcile them.
- CO-4** Investigate reconciliation of bank statements.
- CO-5** Evaluate the charges of depreciation on various assets.
- CO-6** Design depreciation schedules under various methods of depreciation using numerical examples.

Course: Business Economics I

COURSE OUTCOMES

- CO-1** Define important concepts of economics in business.
- CO-2** Discuss the relationship between economic concepts and business economics decisions.
- CO-3** Apply economic tools for making business decisions & calculate the outcome
- CO-4** Differentiate various market situations and their conditions.
- CO-5** Evaluate the application of economics theory into business decisions.
- CO-6** Generalize the economic theories and develop a new business theory.

Course: Foundation of Human Skills

COURSE OUTCOMES

- CO1:** Describe various psychologies of human behaviour at work.
- CO2:** Understand the importance of group behaviour and its impact on employees' performance at work.
- CO3:** Apply learning theories in a workplace scenario.
- CO4:** Analyze the factors causing stress at the workplace.
- CO5:** Critically evaluate the importance of motivational theories for employers to evaluate employees' behavior at the workplace.
- CO6:** Formulate approaches to enhance employees' behavior in an organization.

Course: Business Law

COURSE OUTCOMES

CO 1- Define key concepts in business law.

CO2- Discuss features of Contract, Sale of Goods and Negotiable Instruments Act

CO3- Apply laws governing negotiable instruments & negotiation in practice.

CO4- Differentiate between sale and agreement to sale.

CO5- Evaluate and interpret the provisions of consumer laws

CO 6- Draft a sample contract showing compliance with all essentials of valid contract.

SEMESTER II

Course: Foundation Course II

COURSE OUTCOMES

- CO-1** Define certain concepts from the fields of Commerce Human rights Ecology and Psychology.
- CO-2** Understand and explain certain concepts from the fields of Commerce Human rights Ecology and Psychology.
- CO-3** Examine the relationship between different aspects of the physical and psychosocial environment a human life and development.
- CO-4** Distinguish between certain aspects of conflicts in society.
- CO-5** Evaluate the impact of different aspects of globalisation on everyday life in India.
- CO-6** Formulate approaches to resolve various issues related to stress and conflict in society.

Course: Industrial Law

COURSE OUTCOME

- CO-1** Describe the wage legislations, laws relating to Social Security and working conditions in industries.
- CO-2** Discuss the provisions relating to working conditions in different sectors & departments.
- CO-3** Calculate ESI and Gratuity accurately as per the provisions of the Act
- CO-4** Differentiate between Business Law and Industrial Law
- CO-5** Evaluate the payment of bonus Act so as to avoid any adverse effect on the payment of the bonus to the employee.
- CO-6** Generalize the various industrial laws.

Course: Business Mathematics

COURSE OUTCOMES

- CO-1** Define basic terms and concepts of Business Mathematics.
- CO-2** Discuss the different types and computational techniques used in Business Mathematics.
- CO-3** Solve numerical involving different computational techniques.
- CO-4** Compare and Contrast different calculation techniques used in Business Mathematics.
- CO-5** Evaluate important values using numerical examples and make conclusions on their basis.
- CO-6** Construct a computational model to study analytical data and interpolate function values.

Course: Business Communication II

COURSE OUTCOMES

- CO-1** Define the various concepts in Group Communication
- CO-2** Understand the various processes of Group Communication
- CO-3** Apply strategies for being an effective communicator in various communication scenarios
- CO-4** Compare the tools of group communication
- CO-5** Evaluate and select the best strategies and techniques of group communication
- CO-6** Conduct mock interviews, construct business documents and design presentations

Course: Business Environment

COURSE OUTCOMES

- CO-1** Describe some terms of business and its environment.
- CO-2** Understand and explain the different features and aspects of the economy, components of the environment, economy, social audit and international environment.
- CO-3** Examine the crucial role of government in business and concepts of multinational companies.
- CO-4** Compare and contrast different aspects of micro, macro environment and international environment.
- CO-5** Critically evaluate the business environment and competitive strategies with the challenges faced by Indian economy.
- CO-6** Formulate approaches to understand competition, international environment and new trends with its impact on the organization.

Course: Principles of Management

COURSE OUTCOMES

- CO-1** Define the important terms of management and organization.
- CO-2** Discuss the importance of planning, organizing, directing, coordinating and controlling for management.
- CO-3** Examine the steps in planning and decision-making.
- CO-4** Distinguish between the formal and informal organizations and assess the difference in their working pattern.
- CO-5** Critically evaluate the significance of the span of control in the smooth functioning of the organization/management.
- CO-6** Design an organization's structure by implementing 14 principles of management.

Course: Principles of Marketing

COURSE OUTCOMES

CO-1 Describe some terms of marketing and its concepts.

CO-2 Understand and explain the different features and aspects of marketing and product.

CO-3 Examine some crucial roles and importance of packing and packaging.

CO-4 Compare and contrast different aspects of marketing and selling in regards to market and organization.

CO-5 Critically evaluate the importance of orientations of firms and pricing strategies.

CO-6 Formulate approaches to understand consumer behaviour and new trends in marketing.

SEMESTER III

Course: Business Planning and Entrepreneurial Management

COURSE OUTCOMES

- CO-1** Define the important terms under entrepreneurship and business.
- CO-2** Discuss the important aspects of development, entrepreneurship and organization.
- CO-3** Examine the theories of entrepreneurship and methods of marketing.
- CO-4** Compare and contrast creativity, invention and innovation.
- CO-5** Critically evaluate the problems in developing new ideas.
- CO-6** Design a business plan to demonstrate the working of an organization.

Course: Foundation Course III (Environmental Management)

COURSE OUTCOMES

- CO-1** Define the different concepts of Environmental management.
- CO-2** Understand and discuss the various concepts of Environmental management.
- CO-3** Analyze the impacts on the environment and different sustainability techniques to manage it.
- CO-4** Appraise voluntary and involuntary measures adopted for Environmental conservation.
- CO-5** Evaluate the causes of Environmental Issues and compare the Legal, Governmental and International provisions to counter them.
- CO-6** Propose & implement sustainable solutions for Environmental conservation.

Course: Strategic Management

COURSE OUTCOMES

- CO1** – Define the different terms and concepts in strategic management.
- CO2** – Discuss strategy formulation in a business environment.
- CO3** – Examine the environment of business for assessing different factors that impact a business.
- CO4**- Investigate the process of strategic implementation.
- CO5** – Summarize the strategy of the business.
- CO6**– Develop a strategy implementation program.

Course: Accounting for Managerial Decision

COURSE OUTCOMES

- CO-1** Define the important terms of management accounting and the various tools used.
- CO-2** Explain various tools used for management accounting.
- CO-3** Analyze the financial statement using various ratios.
- CO-4** Compare Fund Flow Statement and Cash Flow Statement
- CO-5** Evaluate the concept of management accounting and its significance in the business.
- CO-6** Generalize the conceptual framework of the Management Accounting

Course: Information Technology in Business Management - I

COURSE OUTCOMES

- CO-1** Define basic terms of Information Technology, its support and role in Management, for managers.
- CO-2** Understand different commands of MS word, MS Excel and MS PowerPoint
- CO-3** Examine the basic concepts of Email, Internet and websites, domains and security.
- CO-4** Compare and contrast the security aspects of IT in business, highlighting electronic transactions, advanced security features.
- CO-5** Critically evaluate the case studies for E-commerce and cyber threats
- CO-6** Formulate the approaches to work on Outlook.

Course: Corporate Finance

COURSE OUTCOMES

- CO-1** Define important terms of corporate finance, leverage, time value of money, mobilization of funds.
- CO-2** Discuss and recognize various types of treatment required for solving various illustrations.
- CO-3** Solve various illustrations based on capital structure, Leverage, Cost of capital Time value of Money.
- CO-4** Categorize between various formats of capital structure, leverages, time value of money, capital budgeting.
- CO-5** Estimate the value of various finances under different structures.
- CO-6** Create Ideal capital structure.

Course: Equity and Debt Market

COURSE OUTCOMES

- CO-1** Define some important terms of the primary market and secondary market in equity market.
- CO-2** Discuss the role and functioning of the market.
- CO-3** Examine the legislative, executive and judicial functions of such regulatory authorities.
- CO-4** Investigate the concepts of IPO, Book Building, Red Herring Prospectus.
- CO-5** Summarize the evolution, functioning and growth of fixed income securities.
- CO-6:** Generalize the workings of different regulatory agencies and how they affect the daily operations of all business.

Course: Consumer Behaviour

COURSE OUTCOMES

- CO-1** Describe some important terms of consumer behaviour.
- CO-2** Understand and explain different aspects of consumer behaviour in reference to their profiles, needs, behaviour in group and change and formation of attitude.
- CO-3** Examine some consumer decision-making processes, recognition of needs, cultural influences, innovation and adoption.
- CO-4** Compare and contrast buyers and their influences.
- CO-5** Critically evaluate the theories and models of consumer behaviour
- CO-6** Formulate approaches to study various changes in consumer buying behaviour.

Course: Advertising

COURSE OUTCOMES

- CO1:** Define the terms of advertising.
- CO2:** Explain the important concepts and theories of advertising.
- CO3:** Examine the role of advertising agencies and creativity in developing effective advertisements for advertisers.
- CO4:** Compare and contrast the creativity in advertising.
- CO5:** Evaluate current trends and careers in advertising.
- CO6:** Design an advertisement and study the impact on consumers.

SEMESTER IV

Course: Business Economics II

COURSE OUTCOMES

- CO-1** Define important concepts of macroeconomics analysis.
- CO-2** Discuss the importance of the study of macroeconomics.
- CO-3** Examine the application of the study of macroeconomics theory into business.
- CO-4** Categorize the various important macroeconomics concepts.
- CO-5** Evaluate the application of macroeconomics theory into business decisions.
- CO-6** Generalize the macroeconomic theories and construct a new modern economic theory of business.

Course: Financial Institutions and Markets

COURSE OUTCOMES

- CO-1** Define financial system, financial market and financial instruments.
- CO-2** Discuss role of regulators in financial system
- CO-3** Examine role of development financial institutions.
- CO-4** Compare capital market and money market
- CO-5** Evaluate reforms in money market and capital market
- CO-6** Create an ideal financial design of a financial system

Course: Business Research Methods

COURSE OUTCOMES

- CO-1** Describe key aspects of Research.
- CO-2** Understand Steps of Research design.
- CO-3** Examine Data analysis of research.
- CO-4** Appraise stages of data processing.
- CO-5** Choose the appropriate methods of conducting research.
- CO-6** Create a Research Report.

Course: Foundation Course IV (Ethics and Governance)

COURSE OUTCOMES

- CO-1** Describe some important terms of ethics.
- CO-2** Understand and explain the different aspects of ethics, corporate governance and corporate social responsibility.
- CO-3** Examine some crucial aspects of ethics, corporate governance and corporate social responsibility.
- CO-4** Compare and contrast different aspects of ethics in life and organization.
- CO-5** Critically evaluate the theories and guidelines of corporate governance and corporate social responsibility.
- CO-6** Formulate approaches to create awareness in regards to various aspects of ethics, corporate governance and corporate social responsibility in the organization.

Course: Information Technology in Business Management II

COURSE OUTCOMES

- CO-1** Define important terms of managerial decision making and to develop perspective of major functional areas of MIS
- CO-2** Understand the concept of Enterprise Resource Planning, Customer relationship Management and Supply Chain Management
- CO-3** Examine the concept of emerging MIS technologies
- CO-4** Analyze the relationship between database management and data warehouse approaches
- CO-5** Summarize the concept of outsourcing.
- CO-6** Generalize the major Trends in Information Technology in Business Management

Course: Event Marketing

COURSE OUTCOMES

- CO-1** Describe some important terms of the events industry.
- CO-2** Understand and explain the different components of product and network in events.
- CO-3** Examine some crucial aspects of events in India
- CO-4** Compare and contrast different aspects of safety and crisis in event marketing.
- CO-5** Critically evaluate the importance of pricing decisions and career in event management.
- CO-6** Formulate approaches to study various concepts and growth of the event industry in India.

Course: Integrated Marketing Communication

COURSE OUTCOMES

- CO-1** Define the concepts of Integrated marketing communication.
- CO-2** Discuss the use of IMC models for organizations.
- CO-3** Apply the various tools of integrated marketing communication for making effective advertisement.
- CO-4** Differentiate between sales promotion, public relation, publicity and direct marketing.
- CO-5** Evaluate the impact of ethical issues in advertising.
- CO-6** Plan an IMC program for developing brand equity.

Course: Production and Total Quality Management

COURSE OUTCOMES

- CO-1** Describe some important terms of production and total quality management.
- CO-2** Discuss the features, objectives and importance of various important terms of production and quality management with inventory systems.
- CO-3** Examine some features of plant layout and inventory management aspects.
- CO-4** Compare and contrast different aspects of quality engineering.
- CO-5** Critically evaluate the important concepts of production and total quality management.
- CO-6** Formulate approaches to study various concepts in regards to organizations.

Course: Strategic Cost Management

COURSE OUTCOMES

- CO-1** Define the important terms of and resolve cases through strategic decision making.
- CO-2** Discuss the use of Standard costing Application of Marginal costing
- CO-3** Apply appropriate cost allocation techniques to a variety of costing problems.
- CO-4** Differentiate between traditional costing and alternative costing methodologies and their applications
- CO-5** Evaluate the various developments in Cost Management
- CO-6** Develop strategies for managing costs

SEMESTER V

Course: Corporate Communication & Public Relations

COURSE OUTCOMES

- CO-1** Define and introduce the various elements of corporate communication and public relations and consider their roles in managing organizations
- CO-2** Understand and classify key concepts of corporate communication and public relations.
- CO-3** Examine how various elements of corporate communication must be coordinated to communicate effectively in today's competitive world.
- CO-4** Compare and contrast the different practices associated with corporate communication with the latest trends and social media tools.
- CO-5** Critically evaluate the theories of public relations
- CO-6** Construct effective corporate communication and public relation plans/strategies.

Course: Logistics & Supply Chain Management.

COURSE OUTCOMES

- CO-1** Define logistics & supply chain management.
- CO-2** Discuss the overview of logistics & supply chain management.
- CO-3** Examine the various logistics activities into supply chain management.
- CO-4** Categorize the methods of transportation and materials management in supply chain management system
- CO-5** Evaluate the logistics activities in supply chain management system.
- CO-6** Measure the impact of logistics activities in supply chain management.

Course: Commodity & Derivative Market

COURSE OUTCOMES

- CO-1** Define the important concepts of various derivative products such as futures, options, and swaps
- CO-2** Discuss the functioning of commodities Derivative markets
- CO3.** Examine the hedging models in assessing price risk of various derivatives product.
- CO4.** Analyse value at risk for various derivatives.
- CO5.** Evaluate the mechanism of commodity derivative trading.
- CO6.** Generalize the trading strategies for profit and risk management.

Course: Investment Analysis and Portfolio management

COURSE OUTCOMES

- CO-1** Define key aspects in investment analysis and portfolio management
- CO-2** Discuss Portfolio management and techniques of asset allocation
- CO-3** Solve sums on Portfolio evaluation, Risk return relationship, Beta.
- CO-4** Differentiate Fundamental and technical analysis in detail.
- CO-5** Evaluate portfolio based on Sharpe, Treynor, Jensen measure
- CO-6** Create a portfolio for your client

Course: Wealth Management

COURSE OUTCOMES

- CO-1** Describe overview of various aspects related to wealth management
- CO-2** Discuss relevance and importance of wealth management
- CO-3** Demonstrate various components of wealth management
- CO-4** Inspect issues related to taxation in wealth management
- CO-5** Evaluate different areas of wealth management
- CO-6** Design a comprehensive wealth plan for your client

Course: Direct Tax

COURSE OUTCOMES

- CO-1** Define the various incomes under the major heads based on their respective charging section.
 - CO-2** Understand and explain the various incomes that are exempt or can be taken as deduction from taxable income.
 - CO-3** Illustrate how incomes are assessed under the major heads of income.
 - CO-4** Debate on the advantages and disadvantages of the amendments that are brought about by the Finance Act 2021.
 - CO-5** Using a numerical example, measure the income taxable under the various heads of incomes.
 - CO-6** Prepare a tax plan for an individual who has income from salary, capital gains and income from other sources.
- Formulate methods to determine the taxability and the various benefits that can be availed under the Act.

Course: Service Marketing

COURSE OUTCOMES

- CO-1** Describe the concept of service marketing and its impact on economy.
- CO-2** Discuss the key elements of service marketing.
- CO-3** Examine the factors influencing quality of service with the help of service quality models.
- CO-4** Analyze the international and global strategies in service marketing.
- CO-5** Evaluate opportunities in service sectors by understanding recent trends in service marketing.
- CO-6** Design a service marketing plan using elements of service marketing mix.

Course: Electronic Commerce and Digital Marketing

COURSE OUTCOMES

- CO-1** Define the important terms of E-Commerce and its applications.
- CO-2** Discuss the applications in Business and various sectors.
- CO-3** Examine and use payment system in e-commerce.
- CO-4** Compare and contrast the Ecommerce Laws in India and the world.
- CO-5** Evaluate the digital marketing activities on various social media platforms and its emerging significance in business.
- CO-6** Generalize the trends in ecommerce and digital marketing with its challenges and opportunities for an organization.

Course: Sales and Distribution Management

COURSE OUTCOMES

- CO-1** Define various concepts of sales and marketing in reference to sales management.
- CO-2** Understand and explain the different concepts of sales and distribution in an organization.
- CO-3** Examine some theoretical concepts of sales management in an organization.
- CO-4** Compare and contrast different aspects of distribution and selling.
- CO-5** Critically evaluate the closing and the success ratio of sales, ethics and new trends.
- CO-6** Formulate approaches to enhance efficiency and control over channels and their members.

Course: Customer Relationship Management

COURSE OUTCOMES

- CO-1** Define the important terminologies under customer relationship management for organizations.
- CO-2** Discuss the concept of customer relationship management and implementation of customer relationship management.
- CO-3** Examine CRM marketing initiatives and relate it with real marketing examples.
- CO-4** Analyze quality issues faced in collecting data and ways to resolve it.
- CO-5** Evaluate and provide insight into CRM marketing initiatives, customer service and designing CRM strategy.
- CO-6** Generalize the opportunities and challenges of CRM for organizations.

SEMESTER VI

Course: Operations Research

COURSE OUTCOMES

- CO-1** Define key concepts in operations research.
- CO-2** Discuss decision making models in operations research.
- CO-3** Solve sums on decision making models for business.
- CO-4** Analyze the decision models and test for optimalities.
- CO-5** Evaluate the decision-making models and estimate the optimal value.
- CO-6** Derive accurate decision based on the techniques of operations research.

Course: International Finance

COURSE OUTCOMES

- CO-1** Describe key concepts in international finance.
- CO-2** Understand Monetary systems, World financial markets, Exchange rate risk.
- CO-3** Solve Forex quotations, Arbitrage, forward rate, interest rate arbitrage, Capital budgeting
- CO-4** Investigate Foreign exchange market and its participants.
- CO-5** Evaluate Risk in international financial markets.
- CO-6** Derive exchange rates and arbitrage profits during trading.

Course: Innovative Financial services

COURSE OUTCOMES

- CO-1** Describe fund based and fee-based financial services
- CO-2-** Discuss Framework of various financial services
- CO-3** Examine process of Issue management carried out by intermediaries
- CO-4** Compare fee-based and fund based financial services
- CO-5** Evaluate growth of innovative financial service in India
- CO-6** Generalize the various financial services

Course: Brand Management

COURSE OUTCOMES

- CO-1** Define the important terms of branding.
- CO-2** Discuss the importance of brand equity for building image of a product in consumer's mind.
- CO-3** Classify the elements of a brand and the various strategies which helps in developing equity of a brand.
- CO-4** Analyze models of brand equity and its practical usage
- CO-5** Evaluate the concept of brand architecture, brand hierarchy, brand extension and cause marketing.
- CO-6** Generalize equity for a brand with the help of brand equity models.

Course: Retail Management

COURSE OUTCOMES

- CO-1** Define the important terms of retail management.
- CO-2** Understand the importance of retail sectors for economic growth.
- CO-3** Examine the emerging trends in retail sector and relate it with changing needs of retail consumers
- CO-4** Analyze the significance of merchandise management, store layout, store design, store planning and layout for the growth of retail stores.
- CO-5** Evaluate the legal/permission required to start retail store in India.
- CO-6** Create a plan for managing and sustaining retail.

Course: International Marketing

COURSE OUTCOMES

- CO-1** Define the key concepts of international marketing.
- CO-2** Discuss the need for undertaking marketing for mitigating challenges in international marketing.
- CO-3** Illustrate the various methods and challenges of international marketing.
- CO-4** Compare the various methods of entry for products and for services in international marketing.
- CO-5** Defend the strategies used for international marketing.
- CO-6** Create a marketing plan for an international product/ service after conducting marketing research

Course: Media Planning and Management

COURSE OUTCOMES

- CO-1** Describe the basic characteristics of all media to ensure most effective use of advertising budget
- CO-2** Understand Media Planning, Strategy and Management with reference to current business scenario
- CO-3** Examine the Media Planning Elements and objectives
- CO-4** Inspect the Media Planning, Budgeting, Scheduling techniques
- CO-5** Evaluate the different Media Buys
- CO-6** Design media strategies and plans

Course: Strategic Financial Management

COURSE OUTCOMES

- CO-1** Describe the applicability of the concept of Financial Management to understand the managerial Decisions and Corporate Capital Structure
- CO-2** Explain the success of projects, strategies and even total businesses by articulating NPVs over time
- CO-3** Examine the significance of cash flow and working capital management.
- CO-4** Analyze strategic financial management which can fit in an integrative model.
- CO-5** Evaluate basic finance management knowledge
- CO-6** Generalize the current market scenario and upgrade the skills and knowledge of long-term sustainability.

Course: Indirect Tax

COURSE OUTCOMES

- CO-1** Define the important terms under GST.
- CO-2** Understand and explain the various types of GST and how their liability is determined.
- CO-3** Considering the growth of turnover in a business, examine how and when GST liability arises and when it has to be paid.
- CO-4** Inspect the major changes that were brought about by introduction of GST.
- CO-5** Based on the concept of supply, summarize the supplies that would and would not attract GST liability.
- CO-6** Prepare a presentation showing the procedure of taking GST registration, applying for composition scheme, converting into normal taxation, taking input tax credit and paying final GST liability on the GST portal.