

## **DEPARTMENT OF COMMERCE**

After successful completion of 3 years of B.COM Programme a student should be able to:-

### **PROGRAMME OUTCOME OF B.COM**

- Pro-1 In depth knowledge, understanding and skills in Commerce.
- Pro-2 Build a strong foundation of knowledge in different areas of Commerce.
- Pro-3 Develop the skills of applying concept and techniques used in Commerce for real life problems.
- Pro-4 Inculcate reading, writing, speaking skills and Business Correspondence.
- Pro-5 Creates awareness among society Law and Legislations related to Commerce and business.
- Pro-6 Use effectively recent Trend in Business, organizations and Industries.
- Pro-7 Communicate effectively about economics Environment of Country as well as world.
- Pro-8 Use effectively practical skills in real life related to banking and Corporate world.
- Pro-9 Provides a platform for overall development and develop knowledge level and awareness about recent Trends of world.
- Pro-10 Use new technologies effectively to Commerce ideas in the area of Commerce.

### **PROGRAMME SPECIFIC OF B.COM**

- Pso-1 Student will be able to apply basic skills learnt in Commerce necessary for analysis of various problems in accounting, marketing, business economics, management and finance.
- Pso-2 Students will be demonstrate progressive affective domain development of values the role of accounting in society and business.
- Pso-3 Students will able to demonstrate quantitative and qualitative knowledge in key areas of organization behavior.
- Pso-4 Students will able to evaluate national and international issue and discussion on economic, commercial and business related topics.
- Pso-5 To provide an understanding of the contemporary corporate financial reporting theories and practice and developing necessary skills for analyzing and interpreting financial statement information for different stakeholders.
- Pso-6 To equip students with the basic provisions of GST law and basic working knowledge.

## **COURSE OUTCOMES OF B.COM**

### **SEM-1 CORE-1 FINANCIAL ACCOUNTING**

- CO 1: Understanding the theoretical framework of accounting and to prepare financial statement.
- CO 2: Explain and determine depreciation and value of inventory.
- CO 3: Learn accounting for hire purchase transactions, leases, branches and departments.
- CO 4 : Understand the concept of partnership firm and prepare account for discussion of a partnership firm.
- CO 5: Develop the skills of preparations of trading and profit and loss account and balance sheet using computerized accounting.

### **CORE-2**

- CO 1: Understand basic aspect of contracts for making the agreements, contracts and subsequently enter valid business propositions.
- CO 2: Be able to recognize and differentiate the special contract and identity their appropriate and usages at varied business scenarios.
- CO 3: Equip the students about the legitimate rights and obligations under the sale of Goods Act.
- CO 4: Enable with skills to initiate entrepreneurial ventures as LLP.
- CO 5: Understand the fundamental of internet basic activities under the information and Technology Act.

### **SEM-2 CORE-3 COST ACCOUNTING**

- CO 1: Understand thoroughly the conceptual framework of cost accounting, identification of difference bet.financial & cost acct. concept & elements of cost.
- CO 2: Understand the accounting and control of material and labour cost.
- CO 3: Develop ability to understand classification, allocation, apportionment, & absorption of overheads in cost determination, under and over absorption of over heads, treatment of various item of overheads.
- Co 4: Develop ability to calculate the cost of products, jobs, contracts, process & services after understanding the basic concept & process involved in them.
- CO 5: Understand cost accounting book keeping system & reconciliation of cost & financial account profits.

#### **CORE-4 CORPORATE LAW**

- CO 1: Understand the regulatory aspect and the broader procedural aspect involved in different types of companies the Companies Act 2013 & Rules there under.
- CO 2: Follow the basic legal documents and their usage essential for operations & management of Company.
- CO 3: Enable the students to synthesis company process, meetings and decision.
- CO 4: Equip the students with framework of dividend distribution and role of auditors of company.
- CO 5: Comprehend & evaluate working of depositors and their functions in stock market.

#### **SEM-3 CORE-5 CORPORATE ACCOUNTING**

- CO 1: Develop an understanding of accounting for share capital and debentures.
- CO 2: Prepare financial statement of a company.
- CO 3: Develop an understanding of cash flow statement.
- CO 4: Understand the accounting for amalgamation and liquidation of company.
- CO 5: Prepare consolidated balance sheet for holding company.

#### **CORE-6 INCOME TAX**

- CO 1: Understand the basic concept in the law of income tax and determine the residential status of different person.
- CO 2: Identify the five heads in which income is categorized and compute income under the heads 'salaries' and income from house property.
- CO 3: Compute income under the head 'profits and gains of business or profession, capital gains' and 'income from other source'.
- CO 4: Understand clubbing provisions, aggregate income after set-off and carry forward of losses and deductions allowed under the Income Tax Act; and further to compute taxable income and tax liability of individuals and firms.
- CO 5: Develop the ability to file online returns of income.

#### **CORE-7 MANAGEMENT PRINCIPLE AND ITS APPLICATIONS**

- CO 1: Understand the evolution of management and apprehend its effect on future managers.
- CO 2: Analyze how organizations adapt to an uncertain environment and decipher decision making Techniques managers use to influence and control the internal environment.
- CO 3: Comprehend the changes happening in organization structure over time.
- CO 4: Analyze the relationship amongst functions of management i.e. planning, organizing, directing and controlling.
- CO 5: Appreciate the changing dynamics of management practice.

### **GE-3 BUSINESS STATISTICS**

- CO 1: Acquire a fair degree of proficiency in comprehending statistical data, processing and analyzing it using descriptive statistical tools.
- CO 2: Gather knowledge about various probability concepts and distributions and their business applications.
- CO 3: Understand the relationship between two variable using concept of corrections and regression and its issue in identifying and predicting the variable.
- CO 4: Develop an understanding of the index numbers and their utility in daily life and stock market.
- CO 5: Become aware of the patterns revealed by the time series data band to use it make predictions for the future.

### **SEM-4 CORE-8 GST**

- CO 1: Concept with the genesis of goods and services tax (GST), decipher the constitutional amendment carried out to install GST in India and comprehend the composition and working of GST council.
- CO 2: Understand the meaning of supply under GST Law, differentiate between intra-state and inter-state supply, comprehend rules related to the place of supply and compute the value of supply.
- CO 3: Comprehend the utilization of input tax credit and the reverse charge mechanism of paying GST and to know the procedure for claiming refund under GST Law.
- CO 4: Understand the provisions for registration under GST along with special provisions such as those related to anti-profiteering; avoidance of dual control; e-way bills and penalties.
- CO 5: Know the basic concept of customs act and to compute the assessable value for charging custom duty.

### **CORE-9 FUNDAMENTALS OF DATA MANAGEMENT**

- CO 1: Understand the various concept and terminologies used in computer networks and internet and be aware of the recent development in the fast changing digital business world.
- CO 2: Handle documents creations and make good presentation.
- CO 3: Acquire skills to create and make good presentation.
- CO 4: Make various computations in the area of accounting and finance and represent the business data using suitable charts.
- CO 5: Understand and apply the various in the database concepts and tools in the related business areas with the help of suggested popular software.

### **CORE-10 MANAGEMENT ACCOUNTING**

- CO 1: Understand thoroughly the conceptual framework of management accounting; identifications of differences between forms of accounting- financial, cost and managerial.
- CO 2: Understand the concept of marginal cost and marginal costing, preparation of income statement using absorption and variable costing, learning of cvp analysis and break even analysis using mathematical and graphical approaches.

- CO 3: Understand the concept of relevant and irrelevant costs and make decision related to different business situations using marginal costing and differential costing techniques.
- CO 4: Understand budgetary control system as a tool of managerial planning and control; ability to prepare various types of budget.
- CO 5: Understand management accounting issues of Responsibility accounting, Divisional performance measurement and transfer pricing.

#### **GE-4 PRINCIPLE OF MARKETING**

- CO 1: Develop understanding of basic concept of marketing, marketing philosophies and environmental conditions effecting marketing decisions of a firm.
- CO 2: Understand the dynamic of consumer behavior and process of market selection through STP stages.
- CO 3: Understand and dynamic analyze the process of value creation through marketing decision involving product development.
- CO 4: Understand and analyze the process of value creations through marketing decisions involving product pricing and its distribution.
- CO 5: Understand and analyze the process of value creations through marketing decision involving product promotion and also to equip them with the knowledge of various development in Marketing area.

#### **SEM-5 CORE-11 COMPUTERIZED ACCOUNTING**

- CO 1: Understand computerized accounting system environment.
- CO 2: Create structure of computerized accounting system for a business firm.
- CO 3: Record day to day business transaction in computerized accounting system.
- CO 4: Make necessary tax adjustments while recording business transactions and to generate various accounting reports for analysis and decision making.
- CO 5: Perform verification and audit activities for the voucher entries passed in computerized accounting environment.

#### **CORE-12 FUNDAMENTAL OF FINANCIAL MANAGEMENT**

- CO 1: Explain the nature and scope of financial management as well as time value of money and risk return trade off.
- CO 2: Analyze capital budgeting process and capital budgeting techniques.
- CO 3: Estimate various capital structure theories and factors affecting capital structure decision in a firm.
- CO 4: Critically examine various theories of dividend and factors affecting dividend policy.
- CO 5: Evaluate working capital requirement.

#### **SEM-5 DSE-1 FINANCIAL MARKETS INSTITUTIONS AND SERVICES**

- CO 1: Understand the meaning & scope of financial market as well as institutions in India.

- CO 2: Understand the concept of money market and capital market.
- CO 3: Explain commercial banking and its current development.
- CO 4: Explain concept of Non-Banking financial companies (NBFC'S)
- CO 5: Explain the financial service Industry.

#### **DSE-2 FINANCIAL STATEMENT ANALYSIS AND REPORTING**

- CO 1: Describe the conceptual framework of financial have an understanding the components of financial statement.
- CO 2: Identify major disclosures to be made in the annual report by the listed companies.
- CO 3: Explain techniques of analysis of financial statement.
- CO 4: Analyze and interpret financial statement of companies using the case study method.
- CO 5: Gain understanding of emerging areas in financial reporting accounting for E-Commerce business, value added statement & Integrated reporting.

#### **SEM-6 CORE-13 AUDITING AND CORPORATE GOVERNANCE**

- CO 1: Differentiate between different aspect of auditing especially for internal check, internal control and for overall corporate governance.
- CO 2: Understand the concept of corporate governance in organization and its essence for management.
- CO 3: Provide and assimilate information leading to failure of organization and corporate scams.
- CO 4: Comprehend the governance framework for an organization provided by different regulatory bodies in India abroad.
- CO 5: Recognize the essence of ethic in business.

#### **CORE-14 BUSINESS MATHEMATICS**

- CO 1: Comprehend the concept of systematic processing and interpreting the information in quantitative terms to arrive an optimum solution to business problems.
- CO 2: Develop proficiency in using different mathematical tools (matrices, calculus, liner programming and mathematics of finance) in solving daily life problems.
- CO 3: Acquire competence to use computer for mathematical computations especially with big data.
- CO 4: Obtain critical thinking and Problems-Solving aptitude.
- CO 5: Evaluate the role played by mathematics in the world of business and economy.

#### **DSE-3 FUNDAMENTALS OF CORPORATE TAX PLANNING**

- CO 1: Differentiate between various tax planning concept and understand the procedure of assessment of corporate assesses.
- CO 2: Devise straggles for tax planning in respect of a new business, understand the specific tax issues for start-up & comprehend the Income tax provisions financial management.

- CO 3: Decipher the tax factors relevant for managerial decision and to understand how to develop Pay packages for employees.
- CO 4: Recognize the relevant tax provisions for Non-Resident Indians and to understand how to claim relief in case double taxation of Income.
- CO 5: Understand tax planning with reference to business restructuring.

**DSE-4 BUSINESS RESEARCH METHOD AND PROJECT WPRK**

- CO 1: Understand meaning and scope of business research.
- CO 2: Familiarize with research terminologies and various types of research design.
- CO 3: Get an insight various scaling techniques and source of data collection.
- CO 4: Get acquainted with various techniques of data analysis and its implications.
- CO 5: Have basic learning of analytics in business.