

DEPARTMENT OF COMMERCE  
BACHLOR OF COMMERCE (B. COM)

**PROGRAM OUTCOMES- (PO):**

- To build a strong foundation of knowledge in different areas of Commerce.
- To develop the skill of applying concepts and techniques used in Commerce.
- To develop an attitude for working effectively and efficiently in a business environment.
- To integrate knowledge, skill and attitude that will sustain an environment of learning and creativity among the students.
- To expose students about entrepreneurship.
- To enable a student to be capable of making decisions at personal and professional level.
- To develop numerical abilities of students
- To create awareness of Law and Legislations related to commerce and business.
- To introduce recent Trends in Business, Organizations and Industries.
- To inform about Economic Environment of Country as well as World.
- To acquire practical skills related with banking and other business.
- To provide a platform for overall development of students and develop knowledge level and awareness of students about Recent Trends of World.
- The students will be ready for employment in functional areas like accounting, taxation, banking, insurance and corporate law.
- Learners will gain knowledge of various disciplines of commerce, business, accounting, economics, and finance, auditing and marketing

  
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## COURSE OUTCOMES: (CO)

### **SEMESTER I**

#### ❖ **Financial Accounting-I**

1. Described various accounting concepts and double entry system of book keeping.
2. Understands on how to deal with adjustments in Final accounts and also about preparation of accounting books for Non-Profit Organization.
3. Acquired knowledge on various types of errors and on how to rectify those errors.
4. Describe about preparation of Bank Reconciliation statement.
5. Calculation of Depreciation under Straight line and Write down value method.
6. Determination of insurance claim on fire accident.
7. Determination of profit / loss under Statement of affairs and Conversion method for the concerns having singly entry system of book keeping.

#### ❖ **Business Organization:**

1. To explain the concept of business
2. Distinguish between for-profit and nonprofit businesses
3. List and explain the four factors of production required to sustain a business
4. Identify the primary functional areas within a business and describe their contribution to the organization
5. Identify business stakeholders and describe their relationship with business organizations
6. Identify the external forces that shape the business environment

#### ❖ **Business Economics-I:**

1. Understand the scope and importance of business economics.
2. Understand the concept of micro & macro economics
3. Describe about demand, supply concepts and demand forecasting.
4. Understand the concept of law of diminishing marginal utility and indifference curve.

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5. Describe about variable proportion, law of returns to scale, BEP and economies of scale.
6. Understand the theory of cost and revenues.

❖ **Company Law:**

1. Classification of different types of Joint Stock Companies.
2. Understanding memorandum of association, Articles of association and Prospectus.
3. Knowledge on share capital, borrowing powers of companies.
4. Awareness about meeting and resolutions passed.
5. Understand winding up of the company.

**SEMESTER II**


❖ **Statistics & Business Mathematics:**

1. To familiarizes the concept of statistics
2. To provide practical exposure on calculation of measures of average, median & mode.
3. To provide practical exposure on calculation of measures of geometric mean and harmonic mean.
4. To provide practical exposure on calculation of measures of dispersion like as Mean Deviation, Standard Deviation, and Quartile Deviation.
5. To provide practical exposure on calculation of measures of skewness.
6. To introduce the students about the concept of business mathematics like as Ratio & Proportion, Percentages, Simple & Compound Interest and Profit & Loss account.

❖ **Business Management**

1. To develop knowledge about evolution of management thoughts
2. To better understanding of planning and decision making
3. To give an idea about organization structure and different types of organization
4. To make them familiarize with recruitment process and stages in selection

  
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5. To provide idea about motivation, importance of communication and Principles of coordination.

### ❖ Business Economics- II

1. Understand the concept & classification of Market structure.
2. Understand about market structure and Price and output determination of different market.
3. Understand the concept of theories of distribution
4. Describe about business cycle and National Incomes.

### ❖ Secretarial Practice:

1. To make the students with various function, duties and responsibilities of company secretary and Secretarial Practice.
2. Understanding company meeting, agenda, quorum of board
3. Understanding the voting and resolution.
4. Describe about report writing, E-Governance and E-Filing.
5. Describe about Key managerial personnel.

## SEMESTER III

### ❖ Monetary Economics-I

1. Described money concepts and theory of money.
2. Understands about inflation and deflation of money.
3. Acquired knowledge on money market and policies.
4. Describe about public finance.

### ❖ Financial Accounting-II

1. Described about the function of Consignment.
2. Understands on how to deal with adjustments in Final accounts and also about preparation of accounting books for Joint Stock Company.
3. Describe about preparation of Branch Account.
4. Calculation of Depreciation under Straight line and Write down value method.

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5. Describe about capital structure and various types of shares and their redemptions.

#### ❖ Business Communication & Management

1. Described about principles of effective communication.
2. Classifying the different kinds of business letters and its purpose.
3. Acquired knowledge about requirement of different types of correspondence and how to write the same.
4. Analyses and preparation of reports & minutes of meeting.
5. Described different forms of communication, its importance & need- Fax, E-mail etc.

#### ❖ Business Law

1. Understand the legal rules regarding contract.
2. Knowledge on rules necessary for legal enforcement.
3. Awareness of rules regarding signing of the contract.
4. Describe about different kinds of performances of the contract.
5. Identification of rules and regulations of sale of goods act

### SEMESTER IV

#### ❖ Monetary Economics-II

1. To understand the role of commercial banking in developing countries.
2. To understand the concept of e-banking and core-banking.
3. Describe the role of bank and customer relationship.
4. To understand the importance of central bank.

#### ❖ Financial Accounting-III

1. Understands on how to deal with adjustments in Final accounts and also about preparation of accounting books for Banking Company.
2. Describe about preparation of General Insurance Company.
3. Calculation of valuation of Goodwill.
4. Describe about types of liquidation and preparation of statement of liquidator.

  
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### ❖ Skill Development

1. To understand the meaning of skill and personality development.
2. To develop a communication skill of the students.
3. Describe about techniques in personality development.
4. Understandings of skill required for entrepreneurship.

### ❖ Income Tax

1. Impart knowledge on the provisions of Income tax law and practice and make students compute the assessment practices under the various heads of income.
2. Acquire knowledge about taxation, Rates of tax & Residential status.
3. Described about the provisions of salary income, House property & income from other sources and their computation.
4. Enhance assessment of Individuals filing of returns and PAN.
5. Understand the concept of deductions under the section 80C to 80U.

## SEMESTER V

### ❖ Indian Economics-I

1. Understand the Economic development and economic growth.
2. Describe about poverty, population and unemployment.
3. Acquired knowledge about the agriculture and Public distribution System.
4. Describe about the small scale, large scale and cottage industries.
5. Understand about the 1 to 12th five year planning in India.

### ❖ Financial Accounting-IV

1. Demonstrate an understanding of the difference between amalgamation and absorption as well as the relationship between the two.

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Students can get an idea about internal and external reconstruction  
Student will able to understand the various types of shares and their calculations.

4. Define the various components of account of public utilities companies i.e. electricity, gas and water supply companies.

#### ❖ Cost Accounting

1. Understand the concepts of cost accounting and to expertise in presenting cost center & profit center.
2. Understand differentiate between the profit of Cost Accounting and Financial Accounting.
3. Proficiency in preparing cost sheet with & without stock adjustment.
4. Gain expert knowledge on Materials cost and its methodologies.
5. Computation of profit from various Contract Accounting.
6. Explore in depth knowledge on Branch Accounting.

#### ❖ Management Process

1. Understanding the concept of management and administration.
2. Describe the managerial development and group dynamics.
3. Describe of the managerial style and organization conflict.
4. Explore in depth knowledge on theory of motivation


#### ❖ Marketing Management

1. To develop an idea about marketing and its functions
2. To enhance the students on consumer behavior
3. To familiarize students about product and its classifications
4. To make them understand pricing policies
5. To introduce the concept of sales forecast

#### ❖ Auditing

1. Familiarize the students with the principles and procedure of auditing.
2. To enable the students to understand the duties and responsibilities of auditors and to undertake the work of auditing.
3. To understand internal audit system and electronic Data processing.
4. Understanding company audit report

### SEMESTER VI

  
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## ❖ Indian Economics-II

1. To understand Indian agriculture in Indian economy
2. To understand Indian industrial policy and public sector industries.
3. To Describe Indian service sector and growth of service sector in India.
4. To understand India's International Trade and knowledge of foreign trade.
5. To understand multinational corporation impact of Indian economy.

## ❖ Financial Accounting-V

1. Enable the students to gain an idea of liquidation of companies
2. To introduce and develop knowledge of holding companies accounts.
3. Keep them aware about accounts of insurance claims.
4. Work with profit prior to incorporation and post incorporation profits in companies accounts

## ❖ Management Accounting

1. Understand about the concept of management tools.
2. Understands about different methods of analysis tools.
3. Acquired knowledge about preparation of fund flow and cash flow statements.
4. Acquired knowledge about preparation of break-even point analysis and ratio analysis.
5. Described about different concept in preparation of difference types of budgets - Cash, Sales & flexible etc.

## ❖ Advanced Statistics

1. To develop an understanding of the introduction components of Time series Analysis.
2. To understand the meaning and importance of correlation and regression analysis including both simple and multiple correlation and regression
3. To understand the various methods of Index Numbers and also Time Reversed Test and Factor cost of living Index Numbers.

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## ❖ Human Resource Management

1. Imparted the concept of human resource management.
2. Knowledge on different methods of training.
3. Acquired knowledge on components of remuneration and welfare & social security measures.
4. Comprehend the knowledge about Trade union – industrial disputes & settlements.
5. Describe about Human resource audit

## ❖ Industrial Law

1. Understand the legal rules regarding Indian Factories Act 1948.
2. Knowledge on rules necessary for legal enforcement.
3. Awareness of rules regarding Child labour Act Trade union Act, International labour organization and contract labour act.
4. Describe about different kinds of performances of the contract.
5. Identification of rules and regulations of sale of goods act

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