

**DEPARTMENT OF COMMERCE
B.COM (GENERAL)**

PROGRAMME OUTCOMES

- PO1: Enabling students to develop a positive attitude towards commerce as an interesting and valuable subject of study.**
- PO2: This program could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, Warehousing etc., well trained professionals to meet the requirements**
- PO3: A student should get a relation ability to pursue advanced studies and research in commerce and management.**
- PO4: After completing graduation, students can get skills regarding various aspects like Marketing Manager, Selling Manager, over all Administration abilities of the Company**
- PO5: understanding of commerce concepts and concerned accounting principles, and should be able to follow the patterns involved in corporate accounting**
- PO6: Students can independently start up their own Business.**
- PO7: Students can get thorough knowledge of finance and commerce.**
- PO8: Capability of the students to make decisions at personal & professional level will increase after completion of this course.**
- PO9: The knowledge of different specializations in Accounting, costing, banking and finance with the practical exposure helps the students to stand in organization.**
- P10: Students can independently start up their own Business.**

**SPECIFIC PROGRAM OUTCOMES FOR
B.COM(GENERAL)**

- SPO1:** The students can get the knowledge, skills and attitudes during the end of the B.com degree course.
- SPO2:** By goodness of the preparation they can turn into a Manager, Accountant , Management Accountant, cost Accountant, Bank Manager, Auditor, Company Secretary, Teacher, Professor, Stock Agents, Government employments and so on.
- SPO3:** Students will prove themselves in different professional exams like C.A.,C S, CMA, MPSC, UPSC. As well as other coerces.
- SPO4:**The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day to day business activities.
- SPO5:** Students will gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication, computer.
- SPO6:**Students can also get the practical skills to work as accountant, audit assistant, tax consultant, and computer operator. As well as other financial supporting services.
- SPO7:** Students will learn relevant Advanced accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
- SPO8:** Students will be able to do their higher education and can make research in the field of finance and commerce.
- SPO9:** The skills and knowledge gained has intrinsic beauty, which also leads to proficiency in analytical reasoning. This can be utilized in modelling and solving real life problems.
- SPO10:** To recognize patterns and to distinguish between essential and irrelevant aspects of problems. By goodness of the preparation they can turn into a Manager, Accountant , Management Accountant, cost Accountant, Bank Manager, Auditor, Company Secretary, Teacher, Professor, Stock Agents, Government employments and so on., understanding, analysis and synthesis.
- SPO12:** Ability to share ideas and insights while seeking and benefiting from knowledge and insight of others. This helps them to learn behave responsibly in a rapidly changing interdependent society.
- SPO13:**Students can also get the practical skills to work as accountant, audit assistant, tax consultant, and computer operator. As well as other financial supporting services.
- SPO14:** Students will be able to do their higher education and can make research in the field of finance and commerce
- SPO15:**The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day to day business activities
- SPO16:**Students will learn relevant Advanced accounting career skills, applying

both quantitative and qualitative knowledge to their future careers in Business.

**Department of commerce
B.COM(GENERAL) Course Outcomes**

SEM I Paper 101 FINANCIAL ACCOUNTING

After the completion of the course, Students will be able to

CO1:To acquire conceptual knowledge of basics of accounting and preparation of final accounts of sole trade

CO2: Introduction of accounting standards and cycle

CO3:Preparation of final accounts, bank reconciliation statement.

CO4:The student will get thorough knowledge on the accounting practice prevailing in partnership firms and other allied aspects.

C 05:–To enable the students to learn principles and concepts of Accountancy.

Students are enabled with the Knowledge in the practical applications of accounting.

C06:- To enable the students to learn the basic concepts of Partnership Accounting, and allied aspects of accounting.

C07:- The student will get thorough knowledge on the accounting practice prevailing in partnership firms and other allied aspects.

SEM-I PAPER –I02 BUSINESS ORGANISATION AND MANAGEMENT

After the completion of the course, Students will be able to

C01:- To acquaint the students with the basics of Commerce and Business concepts and functions, forms of Business Organization and functions of Management.

C02:- Types of organisations, procedures and policies in establishment of organisations.

C03:-Registration of a Joint Stock Company.

C04:-Management, scientific management ,planning

C05:-Coordination and cooperation, Authority and responsibility.

SEM I PAPER – 103 (G) FOREIGN TRADE

- To gain knowledge of India's foreign trade procedures policies, and international institutions.
- To get knowledge about trade policy.
- Balance payments.
- Growth and significance of Trade Blocs
- To acquire knowledge about international economic institutions such as world bank, IMF,UNCTAD etc.,

SEM II PAPER - 201 FINANCIAL ACCOUNTING II

- To acquire accounting knowledge of bills of exchange and other business accounting methods.
- To learn accounting procedures in Bills of Exchange and Consignments.
- Preparation of accounts of profit and non profit organizations.
- Conversion of accounts from single entry to double entry book keeping system.

SEM II PAPER – 202 BUSINESS LAWS

- To understand basics of contract act, sales of goods act, IPRs and legal provisions applicable for establishment, management and winding up of companies in India.
- To understand the basics of consumer protection act,
- Students to get knowledge about intellectual property rights and its registration and other government procedures.
- Management of companies and meetings, corporate governance, corporate social responsibility.
- Conducting shareholders meetings, rules and regulations

SEM II PAPER 203 BANKING AND FINANCIAL SERVICES

- To familiarize with Fund-based, Non-fund-based Financial Services and Banking activities.
- To acquire the knowledge in banking sector
- To get knowledge in the norms of banking and relationship between banker and various types of costumers.
- To gain acquaintance in negotiable instruments.
- To get future knowledge in financial services and its significance and application.

SEM III PAPER – 301 ADVANCED ACCOUNTING

- To acquire accounting knowledge of partnership firms and joint stock companies.
- Preparation of capital accounts in fixed and fluctuating , admission of a partner, death, retirement, goodwill treatment.
- Corporate companies , share issue, debentures issue, forfeiture of shares
- Preparation of final accounts of companies. • Valuation of goodwill and accounting treatment.

SEM III PAPER – 302 BUSINESS STATISTICS

- To inculcate analytical and computational ability among the students.
- Importance of statistics in business decisions.
- Data collection – primary and secondary, editing and tabulation ,diagrammatic and graphic presentation
- Analysis of data by using statistical methods.

SEM III SEC PAPER FUNDAMENTALS OF DIGITAL MARKETING AND WEB DESIGN

- To make students to understand Foundation of digital marketing.
- To make students to understand the Fundamentals of Web design and Analytics.
- Online and mobile marketing – tools , setup and foundation
- CRO- GOOGLE analytics

SEM III PAPER – 304 FINANCIAL INSTITUTIONS AND MARKETS

- To familiarize with various Financial Institutions and Markets
- To understand Indian financial system – commercial banks, venture capital
- Money market – Monetary policy
- Debt markets - government and non-government bonds

SEM IV SEC –401 Principles of life insurance

- Intends to provide a basic understanding of the insurance mechanism.
- It explains the concept of insurance and how it is used to cover risk.
- It gives the student an insight into the different types of life insurance plans & products and its variations.
- Identify the relationship between insurer and their customers and the importance of Insurance contacts.

SEM IV PAPER – 402 INCOME TAX

- To acquire conceptual and legal knowledge about Income Tax provisions relating to computation of Income from different heads with reference to an Individual Assessee..
- Direct and indirect incomes, agricultural incomes and non-agricultural incomes and heads of income
- Students learn computation of income different heads like salaries, house property, business or professional incomes, capital gains and other sources.

SEM IV PAPER – 403 BUSINESS STATISTICS II

- To inculcate analytical and computational ability among the students.
- To learn business predictions by using regression analysis.
- Focusing on construction of index numbers and uses.
- Time series analysis – implementing in business

SEM IV PAPER –404 CORPORATE ACCOUNTING

- To acquire knowledge of AS-14 and preparation of accounts of banking and insurance companies.
- The role of liquidator in winding up of a company and preparation of accounts (closure)
- As-14 as per amalgamation, absorption and reconstruction • Maintaining of statutory reserves and accounts in bank accounts.
- Preparation of insurance companies accounts and Claims

SEM IV SEC- 501 BUSINESS ECONOMICS

- To acquire knowledge for application of economic principles and tools in business practices.
- To understand Demand and supply analysis – importance of various elasticity of demand and supply
- To study cost and revenue relationships ,assumptions ,uses and limitations

SEM V PAPER 502 COST ACCOUNTING

- To make the students acquire the knowledge of cost accounting methods
- To understand students about good cost accounting system and differences between cost accounting with other accounts.
- Students to learn cost accounting techniques and methods.

SEM V PAPER 503 COMPUTERISED ACCOUNTING

- To make the students to acquire the knowledge of computer software
- Creation of company through tally ERP 9
- Creation of groups and ledgers
- Maintaining stock keeping units
- Recording voucher entries
- Management of accounts receivables and payables and MIS reports.

SEM V PAPER-505 (G) AUDITING

- To understand meaning and elements of auditing and gain knowledge for execution of audit.
- Student has to distinguish internal audit, internal control and internal check.
- Differences between auditing and vouching.
- Preparation of audit reports.

SEM VI PAPER - 601 RESEARCH METHODOLOGY AND PROJECT REPORT

- To introduce the basics of conducting research in social sciences.
- Procedure involved in conducting social research i.e., identification of problem , review of literature, identification of research gap, topic selection, development of objectives of the study.
- Collection of data, interpretation of data with the help of statistical tools , report writing, conclusion, limitations of the study.

SEM VI PAPER - 602 COST CONTROL AND MANAGEMENT ACCOUNTING

- To be acquaint with Cost Control techniques, Managerial Accounting decisionmaking techniques and reporting methods.
- To acquire knowledge about marginal costing , budgets and budgetary control
- Interpretation of financial statements – business decisions

SEM VI PAPER - 603 THEORY AND PRACTICE OF GST

- To equip the students with the knowledge regarding Theory and Practice of GST.
- GST-Introduction, VAT on capital goods.
- Recording of Advanced entries, GST Adjustment and Filing of returns.
- Recording of advanced entries and migration
- Generating GSTR- Report in ERP
- GSTIN/UIN - Creation of GST Duty ledgers.

SEM VI PAPER –604(GEN) ACCOUNTING STANDARDS

- To make the students acquire the knowledge and application of Indian Accounting Standards
- Students to be equipped with accounting theory, principles, standards.
- Adoption of accounting standards, preparation of financial reports.
- Business acquisitions and consolidations – accounting standards
- Concepts of financial reports and recent trends.

**DEPARTMENT OF COMMERCE
B.COM (COMPUTERS)**

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SEC –401 Social Media Marketing Search Engine Optimization & Online Advertising

- To make students to understand the Social Media marketing.
- To make students to understand the Search engine optimization and online advertising.
- Marketing and monetising on youtube , facebook and twitter analytics
- Social engine optimization (SEO) remarking with google

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SEM V PAPER – 504 E COMMERCE

- To acquire conceptual and application knowledge of ecommerce.
- E-Marketing – E-Advertising - E Banking - Mobile Commerce - E-Trading - E-Learning - E-Shopping
- .Frame work of e commerce
- Consumer oriented e commerce applications and electronic data inter change .
- E marketing techniques

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