

PROGRAMME OUTCOMES

Programme Outcome for Undergraduate Programmes (B.Com.)

The following learning outcomes are shared by all the undergraduate programmes offered by the college:

- To demonstrate information literacy, human responsibility and a civic and ecological awareness of the world.
- To demonstrate a working knowledge of the important historical, social and intellectual events and movements that have impacted human values and institutions.
- To demonstrate a general acquaintance with the core areas of the various disciplines grouped under 'Humanities', 'Social Sciences', 'Sciences' and 'Commerce' and to evince an advanced knowledge of at least one of these.
- To develop an understanding of the basic processes and practices of research in their chosen disciplines of Arts, Science or Commerce and to understand and appreciate interdisciplinary approaches to study and research.
- To demonstrate elementary knowledge of and ability to use at least two different languages.
- To analyze data both qualitatively and quantitatively and to draw correct inferences.
- To develop clarity in the expression of ideas, both in speech and in writing.
- To develop basic computer skills required for study and employment.
- To demonstrate competence in entry-level examinations for employment or higher studies.
- To successfully apply skills and knowledge learned in the classroom to practical life.

Programme Specific Outcome

- To acquire conceptual knowledge of the financial accounting.
- Acquire skills for recording various types of business transactions.
- Get the basic knowledge of the important business laws along with relevant case laws.
- The basic principles of economics expose the students towards micro economic theory. Its emphasizes that how micro economic concepts can be applied to real life situations.
- To help regarding the conceptual knowledge of corporate accounting and to learn the techniques of preparing the financial statements.
- To impart basic knowledge of the provisions of the Companies Act 2013.
- Provides knowledge regarding the preliminary knowledge associated with the determination and measurement of aggregate macroeconomic variables like savings, investment, GDP, money inflation, and the balance of payments.
- It provides knowledge of auditing principals, procedures and techniques in accordance with current legal equipment and professional standards.
- To provide basic knowledge and equip someone with application of principles and provisions of Income Tax Act, 1961.
- To provide with an understanding of basic management concepts, principles and practices.
- Seeks to enable the students to grasp the major economic problems in India and their solutions. It also seeks to provide an understanding of modern tools of macroeconomic analysis.
- To acquaint the basic concepts of management accounting and various methods involved in cost ascertainment system.
- To familiarize students with the basic statistical tools to summarize and analyze quantitative information for decision making.
- To provide computer skill and knowledge for commerce students and to enhance the student understanding of usefulness of information technology tools for business operations and also gain knowledge about computer accounting.
- To acquaint students with the techniques and principles to manage human resource of an organization.
- To familiarize the candidates with the principles and practices of financial management.
- To impart knowledge about basic principles of the banking and insurance and also make familiar with mechanism for conducting business transactions through electronic means.
- To provide conceptual and practical knowledge about electronic filing of tax returns.
- To provide conceptual and practical knowledge regarding entrepreneurship and small business management.
- To provide knowledge regarding GST and its practical application in day to day life.
- To provide basic knowledge of concepts, principles and tools and techniques of marketing.
- Giving exposure to students regarding different aspects of setting up a new business.

COURSE OUTCOMES

FACULTY OF COMMERCE B.Com (Hons) Semester-1 CC-1: Financial Accounting

The study of this course aims at instilling in students the knowledge and understanding of the following:

- concept of the financial Accounting
- accounting for Non Profit organization
- difference Methods of computing depreciation
- stores Ledger and Inventory Control
- accounting for Inland Branches
- accounting for Hire Purchase and Installment Systems
- accounting treatments after dissolution of the firm in different cases

CC-2: Business Laws

The study of this course aims at instilling in students the knowledge and understanding of the following:

- General Principles of law of contract and specific contract of the Indian Contract Act, 1872
- Contract of Sale and Performance of Contract of Sale under the Sales of Goods Act, 1930
- basic Concept of the Partnership Act 1932
- procedure of Registration of firm
- mode of dissolution of Partnerships
- basic knowledge of Negotiable Instruments Act,1881
- computation of the date of Maturity of Bill of Exchange
- crossing and bouncing of a cheque

Semester – 2
C-3 Learning outcomes for the Corporate Accounting

The study of this course aims at instilling in students the knowledge and understanding of the following:

- different types of relationships amongst business entities and identify these relationships for financial reporting purposes
- the ‘reporting entities’ for each inter-entity relationship, and explain the appropriate accounting policy choices
- relevant accounting standards and the ability to apply them to solve practical problems that arise from inter-entity relationships
- appropriate accounting techniques, as prescribed by the relevant accounting standards, and perform the accounting treatment for each type of inter-entity relationship (including preparing consolidated financial statements)
- accounting policy choices and strategic recommendations and justify conclusions with reference to relevant laws and accounting standards
- accounting for redemption of shares and Debentures
- valuation of Goodwill and Shares
- accounting related to Amalgamation under AS14 and Reconstruction of Companies
- accounting of holding and subsidiary companies
- accounts related liquidation of companies
- voyage and Investment Accounting

CC- 4: Corporate Laws

The study of this course aims at instilling in students the knowledge and understanding of the following:

- administration of company law including NCLT and NCLAT, Types and characteristics of a company
- important documents needed for incorporation of a company including D- Mat system
- the provisions regarding appointment, power, duties, and removal of directors a company as well as conduct of a company meeting in a lawful way
- Provisions related to dividends and books of accounts. It also explains the rules related to auditor’s appointment, rotation and their report etc.
- the winding up process of a company and legal provisions related to whistle blowing, its concept and mechanism

Semester – 3

CC-5: Auditing and Corporate Governance

The study of this course aims at instilling in students the knowledge and understanding of the following:

- Meaning, object, basic principles and technique of audit. It also explains the complete audit procedure.
- Provisions regarding appointment, power, duties, and removal of company's auditor and writing of the auditor's report.
- Special areas of audit, its recent trends and relevant case studies in EDP environment.
- Conceptual frame work of corporate governance, code and standards on corporate governance.
- The corporate social responsibilities, its ethical values and effective implementation for societal good.

CC-6: Income-Tax Law and Practice

The study of this course aims at instilling in students the knowledge and understanding of the following:

- Basic knowledge of Income Tax 1961
- Computation of total income and tax of individuals and firms
- Rebates and relief under Income Tax Act
- Deduction under section 80C to 80U
- On-line filing of return of income and TDS
- Provision and Procedure of Compulsory on-line filing of returns for specified assesses.

CC-7: Management Principles and Application

The study of this course aims at instilling in students the knowledge and understanding of the following:

- Evaluate the global context for taking managerial actions of planning, organizing and controlling.
- Assess global situation, including opportunities and threats that will impact management of an organization.
- Integrate management principles into management practices.
- Discuss and communicate the management evolution and how it will affect future managers.
- Observe and evaluate the influence of historical forces on the current practice of management.
- Identify and evaluate social responsibility and ethical issues involved in business situations and logically articulate own position on such issues.
- Explain how organizations adapt to an uncertain environment and identify techniques managers use to influence and control the internal environment.
- Practice the process of management's four functions: planning, organizing, leading, and controlling.
- Identify and properly use vocabularies within the field of management to articulate one's own position on a specific management issue and communicate effectively with varied audiences.
- Evaluate leadership styles to anticipate the consequences of each leadership style.
- Gather and analyze both qualitative and quantitative information to isolate issues and formulate best control methods.

Semester – 4

C-8 Learning outcomes for the Cost and Management Accounting

The study of this course aims at instilling in students the knowledge and understanding of the following:

- Identify costs relevant for decision making and those which are irrelevant.
- Understand Management Accounting, Financial Accounting & Cost Accounting conceptually and take an overview of the Accountant's role, meaning of Responsibility centres and Transfer Pricing concept.
- Learn about various types of Budgets, concept of Budgeting and Budgetary Control.
- Know the meaning & concept of Standard Costing & Variance Analysis along with their practical applications.
- Identify need for Marginal Costing, Absorption Costing & Direct Costing along with practical application of Break- Even –Point [BEP] analysis.
- Evaluate different Capital Expenditure Decisions with respect to 'make or buy', 'sales mix' and 'continue or discontinue a product line' decisions.
- Understand the utility of Ratio Analysis, Financial Statements and Cash Flow Analysis in any organization.
- Comprehend different contemporary issues in Management Accounting and Reports & Reporting needs & Reporting Levels in an organization.
- To find out the concept of contract accounting, process accounting, cost of production etc.
- Explain the operation of a job costing system
- Explain the operation of a process costing system
- Describe the implementation of an activity-based costing system
- Explain customer profitability analysis based on ABC.

CC-9: Business Mathematics and Statistics

The study of this course aims at instilling in students the knowledge and understanding of the following:

- The first unit gives idea regarding progression of numbers like AP,GP,HP.
- Matrices and Determinants provides knowledge regarding these in business applications. It also explains the solution of system of linear equation.
- It gives idea regarding theory of probability and application of addition and multiplication law of probability.
- The descriptive statistics explains about the averages, measures of variation, correlation analysis and regression analysis.
- One can get the idea of index number, its construction, univariate and composite.

CC- 10: COMPUTER APPLICATION IN BUSINESS

The study of this course aims at instilling in students the knowledge and understanding of the following:

- Word processing as an assistive technology tool for enhancing academic outcomes of students with writing disabilities in the general classroom.
- “Presentation skills are worthy of extreme obsessive study” Strong presentation skills and the ability to engage and connect can truly set you apart from the crowd.
- Many careers require knowledge of how to use a spreadsheet program. Moreover, integrating the use of spreadsheets into curriculum targets mathematical learning objectives. By having your students organize data into a worksheet and manipulate it, your students acquire essential skills.
- After successful completion of the Unit student will: have a broad understanding of database concepts and database management system software have a high-level understanding of major DBMS components and their function.

Semester – 5

CC-11: Human Resources Management

The study of this course aims at instilling in students the knowledge and understanding of the following:

- Contribute to the development, implementation, and evaluation of employee recruitment, selection, and retention plans and processes.
- Administer and contribute to the design and evaluation of the performance management program.
- Research and analyze information needs and apply current and emerging information technologies to support the human resources function.
- Develop, implement, and evaluate organizational development strategies aimed at promoting organizational effectiveness.

CC- 12: Financial Management

The study of this course aims at instilling in students the knowledge and understanding of the following:

- The nature, objectives and scope of finance and its functions.
- Capital budgeting describes the methods of investment evaluation criteria and the risk involved in various capital budgeting decisions.
- Makes familiar with the meaning and significance of the cost of capital, methods of calculating cost of capital and capital assets pricing models.
- Determining capital structure in practice, knowledge of capital structure theories.
- In this section working capital is viewed in different approach which helps in evaluating the working capital requirement and its management.
- The inventory control methods described in this chapter gives a means for determining an optimum level of inventory. It also explains important aspects of receivables management to monitor the payment of receivables.

DSE 1: Banking and Insurance

The study of this course aims at instilling in students the knowledge and understanding of the following:

- To give an idea about origin of banking, banking types, and various financial services offered by them.
- Meaning definitions and types and rules of crossing, statutory protection and concept of negligence.
- It provides knowledge regarding principles of sound lending practices against various securities.
- Provides knowledge regarding internet banking, mobile and virtual banking, E-payments through banks.
- Basic concept regarding business risk, types of insurance and need power role of IRDA, online insurance etc.

DSE 1: E-COMMERCE

The study of this course aims at instilling in students the knowledge and understanding of the following:

- Design and implement an e-commerce application with a shopping cart. Integrate the waterfall model in the development of e-commerce applications. Integrate user-centered design guidelines in developing user-friendly websites.
- Students get benefits of doing business online and learn how can plan for online business.
- It is widely acknowledged today that new technologies, in particular access to the Internet, tend to modify communication between the different players in the professional world, notably: relationships between the enterprise and its clients.
- An e-commerce payment system facilitates students the acceptance of electronic payment for online transactions.
- In this unit students learn how to use a variety of applications, such as email, online catalogs and shopping carts, EDI, File Transfer Protocol, and web services.
- It's important for the students to understand the legal issues and potential risks to ensure a safe, secure environment for trading with customers and other businesses.

DSE 2: FILING OF RETURNS

The study of this course aims at instilling in students the knowledge and understanding of the following:

- Tax e-filing is one of the e-government services that have been adopted by many developed countries today where the public has to discharge their responsibility to the government via online tax filing.
- “*e - File* is the term for *electronic filing*, or sending your ITR from *tax* software via the Internet to the *tax* authority”. *E-filing* of *Income Tax* Return Online refers to the process of *filing Income Tax* Return *electronically*. Nobody have to stand in long queues to *file income tax* returns.
- As per Section 206 of Income Tax Act all corporate and government deductors are compulsorily required to file their TDS return on electronic media (i.e. e-TDS returns). However, for other Deductors, filing of e-TDS return is optional.
- Every person registered under *GST* has to furnish the details of sales, purchases, and tax paid and collected thereon by *filing GST* return monthly/quarterly.

DSE II: Entrepreneurship

The study of this course aims at instilling in students the knowledge and understanding of the following:

- Graduates will demonstrate knowledge of the legal and ethical environment impacting business organizations and exhibit an understanding and appreciation of the ethical implications of decisions.
- Graduates will demonstrate an understanding of and appreciation for the importance of the impact of globalization and diversity in modern organizations.
- Graduates will demonstrate an ability to engage in critical thinking by analyzing situations and constructing and selecting viable solutions to solve problems.
- Graduates will demonstrate an ability to work effectively with others.
- Graduates will demonstrate knowledge of current information, theories and models, and techniques and practices in all of the major business disciplines including the general areas of Accounting and Finance, Information Technologies, Management, Marketing, and Quantitative Analysis.
- Understand the development of entrepreneurship as a field of study and as a profession.
- Understand the creative process of opportunity identification and screening.
- Use business models, pro-forma statements and cash flow projections to understand venture processes.
- Describe a new business in a well-written venture plan.
- Understand the reasons for a choice of legal formation.
- Understand the basic development of entrepreneurship as a profession.
- Understand business models.
- Write a business plan describing a new business venture.

Semester –6
C-13: Goods Service Tax

The study of this course aims at instilling in students the knowledge and understanding of the following:

- Basic knowledge of GST Act and Rules 2017
- Mode of Registration under GST
- Item wise GST rates
- Accounting entries under GST Regime
- Levy and collection of Tax
- Input Tax Credit under CGST Act,2017
- Filing of returns

C- 14: Principles of Marketing

The study of this course aims at instilling in students the knowledge and understanding of the following:

- Understand how marketing is related to other business functions and its importance to the success of the business entity.
- Understand the importance of consumer behavior as it relates to buying behavior.
- Be able to identify, analyze, and use sources of marketing research information.
- Be able to identify, understand, and apply basic marketing concepts to solving marketing challenges.
- Understand good marketing practices and techniques and how to apply them.
- Be able to develop a sound Integrated Marketing Communications plan.

DSE III: New Venture Planning

The study of this course aims at instilling in students the knowledge and understanding of the following:

- Understand the theoretical frameworks and concepts which have been developed to explain entrepreneurial behavior.
- Learn to identify the characteristics of entrepreneurial people who operate in small and large organizations.
- Gain practice at using various techniques for creating business opportunities.
- Know how to prepare and present a business plan for a new venture.
- Understand the sources of finance for new ventures and the ways large corporations and financial firms evaluate business plans and proposals for new ventures.
- Explain how to develop a strategic business plan.
- Develop their own effective strategic business plan.
- Know how to communicate their business plan effectively to financiers and other stakeholders
- Identify the pros and cons of developing a business plan

DSE III: COMPUTERISED ACCOUNTING

The study of this course aims at instilling in students the knowledge and understanding of the following:

- To attain sufficient mastery of data base management systems to be able to effectively handle any *computerized accounting* system
- Developing skills in *accounting information systems* (AIS)
- After studying this unit, student should be able to: define bookkeeping and *accounting*; explain the general purposes and functions of *accounting reports*
- **ERP** could be described as a database software package that supports all of a business's processes and operations including manufacturing, marketing, financial, human resources, and so on.

DSE IV: Learning outcomes for the Business Research Methods

The study of this course aims at instilling in students the knowledge and understanding of the following:

- Identify a research issue
- Formulate the research objectives and a research problem
- Set out a research design
- Plan of action
- Data gathering
- Identify criteria and standards for action research
- Generate evidence from the data
- Link the claim with existing knowledge
- Test the validity of the claim
- Generate theory from the research
- Write a report and disseminate findings
- Be familiar with the scientific method.
- understand the major approaches to business research;
- understand the various aspects of research design;
- understand the requirements of a literature review;
- Understand the principles of quantitative and qualitative data analysis.