

Department of Commerce

Course Outcomes

B.COM. 1st SEMESTER

SUBJECT	PAPER	OBJECTIVES
BUSINESS LAWS	CC 1.1 CHG	<ul style="list-style-type: none">➤ To impart students with the basic concepts, terms and provisions of Mercantile and Business Laws.➤ To inform the students regarding these laws affecting business, trade and commerce.
PRINCIPLES OF MANAGEMENT	CC 1.2 CHG	<ul style="list-style-type: none">➤ To teach about the internal, traditional & modern concept of business management.➤ To ensure about the knowledge of the various functions of management towards organizational goals.
FINANCIAL ACCOUNTING 1	CC 1.1 CH & CC1.1 CG	<ul style="list-style-type: none">➤ To learn the knowledge of various accounting concepts➤ To inherit the knowledge about accounting procedures, methods and techniques which will prosper the students to go for the builds the professional courses like C.A., C.M.A., C.S., C.F.A., etc.

B.COM. 2nd SEMESTER

SUBJECT	PAPER	OBJECTIVES
E-COMMERCE AND BUSINESS COMMUNICATION	GE 2.1 CHG	<ul style="list-style-type: none">➤ To make a student familiar with mechanism for conducting business through E-Commerce & various other online modes.➤ To create the effective business communication skills through drafting of business letters, notices, tenders, quotations, advertisements etc.
COMPANY LAW	CC 2.1 CHG	<ul style="list-style-type: none">➤ To make familiar the students with the knowledge of fundamentals of Company Law.➤ To make acquaintances & update with the amendments of provisions of the Companies Act of 2013.
MARKETING MANAGEMENT AND HUMAN RESOURCE MANAGEMENT	CC 2.2 CHG	<ul style="list-style-type: none">➤ To understand the importance of marketing keeping in mind the well-being of the consumer, the business and the society as a whole and why the consumer is the life-blood of marketing.➤ To make familiar about the strategies & drills of modern marketing concepts.➤ To realize & understand the most important factor i.e. the human resource functions in an organization viz., selection, appointment, training, job evaluation, job satisfaction etc.
COST AND MANAGEMENT ACCOUNTING 1	CC 2.1 CH & CC2.1 CG	<ul style="list-style-type: none">➤ To provide the knowledge of basic cost concepts and different elements of cost.➤ To impart the knowledge of various methods of costing and their applications.

B.COM. 3rd SEMESTER

SUBJECT	PAPER	OBJECTIVES
FINANCIAL ACCOUNTING II	CC 3.1 CH & CC 3.1 CG	<ul style="list-style-type: none">➤ To put an overall idea & preparation of the methods of advanced issues in accounting.➤ To provide the knowledge of specialised accounting areas such as Hire purchase, Partnerships, Business Acquisitions, Investments, Departmental accounting etc. for enhancing to the syllabus of professional courses like C.A., C.M.A., C.S., C.F.A., etc.

B.COM. 4th SEMESTER

SUBJECT	PAPER	OBJECTIVES
ENTREPRENEURSHIP DEVELOPMENT AND BUSINESS ETHICS	CC 4.1 CHG	<ul style="list-style-type: none">➤ To situate the students towards entrepreneurship as a career option as well as making them courageous to have the strength to start as an entrepreneur whether in small scale or medium scale.➤ To imbibe the moral spirit of doing business and taking risks.
TAXATION I	CC4.1 CH & CC4.1 CG	<ul style="list-style-type: none">➤ To imbibe basic knowledge about direct tax under provisions of Income Tax Act, 1961 along with amendments.
COST AND MANAGEMENT ACCOUNTING II	CC4.1 CH & CC4.1 CG	<ul style="list-style-type: none">➤ To enable the students about the higher application of cost accounting techniques and methods for analysis and taking managerial decisions.➤ To make the students familiar with the application of cost control techniques.

B.COM. 5th SEMESTER

SUBJECT	PAPER	OBJECTIVES
AUDITING AND ASSURANCE	CC 5.1 CH & CC 5.1 CG	<ul style="list-style-type: none">➤ To impart knowledge about the importance of auditing principles, procedures and techniques in compliance with the current legal requirements and professional standards (AAS).
TAXATION II	CC 5.2 CH & DSE 5.1A	<ul style="list-style-type: none">➤ To enable the students to understand the concept and computation of Total Income and to become a Tax Consultant.➤ To make the students acquainted with the provisions of GST and other indirect taxes.
CORPORATE ACCOUNTING	DSE 5.2A	<ul style="list-style-type: none">➤ To know about the various methods of valuation of Goodwill and Shares.➤ To familiarise the students with the accounting of Amalgamation, Absorption and Reconstruction procedures of Companies as well as preparation of Company Final Accounts with compliance to Companies Act, 2013.➤ To imbibe the knowledge regarding the accounting of Redemption and Buy Back of Preference Shares, Debentures and other Corporate Accounting issues that is beneficial in the C.A., C.M.A., C.S., C.F.A., courses.

B.COM. 6th SEMESTER

SUBJECT	PAPER	OBJECTIVES
COMPUTERISED ACCOUNTING AND E- FILING OF TAX RETURNS	SEC 6.1 CHG	<ul style="list-style-type: none">➤ To facilitate the students to develop skills for Computerized Accounting viz., TALLY, Payroll Accounting, TDS, GST, DBMS, etc.➤ To empower the students to prepare and submit the Income Tax Return (ITR) offline/online for individual taxpayer.
PROJECT WORK	CC 6.1 CH	<ul style="list-style-type: none">➤ To encourage the students to be familiar with the research methodology, research techniques, research gaps, sampling, regression, data interpretation, etc. used in business and academic research.
FINANCIAL REPORTING AND FINANCIAL STATEMENT ANALYSIS	DSE 6.1 A	<ul style="list-style-type: none">➤ To literate the students regarding the accounting procedures of Holding Companies and various financial statements such as CFS, FFS, Ratio Analysis, etc. This paper imparts the knowledge about the profitability, liquidity, solvency decisions of the various interested stakeholders of the business and helps to evaluate profit maximization and wealth maximization of the concern.
FINANCIAL MANAGEMENT	DSE 6.2A	<ul style="list-style-type: none">➤ To impart the knowledge about the Time Value of Money, Cost of Capital, EBIT-EPS analysis, Working Capital Management, Capital Expenditure Decisions, Dividend Decisions etc. This paper will enable the students to have the idea regarding the story of the financial managers and other stakeholders of the concern in the present competitive scenario.

PROGRAMME OUTCOMES

Students develop systematic subject skills in the arenas of Commerce, Business, Accounting, Taxation, Economics, Finance, Auditing and Marketing after completing the three years (i.e. six semesters of six months each) of Bachelor in Commerce (B.Com), Honours and General. Students will recognize the features and roles of businessmen, entrepreneurs, managers and consultants in the society. The challenge is to prove proficiency in competitive exams like ICWA, CA, CS, MBA, CFA and other courses by the advanced learners of this programme. Moreover, students imbibe the skills for effective communication, decision making, problem solving in day to day business affairs. They also obtain practical skills and expertise to work as Tax Consultant, Audit Assistant and other financial support services. This graduation course unfolds the field of higher education and advance research in commerce and finance.

DEPARTMENT OF COMMERCE



Scopes & Opportunities:

- Pursuing Higher Studies viz., M.Com., B.B.A. etc.
- Teaching jobs in Schools, Colleges, Universities & private institutions
- Enrichment by accomplishing Research work such as Ph.D, M.Phil. & many assignments within the country & abroad in the concerned field
- Government Jobs (Audit & Accounts, Bank, IT sector)
- Professional courses like C.A., C.M.A., C.S., C.F.A., M.B.A. & many other avenues
- Tax Consultant (Direct Tax , Indirect Tax mainly huge prospect in GST)
- Entrepreneurship skills & encouragements to go for small scale & medium scale businesses

