

## DEPARTMENT OF COMMERCE

### Bachelor of Commerce ( B.Com)

#### Goals:

1. The department strives hard to inculcate its core values which are good thought, good works and good deeds in the students overall personality to live by these values.
2. Every efforts are made to encourage every students in his or her formative years to take an active part in all activities that help to build up their character and knowledge.

#### Programme Outcomes:

After successfully Completing B.Com. Programme, students will able to-

PO1: In depth knowledge , understanding and skills in commerce.

PO2: Use new technologies effectively to communicate ideas in the area of Commerce.

PO3: Critically evaluate new research findings, ideas, methodologies and Theoretical frame work in specialized study.

PO4: Use effectively recent Trends In Business, Organizations and Industries.

#### Programme Specific Outcomes

PSO1: Students will be able to apply basic skills learnt in commerce necessary for analysis of various problems in accounting, Marketing, business economics. Management and finance.

PSO2: Students will able to evaluate national and international issue and discussion on economic, commercial and business related Topics.

#### Course Outcomes

Course 1123:Financial Accounting

After successfully completing this course, student will be able to

CO1: Explain Accounting Procedure in the books of the firm under Conversion of Partnership Firm into Ltd.Co. and solve the problem

CO2: Explain the Accounting Standard applicable in India.

### **Course 1143: Business Mathematics and Statistics**

After successfully completing this course, student will be able to-

CO1: Explain pre-requisites of business mathematics and basic methods Types of interest and their basic applications in practice.

CO2: Explain shares and dividends and interpret with example.

CO3: Connect acquired knowledge and skill with practical problems in real life economic practices.

### **Course 1363 :Organizational Skill Development**

After successfully completing this course, student will be able to-

CO1: Define modern office, office organization , communication and time management.

CO2: Discuss role of Public Relation Officer in modern office

### **Couse 1253: Marketing & Salesmanship**

After successfully completing this course, student will be able to-

CO1: Define concept of market and Marketing.

CO2: Explain marketing environment and impact of marketing Environment on market decision making.

CO3: Understand the logistic management, it's importance in marketing

CO4: Explain the term advertisement, its importance, advantages, types and role of advertisement in sales promotion.

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### **Course 2123: Corporate Accounting**

After successfully completing this course, student will be able to-

CO1: Study of Accounting Standards 5,6,10,14.21 with Practical Examples.

CO2: Preparation of Final Account-Forms and contents as per provisions of Companies Act (As Amendment upto the beginning of the relevant academic year ) As per Revised Schedule-VI

### **Course 2113: Business Communication**

After successfully completing this course, student will be able to-

CO1: Discuss the Meaning, Definition, Features, Principles, Importance process of Communication, Barriers to Communication & its Remedies.

CO2: Describe the concept of business letter ,its, Meaning, Importance, Qualities or Essentials, Physical Appearance, and Layout of Business Letter

CO3: Explain the application of new technology in business communication like Whats App, Twitter, Facebook, You Tube, Cellular Phone and Video Conferencing.

### **Course 2153 : Elements of Company Law**

After successfully completing this course, student will be able to-

CO1: Explain the Background and Salient Features of the Act of 2013 & Overview of the changes introduced by the Act of 2013 & Types of Companies based on various criteria.

CO2: Explain the various modes of raising of capital of company including private Placement, public issue, rights issue, bonus shares and the procedure for Forfeiture, placement, public issue , right issue, bonus shares and the Procedure for forfeiture, Re-issue of forfeiture, surrender, transfer, Transmission and Nomination of shares.

### **Course 2143:Business Management**

After successfully completing this course, student will be able to-

CO1: Discuss the Meaning, Definition, Features, Principles, Importance, challenges Before management and Brief Review of Management Thoughts of FW

Taylor and Henry Fayol.

CO2: Explain the different theories of motivation such as Maslow's Need Hierarchy Theory, Herzberg's Two Factors Theory, Douglas Mc Gregor's Theory.

CO3: Apply the recent trends in business management like Business Ethics, Corporate Social Responsibility, Corporate Governance, Disaster Management, Management of Change.

#### Course 2253: Cost & Works Accounting-I

After successfully completing this course, student will be able to-

CO1: Define concept of cost, Costing, Cost Accounting and Cost Accountancy.

CO2: Classify different element of cost like Material, Labour and other Expenses,

CO3: Study the various methods of calculating, Labour cost, Remuneration and Incentives such as Time Rate System, Taylor's Different Piece Rate System, Halsey Premium Plan, and Rowan Premium Plan.

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#### Course 3113: Business Regulatory Framework (Mercantile Law)

After successfully completing this course, student will be able to-

CO1: Define the term Contract, offer, Acceptance, Consideration, Consent, Free-Consent. Discharged of Contract. Explain legal rules as to valid offer, Acceptance, consideration, consent, free-consent, discharged of contract.

CO2: Define the terms Partnership, LLP, Designated partner. Explain the right & Duties of partners under Partnership Act, 1932. Describe incorporation of LLP, liabilities of LLP and partners, their relations, Financial Disclosure, Conversion, Winding up and Dissolution of LLP.

#### Course 3123: Advanced Accounting

After successfully completing this course, student will be able to-

CO1: Impart the knowledge of Indian accounting standards and IFRS like AS-3, AS-7, AS-12, AS-15 AS-17 to AS-25

CO2: Discuss Banking Company, Legal Provisions, Non-performing Assets (NPA), Reserve Fund, Acceptance, Endorsements & Other Obligations and Preparation of Final Accounts in vertical form as per Banking Regulation Act 1949.

### Course 3154: Auditing And Taxation

After successfully completing this course, student will be able to-

CO1: Discuss the various concepts of audit like Types of errors and frauds,

Various Classes of Audit, Audit Programme, Audit Note Book, working Papers, Internal Control – Internal Check-Internal Audit.

CO2: Calculate Taxable Income under Head of Income like Income from Salary, Income from House Property, Profits and Gains of Business and Professions, Capital Gains and Income from other sources.

CO3: Calculate total taxable Income and tax liability of an individual under chapter VIA i.e. deductions u/s -80C to 80U.

### Course 3451: Cost of Works Accounting-II

After successfully completing this course, student will be able to-

CO1: Define Overheads and classify types of overheads like functional,

CO2: Discuss Job costing its Meaning, Features, Advantages and Limitations

### Course 3453: Cost of Works Accounting –III

After successfully completing this course, student will be able to-

CO1: Discuss the meaning and concepts of marginal costing like Fixed cost, Variable Costs, Contribution, Profit-volume Ratio, Break-Even Point & Margin of Safety and its application.

CO2: Understand the concept of uniform costing and inter-firm comparison like Meaning and, objectives, Advantages and disadvantages.

CO3: Discuss Meaning, Features, Advantages & Limitations of Farm Costing and Preparation of farm cost statement.

