

## **PROGRAM NAME: BACHELOR OF COMMERCE (B.COM)**

### **NEW SYLLABUS 2020 – 21 B.COM. DEGREE (REGULAR) (CBCS - SEMESTER SCHEME)**

#### **PROGRAM OUTCOME**

- Developing a thorough understanding of Accounting, Finance, Marketing and Human Resources.
- Acquiring knowledge, abilities, and attitudes to become a Manager, Accountant, Auditor, and more.
- Gaining skills in communication, decision-making, innovation, and problem-solving in business activities.
- Demonstrating a deeper understanding of the business world, application of knowledge, and knowledge of organizational procedures.
- This programme could give well-trained personnel to address the needs of industries, Banking Sectors, Insurance Firms, Financing companies, Transportation Agencies, and Warehousing, among others.

## **PROGRAM SPECIFIC OUTCOME**

- The students can get the knowledge, skills and attitudes during the end of the B.com degree course.
- 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.,
- Students will prove themselves in different professional exams like C.A, C S, CMA, UPSC. As well as other coerces.
- The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day to day business activities.
- Students will gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication, computer.
- 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.
- Students will learn relevant Advanced accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
- Students will be able to do their higher education and can make research in the field of finance and commerce.

## COURSE OUTCOME

Sl. No	Sem	Subject	Course Outcome
1.3	I	Financial Accounting	To help the students acquire conceptual knowledge of the discipline financial accounting and to impart skills for preparation of financial statement of different undertakings for acquiring practical wisdom
1.4		Fundamentals of Management and Life Skills	To help students understand the principles of management of a business entity and life skills needed for effective management and navigate their lives.
1.5		Business Organization and Market Dynamics	To help students understand different forms of business entities and to galvanise the market structure, their behaviours and dynamics in 21 <sup>st</sup> century.
1.6		Business Mathematics	To provide basic knowledge and skills of numerical abilities and aptitudes for cracking public service examinations and competitive examinations.
2.3	II	Advanced Financial Accounting	To help the students acquire knowledge, skills and acumen of accounting treatment in respect of different categories of business undertakings and special type of business activities
2.4		Marketing and Event Management	To help students acquire basic knowledge about the concept of marketing management, consumer behaviour, market segmentation strategy and event management.
2.5		Human Capital Management	To help students to gain knowledge and skills of managing human resources in various organisations.

2.6		Quantitative Analysis for Business Decisions	To help students to acquire basic knowledge of analysis and interpretation of data for use in the decision making process in a business entity.
3.3	III	Corporate Accounting	To help the students to have a comprehensive understanding about the provisions of the Companies Act and Corporate Accounting techniques.
3.4		Financial Management	To help the students the basic concepts of Financial Management and role of Financial Management in decision – making.
3.5		Elements of Costing	To help students to familiarize students with the various concepts and elements of cost.
3.6		Indian Financial System	To help students with basic theory and recent practices of financial system, its intermediaries and the supportive financial services, both in Indian as well as global content.
4.3	IV	Advanced Corporate Accounting	To help the students to develop awareness about Corporate Accounting in conformity with the Provision of Companies Act and latest amendments thereto with adoption of Accounting Standards .
4.4		Costing Methods	To help the students on the uses and applications of cost accounting methods in different businesses sectors.
4.5		E- Business and Computerized Accounting	To help students with E- Commerce Models and Tally for accounting in real time business practices.
4.6		Business Regulations	To help students to familiarize relevant laws concerning business organizations.

5.1	V	Income Tax - I	To help the students to understand the computation of taxable income and tax liability.
5.2		Cost Management	To help the students understand techniques used to control as well as reduce the cost in various organizations.
5.3		Indian Accounting Standards (Ind AS)	To help students understand the basic concepts of Accounting Standards and to understand the principles of recognition, measurement, presentation and disclosure of Indian Accounting Standards by various organizations
5.4		Auditing and Reporting	To help students to gain knowledge about the principles and methods of auditing and their applications.
6.1	VI	Income Tax - II	To help the students to understand the computation of taxable income and tax liability of different types of Assesses
6.2		Management Accounting	To enable the students understand the analysis and interpretation of financial statements with a view to prepare management reports for decision making
6.3		Goods and Service Taxes	To expose the students to the various provisions and computation of goods and service tax & customs duty and to enable the students to become independent tax practitioners
6.4		Entrepreneurship And Ethics	To enable the learner to gain an insight in to starting of his or own enterprise and to enlighten them on ethical practices
5.5	ACCOUNTING AND TAXATION GROUP	Advanced Accounting	To acquaint the students and make them familiar with the process and preparation of accounts of different types of organizations.

5.6		Accounting For Government And Local Bodies	To acquaint the students about local government accounting systems
6.5		Business Taxation	To enable the students to understand assessment of Firms and Companies with regard to Income tax act, 1961 and to study the basics of customs duty. An equal emphasis to be given for both theory and numerical problems Scenario analysis is to be made to understand the concept
6.6		Financial Reporting And Corporate Disclosure	To understand the concepts and treatment for special transactions such as Related Party Disclosures, employee benefits, leases, financial instruments, and Consolidated Financial Statements in the context of financial reporting as per Ind AS.
5.5	FINANCE GROUP	Corporate Financial Management	To enable the students to apply basic financial management theories and techniques for corporate decisions
5.6		Strategic Financial Management	To enable the students to gain practical wisdom on different dimensions of strategic financial management Decisions
6.5		Derivatives And Risk Management	To introduce the students to the key concepts of Risk Management and provide an Understanding of Derivatives as financial instruments to mitigate the risk
6.6		International Financial Management	To familiarize the students with the perspective of International Financial Management
5.5		MARKETING GROUP	Consumer Behaviour And Marketing Research

5.6		Advertising & Media Management	To familiarize the students about the concepts of Advertisement and Media Management, Campaign Planning and Organizing Functions
6.5		Retail Management	To expose students to acquire skills in Retail Management
6.6		International Marketing Management	To enable the students to acquire skills in International market Management
5.5	HUMAN RESOURCE GROUP	Performance Management	To familiarize the students with the concepts, process, methods and techniques used for performance appraisal in an organization
5.6		Strategic Human Resource Management	To expose students to acquire skills in Strategic Human Resource Management
6.5		Labour Welfare & Social Security	To expose students to acquire skills in Labour Welfare & Social Security
6.6		International HRM	To familiarize the students with HR practices at internal level