

# **Course Outcomes Commerce**

## **Bachelor of Commerce**

### **B.com 1<sup>st</sup> semester**

#### **FINANCIAL ACCOUNTANCY**

- 1] Inculcates knowledge of various accounting concepts and policies.
- 2] Introduces the students to working knowledge of accounting standards issued by the ICAI.

#### **BUSINESS ECONOMICS**

- 1] Familiarizes the students with the basic concept of micro economics and its applications to business situations.
- 2] Guides the students towards understanding the real world market situations & Business applications.

#### **BUSINESS ORGANIZATIONS**

- 1] Organize and present information to satisfactory standard in oral presentations, essays & Reports.
- 2] Contribute to team project in an effective manner.
- 3] Describe the processes underlying diversity within an organization.

#### **COMPANY LAW**

- 1] Determines elements of partnerships and company agreements.
- 2] Explain the concept of shareholder in a limited partnership.
- 3] Determines the securities of the joint stock company.

### **B.com 2<sup>nd</sup> semester**

#### **STATISTICS & BUSINESS MATHEMATICS**

- 1] Knowledge and understanding of important basic statistical tools.
- 2] Idea of application of statistical tools & techniques in business decision making.
- 3] Develop understanding of presentation of statistical data.
- 4] Apply statistical Representation of data, correlation, time series and exponential smoothing methods in business decision making.

#### **BUSINESS MANAGEMENT**

- 1] Use the marketing information management concepts, systems and tools, needed to obtain, evaluate and disseminate information for use in making marketing decision.
- 2] Conduct research to identify new business trends and customer needs.
- 3] Explain the financial concepts used in making business decisions.

#### **SECRETARIAL PRACTICE**

- 1] Demonstrate knowledge of the process of registration various organizations.
- 2] Demonstrate an understanding of the administration of executorships, retirement benefits and estates.

#### **BUSINESS ECONOMICS**

- 1] Enables understanding of the relationship between different market structures and how they compare and contrast with one to another.
- 2] Enables understanding of how a firm sets price for its products by using different methods.

**B.com 3<sup>rd</sup> semester**  
**FINANCIAL ACCOUNTING II**

- 1] Understands the techniques of consignment, branch and accounting methods.
- 2] Acquaints learners with knowledge regarding accounting procedures related fire insurance claims and the process of claims.

**BUSINESS COMMUNICATION**

- 1] Equips the students to learn the principles of effective communication so that they can communicate with confidence in the corporate world.
- 2] Imparts the techniques of group discussion, the guidelines of preparing for the interview along with the knowledge of drafting different formats of letters like inquiry, sale, marking, claim, adjustments, appointment and termination.

**BUSINESS LAW**

- 1] Describe nature and sources of law.
- 2] Explain the basic elements of forming an enforceable contract, agreement, and lease.
- 3] Analyze ethics, values, morality and law and explain the need and means for promoting business social responsibility.

**MONETARY ECONOMICS**

- 1] Understand the role of money, money demand & supply in the development of the economy.
- 2] Understand the role of central bank in any economy.
- 3] Describe the international framework for monetary policy.
- 4] Describe the role of money with interest rate & inflation.

**B.com 4<sup>th</sup> semester**  
**FINANCIAL ACCOUNTING III**

- 1] Helps students in preparing final accounts in vertical form.
- 2] Provides knowledge about the procedure and provision of redemption of preference shares & debentures.
- 3] Inculcates knowledge about accounting methods, practices and techniques particularly pertaining to joint stock companies.

**INCOME TAX**

- 1] Calculate the income tax payable of a taxpayer.
- 2] Explain and calculate the assessable income of taxpayer.
- 3] Explain and calculate the net GST payable
- 4] Explain & calculate provisional tax.
- 5] Describe the pay as you earn (pay) and self- assessment system

**MONETARY ECONOMICS**

- 1] To undertake further study in the different areas of macroeconomics such as international finance, monetary economics, growth theory etc.
- 2] Understand the role of money, money demand & supply in the development of the economy.
- 3] Describe the role of money with interest rate & inflation.

## SKILL DEVELOPMENT

- 1] Understanding conception of skill development.
- 2] Be able to set goals and manage your own professional & personal development.
- 3] Assume responsibility for your learning & self-assessment.
- 4] Have a clear representation about structure of the course & its assessment.

## **B.com 5<sup>th</sup> semester**

### FINANCIAL ACCOUNTING IV

- 1] Creates awareness about the provisions in companies act with respect to underwriting of shares, debentures & buy- back of shares.
- 2] Identifies the financial transactions of banking & insurance company & studies systematic recording of books of accounts.
- 3] Imports conceptual knowledge of various accounting concepts, conventions & policies.

### COST ACCOUNTING

- 1] Impacts the knowledge of various costs on the basic of element behavior & functions.
- 2] Helps in ascertaining the cost of material & labours.
- 3] Creates understanding on the various techniques of costing like contract, process, standard & marginal.

### MANAGEMENT PROCESS

- 1] Creates understanding of what managers do and how they performs their jobs more effectively.
- 2] Enable knowledge about various functional areas of management such as production, human resource& finance.
- 3] Studies business decisions and risk analysis on account of changes taking place in the economic & technological environment.

### INDIAN ECONOMY

- 1] Provides through understanding of economic concepts and theories.
- 2] Analyze development in pre reforms & post reforms periods to give a proper perspective of the Indian economy.
- 3] Enables understanding of the relationship between different market structures and how they compare and contrast with one another.

## **B.com 6<sup>th</sup> semester**

### FINANCIAL ACCOUNTING

- 1] Imparts knowledge about accounting treatment of amalgamation of companies, foreign currency transactions.
- 2] Helps students in gaining practical knowledge of accountancy.

### MANAGEMENT ACCOUNTING

- 1] Enables understanding of function, advantages, limitations of management accounting.
- 2] Acquaints the students with basic techniques of analysis and interpretation of financial statements.
- 3] Creates awareness about use of companies finance by using credit management, dividend policy etc...
- 4] Helps the learners to know about dividend policy to companies and how working capital is calculated.

## ADVANCED STATISTICS

- 1] Describe and explain asymptotic arguments in statistical inference and the logic of hypotheses testing.
- 2] Read & comprehend new advanced material
- 3] Apply mathematical techniques to do research & solve new problem.
- 4] Derive appropriate estimators and tests under a variety of statistical models.

## INDIAN ECONOMY

- 1] To understand the basic characteristics of economic development and growth of Indian economy.
- 2] To analyse new economic policies (privatization, liberalization, & globalization) in India
- 3] Understand the importance, cause & impact of population growth and its distribution, translate & relate them with economic development.

# Master of Commerce

## M. COM SEMESTER I

### ADVANCED FINANCIAL ACCOUNTING

1. Compare and explain the Indian accounting standards, International accounting standards.
2. To calculate the Hire purchase accounting, fire insurance claim, and valuations of Good will and share.
3. Student identifies the specialties of accounts of cooperative organization.
4. Describe new trends in accounting, inflation accounting, Human Resources accounting, social accounting, lease financing.

### INDIAN FINANCIAL SYSTEM

1. Describe the characteristics of India Financial system.
2. Analyze and explain history of Indian capital markets, and mutual funds.

### MANAGERIAL ECONOMICS

1. Describe the role of public sector development in India.
- 2 Calculate the contribution of the agriculture sectors in India.
- 3 Explain the basic principle of managerial economics.
- 4 Describe market structure and business cycles-inflation & deflation.

### MARKETING MANAGEMENT

1. Explain the implementation of basic marketing strategy.
- 2 Explain the concepts, tools & skill necessary in developing affective marketing strategy.
- 3 Demonstrate critical marketing decision making in product decision, promotion decision and vertical marketing implementation and systems with a case.

## M. COM SEMESTER II

### RESEARCH METHODOLOGY

1. Identify the areas of business research activities.
- 2 Implement most appropriate methodology for research studies.
- 3 Demonstrate the art of using different research methods and techniques.
- 4 Demonstrate with an example, the Research design selection, new research techniques and collection & processing data, Testing hypothesis.

## **ADVANCED COST ACCOUNTING**

- 1 Describe the meaning & importance of cost account.
- 2 Compare and describe different methods of cost account.
- 3 Calculate various role & types of cost audit
- 4 Describe the concept of cost control, cost reduction, control system & reporting.

## **CO-OPERATION & RURAL DEVELOPMENT**

- 1 Explain the role of co-operative movement in social economic development.
- 2 Identify the co-operative societies and bank.
- 3 Describe rural development and rural entrepreneurship.

## **HUMAN RESOURCE MANAGEMENT**

- 1 To explain the student within-depth knowledge of HRM.
- 2 To demonstrate/describe different practice followed by HR manager.
- 3 Explain the recruitment and selection process of HRM.
- 4 To explain promotion and transfers and also job evaluation & job design

## **M.COM. SEMESTER III**

### **ADVANCED MANAGEMENT ACCOUNTING**

- 1 Describe the purpose and function of management accounting as tools of management accounting.
- 2 Explain the management accounting in business decision making.
- 3 To explain different analysis of cash flow analysis, fund flow analysis.

### **TAX PROCEDURE & PRACTICE**

- 1 Describe direct and indirect taxes and their application to different business situations.
- 2 Explain basic terms and principles of service tax.
- 3 Explain the basic concept of VAT.

### **COMPUTER APPLICATION IN COMMERCE**

- 1 Draw the computer structure with a block diagram.
- 2 Demonstrate presentations containing animation & graphics using Microsoft.
- 3 Integrate Microsoft Office applications for use in business.
- 4 Explain E-Commerce, E-Business, multi-media electronics reading systems.

### **SERVICE SECTOR MANAGEMENT**

- 1 Explain nature, scope, & trends of service sector management.
- 2 Explain the development of quality management in service sector, customer service, Customer focused marketing.
- 3 Describe Distribution, planning and managing service of delivery.

## **M.COM SEMESTER IV**

### **STATISTICAL TECHNIQUES**

- 1 Explain the application of basic statistical tools.
- 2 Explain primary & secondary data, methods, & its sources
- 3 Demonstrate presentation of statistical data.

### **INTERNATIONAL BUSINESS ENVIRONMENT**

- 1 Explain the advantage of international business.
- 2 Explain the theoretical framework of business environment.
- 3 Describe the Demographic environment, political and legal environment business and social cultural environment.
- 4 Explain the international economic co-operation and agreements, regional economic integration and international trade & investment theories.

## **ENTREPRENEURIAL DEVELOPMENT**

1. To explain the roles & functions of entrepreneurs in relation to the enterprises and in relation to the economy.
2. Explain the importance of small scale industrial in economic development.
3. Describe different forms of business organization- sole proprietary, Partnership, private and public Ltd. Companies.