

**BACHELOR OF COMMERCE (B.Com) PROGRAM OUTCOMES**

This program caters to commerce aspirants who desire to build their professional competence on a higher plateau with specialized knowledge in the field of Business and Commerce. The curriculum is developed duly considering the desired level of knowledge exposure in the context of ever-changing environment in global business. The program has the following end objectives-

- To provide advanced knowledge in Commerce.
- To develop competency in students to pursue higher level programs such Chartered Accountancy, Cost and Management Accountants, Company Secretaries, Masters in Business Administration and other Master Programs in Commerce and Management.
- To pursue a professional career and/or furthering higher education in the specified area of specialization.
- Commitment to ethical behaviour and social responsibility, integrating ethical considerations into business decision-making processes.
- To enhance employability and to be able to take up challenging job assignments.
- To nurture the students in intellectual, special, interpersonal and societal skills with a focus on holistic education.
- To emphasis on lifelong learning, encouraging graduates to stay updated with evolving business practices, technologies, and global trends.
- To foster an entrepreneurial mindset, including innovation, creativity, risk assessment, and business planning for new ventures and start-ups.

PEDAGOGY: Regular class room lectures shall be accompanied by other teaching methods which are best suited to deliver better learning to the students. Some of the other Teaching and Learning Methods –

- Case studies
- Group Discussions
- Role Plays
- Seminars and Presentations.
- Simulation Exercises
- Current Affairs sessions relevant to the topic.

ASSESSMENT METHODS: In general, the students are assessed through the Mid Term Examinations as per the academic schedule given by the university. In addition the students are also assessed through summative methods such as quiz sessions, assignments and periodic class room tests.

## **SEMESTER - I**

### **FUNDAMENTALS OF COMMERCE**

#### **COURSE OUTCOMES:**

- To Identify the role commerce in Economic Development and Societal Development.
- To equip with the knowledge of imports and exports and Balance of Payments.
- To develop the skill of accounting and accounting principles.
- To acquire knowledge on micro and macro economics and factors that

- determine demand and supply.
- To give an idea of Indian Tax system and various taxes levied on in India.
  - To acquire skills on web design and digital marketing.

## **SEMESTER - I**

### **BUSINESS ORGANIZATION**

#### **COURSE OUTCOMES:**

- Students will learn about the dynamics of business organizations and management practices, and how organizations adapt to uncertain environments.
- Students will learn business activities to compete in a competitive world.
- Students will evaluate the impact of legal, social, and economic environment on business.
- Students will learn about different forms of business organization, such as sole proprietorship, joint stock company, partnership firm, and cooperative society.
- Students will have ability to understand the concept of B.O. along with the basic laws and norms of B.O.
- The ability to understand the terminologies associated with the field of B.O. along with their relevance and to identify the appropriate types and functioning of B.O for solving different problems.

**SEMESTER-II**  
**FINANCIAL ACCOUNTING**

**COURSE OUTCOMES:**

- To identify transactions and events that need to be recorded in the books of accounts.
- To equip with the knowledge of accounting process and preparation of final accounts of sole trader.
- To develop the skill of recording financial transactions and preparation of reports in accordance with GAAP.
- To know the difference between Joint Ventures and Consignment.
- To critically examine the balance sheets of a sole trader for different accounting periods.
- To design new accounting formulas & principles for business organizations.

**SEMESTER-II**  
**BUSINESS MANAGEMENT**

**COURSE OUTCOMES:**

- To understand the concept of Business Management along with the basic laws and norms.
- To understand the terminologies associated with the field of Business Management and control along with their relevance.
- To identify the appropriate method and techniques of Business Management for solving different problems.
- To apply basic Business Management principles to solve business and industry related problems
- To understand the concept of Planning, Organizing, Direction, Motivation and Control etc.

## **SEMESTER-II**

### **FINANCIAL SERVICES (MINOR)**

#### **COURSE OBJECTIVES:**

- To understand the world of financial services and to facilitate the understanding of the various financial services.
- To understand merchant banking services, credit rating, leasing and hire purchases.
- To understand other financial services like factoring and forfaiting procedural aspects.

## **SEMESTER – III**

### **ADVANCED ACCOUNTING**

#### **Course outcomes:**

- To understand the concept of Non-profit organizations and its accounting process
- To comprehend the concept of single-entry system and preparation of statement of affairs
- To familiarize with the legal formalities at the time of dissolution of the firm
- To prepare financial statements for partnership firm on dissolution of the firm
- To employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership.

## **SEMESTER – III**

### **INCOME TAX**

#### **Course outcomes:**

- ❖ To enable the students to identify the basic concepts, definitions and terms related to Income Tax
- ❖ To enable the students to determine the residential status of an individual and scope of total income.
- ❖ To enable the students to compute income under various heads namely income from salaries, house property, business/ profession, capital gains and income from other sources.
- ❖ To enable the students to understand the various deductions under Chapter VIA of the Income tax act, 1961.
- ❖ To enable the students to compute the net total taxable income of an individual.
- ❖ To impart expertise interpretation of income tax of both theoretical and practical approach

## **SEMESTER – III**

### **BANKING THEORY AND PRACTICE**

#### **Course outcomes:**

- Understand the basic concept of banks and functions of commercial banks.
- Demonstrate an awareness of law and practice in a banking context.
- Engage in critical analysis of the practice of banking law.
- Organize information as it relates to the regulation of banking product and service critically examine the current scenario of Indian Banking system.
- Formulate the Procedure for better service to the Customers from Various banking innovations.

## **SEMESTER – III**

### **BUSINESS LAW**

#### **Course outcomes:**

- To understand the legal environment of business and laws of business
- To highlight the security aspects in the present cyber-crime scenario
- To apply basic legal knowledge to business transactions
- To understand the various provisions of Company Law
- To engage in critical thinking to predict outcomes and recommend appropriate action on issues relating to business associations and legal issues
- To Integrate concept of business law with foreign trade.

## **SEMESTER – III**

### **FINANCIAL MARKETS (MINOR)**

#### **Course outcomes**

1. To acquire knowledge of financial terms and know the concepts relating to markets
2. To understand the mechanism of Financial System in India
3. To understand the different avenues of investment
4. To understand the functioning of Secondary Market and its mechanism
5. To acquire knowledge about the players of Stock Exchange.
6. To understand the career skills related to Stock Exchanges and comprehend the personal financial planning and money market skills

## **SEMESTER – IV**

### **CORPORATE ACCOUNTING**

#### **Course outcomes**

- Understand the Accounting treatment of Share Capital and to create awareness of the process of book building
- Demonstrate the procedure for issue of bonus shares and buyback of shares
- Comprehend the important provisions of Companies Act, 2013 and prepare final accounts of a company with Adjustments
- Participate in the preparation of consolidated accounts for a corporate group
- Understand analysis of complex issues, formulation of well-reasoned arguments and reaching better conclusions
- Communicate accounting policy choices with reference to relevant laws and accounting standards.

## **SEMESTER – IV**

### **COST AND MANAGEMENT ACCOUNTING**

#### **Course outcomes**

- Understand various costing methods and management techniques
- Apply Cost and Management accounting methods for both manufacturing and service industry
- Prepare cost sheet, quotations, and tenders to organization for different works
- Analyze cost-volume-profit techniques to determine optimal managerial decisions
- Compare and contrast the financial statements of firms and interpret the results
- Prepare analysis of various special decisions, using relevant management techniques.



## **SEMESTER – IV**

### **AUDITING**

#### **Course outcomes**

- Understanding the meaning and necessity of audit in modern era
- Comprehend the role of auditor in avoiding the corporate frauds
- Identify the steps involved in performing audit process
- Determine the appropriate audit report for a given audit situation
- Apply auditing practices to different types of business entities
- Plan an audit by considering concepts of evidence, risk and materiality

## **SEMESTER – IV**

### **FINANCIAL MANAGEMENT (MINOR)**

#### **Course outcomes**

- Understand the fundamental concepts, objectives, and functions of financial management
- Sources of finance for establishing business proposal and apply the theories of capital structure
- Concepts of designing capital structure of a firm.
- Apply the mechanism of dividend policies and decisions
- Analyze the concepts and process of working capital
- Understand the methods of capital budgeting and the principles of investment decisions.

## **SEMESTER – IV**

### **INVESTMENT MANAGEMENT (MINOR)**

#### **Course outcomes**

- To understand the concepts of investment.
- To give insights into investment planning decisions and modern investment alternatives.
- To explain the different topics such as risks and valuation of investment.
- To examine the time value of money, equity and bond valuation.
- To understand the primary and secondary market and fundamental analysis of the investment.
- To understand basics in derivatives.