

## **Department of Commerce**

### **Course outcomes**

#### **B.Com. First semester**

##### **Paper I- Principles of management**

On completion of the course, students will be able to

- Understand the concept and function of management
- Understand the object and importance of planning
- Understand the utility of Management by Objectives
- Understand the objectives and types of Organization
- Understand the merits and demerits of Centralization and Decentralization of authorities

##### **Paper II - Financial Accounting**

On completion of the course, students will be able to

- Understand of meaning and scope of accounting
- Understand the importance of Double Entry system of Accounting
- Understand about Insolvency Act 1909 and 1920
- Understand about Royalty system and copyright system
- Understand about the Indian partnership act

##### **Paper III - Fundamental of Statistics**

On completion of the course, students will be able to

- Understand the meaning and importance of Statistics and its limitations
- Understand the objectives and uses of Mean, Median and Mode
- Understand the uses and importance of Mean Deviation and Standard Deviation



- Understand the uses of Geometric Mean and Harmonic Mean and able to understand the difference between simple average and weighted average
- Understand the uses of Rank Correlation and Coefficient of Correlation along with their uses and limitations
- Understand about National Income And Population Census

#### **Paper IV - Business Regulatory Framework**

On completion of the course, students will be able to

- Understand the nature and types of Contract explained under Indian Contract Act 1872
- Understand about fair consideration and Free Consent of Party
- Understand about Agency contract terms
- Understand about Warranty, Transfer of Property and Unpaid Seller under Sale of Goods Act 1930
- Understand about negotiable Instrument like Crossing the cheque, endorsement of cheque and depositing process of cheque

#### **B.Com. Second semester**

#### **Paper I- Advanced Financial Accounting**

On completion of the course, students will be able to

- Understand about types of shares and debentures along with their issue and forfeiture process
- Understand about interest calculation process on investment made by individuals
- Understand about calculate profit on complete and incomplete voyage
- Understand about how to calculate claim under loss of stock and loss of profit policy
- Understand about difference between Banking companies and General Insurance Companies

#### **Paper II - Business Environment**

On completion of the course, students will be able to



- Understand about nature and importance of business environment
- Understand about Economic, Socio Cultural, Political and Legal environment of business
- Understand about factors affecting economic development
- Understand about objectives of NITI Aayog
- Understand about Fiscal and Monetary Policy of India
- Understand about function and objectives of WTO, IMF and World Bank

### **Paper III - Company Law**

On completion of the course, students will be able to

- Understand about Characteristics and Essential features of company
- Understand about types of company
- Understand about Article of Association and Memorandum of Association of Company
- Understand about the types of directors of company along with their rights and duties
- Understand about winding up process of company and Power and duties of a Liquidators

### **Paper IV- Business Economics**

On completion of the course, students will be able to

- Understand about Micro and Macro Economics
- Understand about consumer behavior and Marginal utility
- Understand about Law of demand and Supply
- Understand about factors related to production
- Understand about Total Cost , Average Cost and marginal cost of a product
- Understand about Monopolistic competition and perfect competition



### **B.Com. IIIrd Semester**

#### **Paper I- Basic Business Finance**

On completion of the course, students will be able to

- Understand about scope and functions of Management
- Understand about financial goal – Profit Maximization Vs. Wealth Maximization
- Understand about over capitalization and under capitalization
- Understand about capital structure of company determination of capital structure
- Understand about significance of cost of capital and calculation process of Cost of different types of Source of capital
- Understand about types, uses, importance and limitation of Ratios
- Understand about dividend policy of a company

#### **Paper II- Income tax law and accounts**

On completion of the course, students will be able to

- Understand about Assessment and Previous year and different heads of income of an individual
- Understand about residential status and casual income
- Understand about incomes exempted from tax
- Understand about calculation method interest on loan taken for self occupied house and let out house
- Understand about short term and long term income of capital assets
- Understand about other incomes taxable other sources head

#### **Paper III - Cost Accounting**

On completion of the course, students will be able to



- Understand about nature, objectives, importance and limitation of cost accounting
- Understand about ideal system of cost accounting
- Understand about different elements of cost and Idle Time and Over Time
- Understand about Tender price and quotation price of article manufactured by company
- Understand about contract account and sub contract account, and calculation of profit on complete and incomplete contract
- Understand about reconciliation of profit of cost Account with financial accounts

#### **Paper IV - Industrial Law**

On completion of the course, students will be able to

- Understand about The Factory Act 1948
- Understand about The Indian Trade Union Act 1926
- Understand about The Industrial Disputes Act 1947
- Understand about The Payment of Wages Act 1936
- Understand about The Payment of Bonus Act 1965
- Understand about The Gratuity Act 1979

#### **B.Com. IVth semester**

#### **Paper I- Income tax law and accounts**

On completion of the course, students will be able to

- Understand about the acts and provisions of Income tax Act
- Understand about the assessment of H.U.F , Firms and companies



- Understand about the computation of total income and tax liabilities of various individuals
- Understand about the basic procedure of tax deducted at source
- Understand about how the various income tax authorities work and operate

## **Paper II - Advanced Cost Accounting**

On completion of the course, students will be able to

- Understand accounting treatment of various cost concepts and their application
- Understand about the process costing and apportionment of expenses
- Understand about the operating costing in various fields
- Understand about the various budgetary methods and control system
- Understand about the variance analysis

## **Paper III - Money, Banking & Foreign Exchange**

- Understand about the basic concept of money and its various theories
- Understand about the Banking System in India
- Understand about changing dimensions of banking in India
- Understand about the role and credit control measures of RBI
- Understand about Foreign Exchange, exchange control and methods of exchange control
- Understand the fiscal measures of inflation and deflation

## **Paper IV - Public Finance**

On completion of the course, students will be able to



- Understand the role and importance of Public Finance in National Economy
- Understand about the Public Revenue
- Understand about the various sources of public revenue
- Understand about the taxation
- Understand about the Public Debt and its effects
- Understand about the Public Expenditure, classifications and its effects on Indian Economy
- Understand about the objectives and tools of Fiscal Policy
- Understand about the Finance Commission and federal finance structure in India
- Understand about the Deficit Financing

### **B.Com. Vth semester**

#### **Paper I - Management Accounting**

On completion of the course, students will be able to

- Understand about the nature, role and importance of Management Accounting
- Understand in analyzing various financial statements on comparative basis by various methods
- Understand about the basic concept of Marginal Costing and its implementation in various decision making
- Understand the B.E.P analysis and uses of contribution
- Understand about the objects and needs of reporting to management

#### **Paper II - Marketing Management**

On completion of the course, students will be able to



- Understand about the nature and concepts of Marketing
- Understand about the Market Segmentation
- Understand about the Marketing Mix
- Understand about the various strategies of product development and its pricing decisions
- Understand about the distribution channel of marketing
- Understand about the Consumer Behaviour, consumer satisfaction and various buying decisions

### **Paper III - Auditing**

On completion of the course, students will be able to

- Understand about the objectives, importance and limitations of audit
- Understand about the various types of Audit
- Understand about the importance of Audit Planning and working papers
- Understand about the procedure of vouching and verification of various assets & liabilities through vouching
- Understand about the clear and qualified report of audit

### **Paper IV - Insurance Law & Practice**

On completion of the course, students will be able to

- Understand about the nature, importance, functions and limitations of insurance
- Understand about the various basic principles of Life Insurance
- Understand about the various basic principles of Marine Insurance
- Understand about the various basic principles of Fire Insurance



- Understand about the various basic principles of Motor Insurance
- Understand about the various basic principles of Workmen Compensation

### **B.Com VI Semester**

#### **Paper I - Corporate Accounting**

On completion of the course, students will be able to

- Understand about the nature of Goodwill and its valuation methods
- Understand about the nature of Shares and its valuation methods
- Understand about the sources of funds and procedure of payment under liquidation of company
- Understand about the purchase consideration, capital reserve and goodwill in the books of buyers' and sellers'
- Understand about restructuring of companies

#### **Paper II- Financial Management**

On completion of the course, students will be able to

- Understand about the nature, scope and goals of financial management
- Understand about the Working Capital and its management
- Understand about the different dimensions of working capital management
- Understand about the importance and kinds of leverage
- Understand about the nature and importance of Capital Expenditure Budgeting and its different methods
- Understand about the funds flow analysis

#### **Paper III - Human Resource management**



On completion of the course, students will be able to

- Understand about the objectives and functions of HRM
- Understand about the Recruitment and selection procedure
- Understand about the need and importance of Training program
- Understand about the objectives and methods of job evaluation
- Understand about the causes and principles of grievance and procedure of grievance redressal machinery

#### **Paper IV - Financial Markets and Institutions**

On completion of the course, students will be able to

- Understand about the financial system of Indian market
- Understand about the Money Market of India, Primary and secondary markets for money market instruments
- Understand about the constituents and instruments of primary markets, and underwriters commission
- Understand about the constituents and instruments of secondary markets, and Indian Stock Markets
- Understand about the functions and importance of Indian Financial Institutions like IDBI, SIDBI AND IFCI

### **M.Com Ist SEMESTER**

#### **Paper I- Business Management**

On completion of the course, students will be able to

- Understand about the concepts and theories of Management and Social Responsibility of managers
- Understand about the concept and process of planning



- Understand about the authority -responsibility relationship
- Understand about the process of staffing and controlling
- Understand about the Motivation and Leadership
- Understand about the proper use of Communication
- Understand about the importance of team development

## **Paper II – Statistical Analysis**

On completion of the course, students will be able to

- Understand about the trend and fluctuation
- Understand about the simple regression and linear relationship
- Understand about the association of different variables and their cause and effect relationship
- Understand about the concept of interpolation and extrapolation
- Understand about the measurement of National Income

## **Paper III - Economics of Growth**

On completion of the course, students will be able to

- Understand about the characteristics of economic growth and development
- Understand about the Capital Formation through fiscal and monetary measures
- Understand about the various theories of development
- Understand about the determination of various economic growth measures
- Understand about different model theories of economic growth

## **Paper IV - Business Environment**

On completion of the course, students will be able to



- Understand about the nature and components of Business Environment
- Understand about the Environmental Analysis and Scanning
- Understand about the Economic System and Economic Reforms
- Understand about the Political and Legal environment of business
- Understand about the Socio-Cultural environment and various International Institutions

### **M.Com II Semester**

#### **Paper I Organisational Behaviour**

On completion of the course, students will be able to

- Understand about the concept and significance of Organisational Behaviour
- Understand about the concept of Group Dynamics and process of Group Formation and its types
- Understand about the various types of Organisational Change
- Understand about the concept, features and process of Organizational Development
- Understand about the various types and approaches of Organizational Conflicts

#### **Paper II-Income Tax**

On completion of the course, students will be able to

- Understand about the Exemptions and Deductions under Income Tax Act 1961
- Understand about the assessment of Individuals and computation of their tax liability



- Understand about the assessment of H.U.F & Firms
- Understand about various provisions of Income Tax & set-off and carry forward of losses
- Understand about the deduction and collection of tax

### **Paper III- Corporate Merger & Acquisition**

On completion of the course, students will be able to

- Understand about the concept of merger and acquisition and various investment measures
- Understand about various theories and types of mergers
- Understand about various capital investment methods and decisions
- Understand about various case studies related to Mergers & Acquisition in India
- Understand about the Legal provisions under Mergers & Acquisition

### **Paper IV - International Business**

On completion of the course, students will be able to

- Understand about the nature, types and scope of International Business
- Understand about the importance and scope of International Trade
- Understand about various measures adopted by Government in International Trade
- Understand about the importance and working of various international institutions
- Understand about the various International trade related transactions



## **M.Com IIIrd Semester**

### **Paper I- Corporate Tax Planing**

On completion of the course, students will be able to

- Understand about the basic elements, objectives and limitations of Tax Planning in Corporate sector
- Understand about the Tax Avoidance and Tax Evasion
- Understand about the computation of tax in corporate sector and its assessment regarding calculation of Minimum Alternative Tax. Dividend Distribution Tax
- Understand about the various tax concessions and incentives measures in corporate decisions regarding new set-up of business
- Understand about the Tax Planning in Financial Management
- Understand about the concept of Tax Planning in various Investment Decisions and leverage decision making concerning purchase deals, renovation, shutting down e.t.c
- Understand about the concept of tax planning in respect of Amalgamation of companies

### **Paper II - Advance Cost Accounting**

On completion of the course, students will be able to

- Understand about the basic objects, importance and functions of Cost Accounting
- Understand about the accounting treatment of inventory, labour turnover and treatment of various overheads
- Understand about the Costing treatment in tender price
- Understand about the Costing treatment in Process Costing



- Understand about the Costing treatment in service sector
- Understand about the latest developments in Cost Accounting.

### **Paper III - Financial Institutions and Markets**

On completion of the course, students will be able to

- Understand about the Financial System In India and its effects on Economic Development
- Understand about the characteristics and working of Money Market and Capital Market
- Understand about the credit control measures and functions of RBI and various investment policies of Commercial Bank
- Understand about the recent development in Commercial Banking
- Understand about the concepts, objectives, functions and promotional activities of various Development Banks
- Understand about the sources and schemes of Non-Banking Financial Institutions
- Understand about role and working of SEBI

### **Paper IV- Research Methodology**

On completion of the course, students will be able to

- Understand about the objectives and methodology of research process and various sources of collection of data
- Understand about the measurement of various research design techniques
- Understand about the test of Hypotheses through Parametric and non Parametric test
- Understand about the basic principles Of ANOVA



- Understand about the techniques and interpretation of Report Writing and various mechanism applied and layout used in Report Writing

### **M.Com IV Semester**

#### **Paper I- Corporate Accounting**

On completion of the course, students will be able to

- Understand about the basic concepts of Amalgamation, Absorption and Reconstruction
- Understand about the methods of Valuation of Goodwill and Shares
- Understand about the concept of accounting relating to Liquidation of Companies
- Understand about the accounting methods relating to Holding Company
- Understand about the accounting principles of Price Level Changes

#### **Paper II- Accounting for Managerial Decision**

On completion of the course, students will be able to

- Understand about the concept, nature, objectives and limitations of Management Accounting and various responsibility centers
- Understand about the Budget and its various types
- Understand about Performance Budgeting and Zero-Base Budgeting
- Understand about the Standard Costing and Variance Analysis
- Understand about the Marginal Costing and Absorption Costing and their application in decision making



- Understand about the analysis and comparison of various financial statements with reference to Ratio-Analysis
- Understand about the concept of Reporting Techniques adopted by management

### **Paper III- Marketing Management**

On completion of the course, students will be able to

- Understand about the importance, nature and concept of Marketing
- Understand about the Marketing Mix
- Understand about the Product Planning and Product Development
- Understand about the Branding and Labeling of products through packaging
- Understand about the Consumer Behavior and factors affecting their Buying Decision Making
- Understand about the Pricing Strategies and Policies in pricing the products
- Understand about the distribution channel of marketing
- Understand about the concept of Promotional tools in terms of Advertising and Personal Selling
- Understand about the meaning and scope of Marketing Research
- Understand about the Recent issues and Developments in Marketing of services

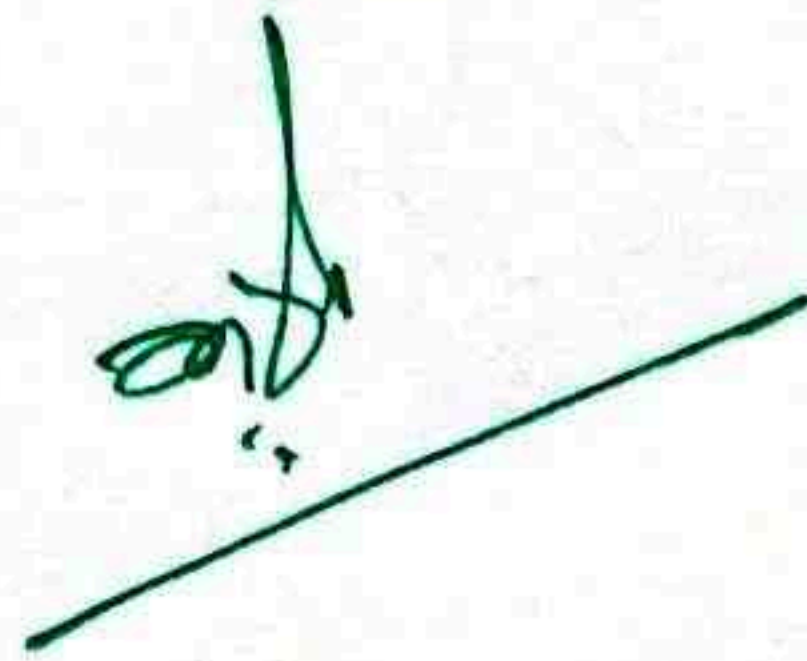
### **Paper IV - Advertising and Sales Management**

On completion of the course, students will be able to

- Understand about the nature and scope of Advertising and its various aspects
- Understand about the Advertising and Consumer Behavior



- Understand about the Advertising Plan and its various tactics
- Understand about the effectiveness of measuring Advertising
- Understand about the objectives of Sales Management and role and responsibilities of Sales Manager in Sales Organization
- Understand about the Selection and Development of Sales Force and their Training according to sales territories and Quotas
- Understand about the supervision of salesperson through meetings and Contests



प्राचार्य

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