

DEPARTMENT OF COMMERCE

Bachelor of Commerce (B. Com.)

Goals:

1. The department strives hard to inculcate its core values which are good thought, good words and good deeds in the students overall personality to live by these values.
2. Every efforts are made to encourage every student 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: Build a strong foundation of knowledge in different areas of Commerce.
- PO3: Develop the skill of applying concepts and techniques used in Commerce for real life problems.
- PO4: Inculcate reading, writing, speaking skills and Business correspondence.
- PO5: Creates awareness among society about Law and Legislations related to commerce and business.
- PO6: Use effectively recent Trends in Business, Organizations and Industries.
- PO7: Communicate effectively about Economic Environment of Country as well as World.
- PO8: Use effectively practical skills in real life related to banking and corporate world.
- PO9: Provides a platform for overall development and develop knowledge level and awareness about Recent Trends of World
- PO10: Use new technologies effectively to communicate ideas in the area of commerce.
- PO11: Critically evaluate new research findings, ideas, methodologies and theoretical frame work in specialized study.
- PO12: Work collaboratively and productively in groups.

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 demonstrate progressive affective domain development of values, the role of accounting in society and business.
- PSO3: Students will able to demonstrate quantitative and qualitative knowledge in key areas of organization behaviour.
- PSO4: Students will able to evaluate national and international issue and discussion on economic, commercial and business related topics.

Course Outcomes

F.Y.B.COM (SEMESTER-I)

112 Financial Accounting- I

CO1: Students will be able to acquire in-depth knowledge

CO2: Students will be able to acquire in-depth knowledge

CO3: Students will be able to understand the process and importance of conversion of single entry into double entry system

CO4: Students will gain knowledge about GST and its implications.

114 (A) Business Mathematics and Statistics – I

CO1: Students will be able to apply concepts of interests and annuities to calculate EMI, prepare amortization schedule, calculate insurance premiums etc.

CO2: Students will be able to calculate dividend, brokerage on shares and mutual funds. Also, students will be able to identify the contribution of shares and mutual funds in systematic investment plans and to select best investment options

CO3: Students will be able to recognize and classify different types of data. Students will be able to take a sample of appropriate size using suitable method of sampling.

CO4: Students will be able to calculate measures of central tendency and measures of dispersion. Students will be able to use appropriate measure of central tendency or measure of dispersion for given data to given problems from business or economics.

115-A Organizational Skills Development-I

CO1: Conceptual Clarity on meaning of Modern Office, internal and external factors of an office environment.

CO2: Conceptual clarity on the meaning of scientific office management and understanding various techniques for scientific management.

CO3: Technical skills and Critical analysis skills.

CO4: Development of Technical and Analytical abilities.

116 – D Consumer Protection and Business Ethics

CO1: Acquaint Knowledge and maturity to understand the consumer's interest.

CO2: To get training to face emerging issues. To seek career opportunity in this field.

CO3: To Acquaint knowledge and application of laws

CO4: To defend and safety in e commerce. To learn e skills.

F.Y.B.COM (SEMESTER-II)

122 Financial Accounting-II

CO1: Acquaint themselves with Computerized accounting, its application and utility.

CO2: Understanding the accounting process of accounting of charitable trusts

CO3: Analyzing, interpreting and communicating the information contained in basic financial statements and explain the limitations of such statements

CO4: Learning the concept of intangible assets and the methods of their valuation

CO5: Understanding the process and methods of leasing.

124(A) Business Mathematics and Statistics – I

CO1: Students will be able to apply the theory of matrices to solve business and economic problems.

CO2: Students will be able to represent business and economic optimization problems involving two variables as LPP and solve those problems using graphical method

CO3: Students will be able to predict the type of relationship between bivariate data. Students will be able to predict the value of unknown from given bivariate data.

CO4: Students will be able to compute different index numbers. Students will be able to compute cost of living

125-A Organizational Skills Development-II

CO1: Conceptual Clarity Goal Setting and Goal Measurement, Enhancing the Time Management Skills

CO2: Enhancing Communication Skills, Usability of latest communication media

CO3: Development Technical and analytical skills

CO4: Development of Technical skills

126 (D) Business Ethics-II

CO1: Acquaint knowledge and maturity to understand the Business Ethics

CO2: Application of CSR in various section

CO3: To analyze corporate governance in India

CO4: To understand and achieve sustainable development

S.Y.B. COM (SEMESTER-III)

231 Business Communication

CO1: Understanding of basic knowledge of Business Communication

CO2: Understanding of basic knowledge of Business Communication

CO3: Understanding the knowledge about soft skills.

CO4: To create awareness about soft skill among the students

232 Corporate Accounting

CO1: Developing understanding on applicability of various Accounting Standards

CO2: Knowledge about types of profit and their apportionment

CO3: Conceptual Clarity and Practical understanding

CO4: Analytical skills enhancement and Decision-making skills of students will be developed

234 Business Management

CO1: Students will get an idea about the basic managerial process

CO2: Students will get an idea about how planning works in real life.

CO3: Students will understand the process of implementation of both the concepts

CO4: Students will understand importance of proper direction and team work.

235 Elements of Company Law

CO1: Acquaint with knowledge and maturity to understand Company law 2013

CO2: To Acquaint knowledge and application of formation and incorporation of Company

CO3: To understand the knowledge about the principal documents of the company.

CO4: To inculcate skills and knowledge about the share capital of the company.

136E Cost and Works Accounting

CO1: To remember and understand basic concept of cost accounting. Development of an overall outlook of Cost Accounting

CO2: Ability to prepare a cost sheet

CO3: Ability to understand which procedures are used for purchasing the material 2) Understand the documentation for purchase procedures

CO4: Understanding methods used for controlling the inventory.

S.Y.B. COM (SEMESTER-IV)

241 Business Communication –II

CO1: Understanding of basic knowledge of Report Writing and Internal Correspondence and Import-Export Correspondence.

CO2: Learning the Recent Trends in Business Communication.

CO3: To create ability among the students for Drafting of Business Letters.

CO4: To create ability among the students about Writing Formal Mails and Blog writing

CO5: To create ability among the students about Writing and Internal Correspondence

CO6: Also understanding the knowledge of Recent Trends in Business Communication.

242 Corporate Accounting-II

CO1: Developing understanding on accounting procedure for Holding companies.

CO2: Conceptual understanding, Practical application skills in the process of accounting for Absorption.

CO3: Practical understanding on Process of Liquidation on companies

CO4: Updating of Knowledge on recent advances in the field of Accountancy.

244 Business Management-II

CO1: Students will get an idea about how leadership influences organizational success

CO2: Students will understand the significance of coordination and control in modern business management.

CO3: Students will understand the significance of coordination and control in modern business management.

CO4: Students will come across various emerging trends in management

245 Elements of Company Law-II

CO1: To Acquaint knowledge and maturity to understand Company management

CO2: To Acquaint with knowledge and role of key managerial person of the Companies and Rules about CSR.

CO3: To get training in to various types of meeting and procedure.

CO4: To enhance skills and knowledge about the E- governance of the company and winding-up of the company.

CO5: To be able to appreciate the emerging E Governance and E- filing under the Companies Act, 2013. Learn the winding up of company.

246 E Cost and Works Accounting

CO1: Understanding various methods used in the pricing of the issue of materials

CO2: Enabling to calculate wage payment and incentives.

CO3: Understanding the process of job analysis, job evaluation and merit rating.

CO4: Insight into recent processes used for cost reduction

T.Y.B.COM (SEMSTER-V)

351 Business Regulatory Framework-I

CO1: Acquaint knowledge and maturity to understand Contract Law.

CO2: To give Comprehensive insight about the emerging trend of Arbitration and conciliation and its regulatory mechanism

CO3: Comprehensive understanding about the sale of Goods Act. Acquaint knowledge about ownership and delivery of goods.

CO4: Understand the nature of partnership, Rights and duties of Partner Handling the registration and dissolution of the partnership. Acquaint Knowledge about LLP

CO5: Understand the concept of Contract and its contents. Equip the students with knowledge of nature and performance and breach of Contracts

352 Advanced Accounting-I

CO1: Developing understanding on applicability of various Accounting Standards

CO2: Knowledge about of the Accounting for Capital Restructuring

CO3: Conceptual Clarity and Practical understanding of preparation of final accounts of banking companies.

CO4: Developing knowledge about Investment Accounting

354 Auditing

CO1: Acquaint with knowledge and maturity to understand concept of Auditing, types of Audit and Audit Process.

CO2: Conceptual Clarity and Practical understanding of Vouching Verification and valuation and Types of Audit Report.

CO3: Practical knowledge about appointment, reappointment and other related provision. Practical knowledge about Tax Audit as per I.T. Act 1961 (Form 3CA, 3CB & 3CD)

CO4: Understanding new concepts under Audit of Computerized Systems & Forensic Audit

CO5: will know about the various sources of Finance available for raising corporate capital

355 – E Cost and Works Accounting - II

CO1: To remember and understand the concept of overhead and classification of overheads

CO2: Understanding the significance of overheads in the total cost of product/service.

CO3: Ability to understand the stages in the process of accounting overheads.

CO4: Application of accounting treatment for under and over absorption.

CO5: Knowledge about detection of overheads to different activities

356-E Works Accounting-III

CO1: Development of overall outlook of Marginal Costing.

CO2: Develop the knowledge about preparation of various types Budgets

CO3: Understand the implementation of Interferer comparison

CO4: Understand the implementation of modern costing environment

T.Y.B.COM (SEMSTER-VI)

361 Subject Name: Business Regulatory Framework-II

CO1: To develop general awareness of Business Law among the students.

CO2: To understand the various statutes containing regulatory mechanism of business and its relevant provisions including different types of partnerships.

CO3: To have a understanding about the landmark cases/decisions having impact on business laws

CO4: To create awareness among the students about legal environment relating to the business activities and new ways dispute resolutions provided under Arbitration Act.

CO5: To acquaint the students on relevant developments in business laws to keep them updated.

CO6: To enhance capacity of learners to seek the career opportunity in corporate sector and as a business person.

362 Paper: Advanced Accounting – II

CO1: To acquaint the student with knowledge about the legal provisions regarding preparation and presentation of final accounts of Co-operative Societies.

CO2: To empower to students about the branch accounting in simple.

CO3: To make aware the students about the conceptual aspects of various recent trends in the field of accounting especially forensic accounting, accounting of CSR activities, accounting of derivative contracts and Artificial Intelligence in Accounting.

CO4: To understand the procedure and methods of analysis of financial statements.

364 Subject: Auditing & Taxation – II

CO1: To understand the basic concepts of Income Tax Act, 1961 and create awareness of direct taxation among the students.

CO2: To understand the income tax rules and regulations and its provisions.

CO3: To have a comprehensive knowledge of calculation various types of income.

CO4: To know the recent changes made by the finance bill (Act) every year and its impact on taxation of person.

CO5: To acquaint the students on Income tax department portal (ITD), e-filing and e-services mechanism relating to Assessee.

365-E Subject Title -: Methods of Costing

CO1: To provide knowledge about the various methods of costing.

CO2: To understand the applications of different methods of costing in manufacturing and service industries.

CO3: To enable students to prepare cost statements under different types of manufacturing industries and Service Industries

CO4: To build the applicability of cost accounting standards in the method of costing.

366-E Name -: Techniques of Cost Accounting and Cost Audit

CO1: To impart knowledge about Standard Costing and Variance Analysis

CO2: To learn about pricing policy and its implementation.

CO3: To know the related Cost Accounting Standards and Cost Management practices in specific sectors

CO4: To provide a conceptual understanding of procedures and Provisions of Cost Audit.

M.Com

Programme Outcomes

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

- PO1: Aware the internal and external effects in developing business strategy.
- PO2: Express an understanding of the tools and techniques necessary for research in Business.
- PO3: Trained the students' well-acquainted regarding current financial structure.
- PO4: Versatile the nature of HRM and the study of linkage between labour and management.
- PO5: Inculcated students to acquire sound knowledge, concept and structure of capital market and financial services.
- PO6: Develop competence with their usage in managerial decision making and control.
- PO7: Identify the role of production and operation functions in business.
- PO8: Illustrate the implications of various financial ratios in decision making.
- PO9: Correlate the manufacturing technology and its role in developing business.
- PO10: Criticize the business ethics and professional values in running business.
- PO11: Gain ability to solve problems relating to Company Accounts, Valuations and special types of situations.
- PO12: Equip with the advanced knowledge of techniques and methods of planning and executing the management audit.

Programme Specific Outcomes

- PSO1: Students will be able to apply basic skills learnt in commerce necessary for analysis of various problems in management accounting, strategic management and Production & Operation Management.
- PSO2: Students will demonstrate progressive affective domain development of values, the role of advanced accounting in society and business.
- PSO3: Students will be able to demonstrate quantitative and qualitative knowledge in key areas of Industrial Economics and Human resource management.
- PSO4: Students will be able to evaluate national and international issue and discussion on

income tax, business tax and corporate related topics.

Course Outcomes

M. Com Part-I (SEMESTER-I)

101 Management Accounting

CO1: Student will understand the concept of Marginal Costing, its applications, different techniques, of managerial cost accounting and Fixed and Variable Cost Analysis in decision making process.

CO2: Understand the concept of budget and budgetary control, types of budgets and preparation of functional budgets in an organization.

CO3: Understand the concept of Working Capital Management, determination of working capital, components of working capital and accounts receivable and inventory management.

CO4: Student will understand the concept of Financial Accounting and its limitations, emergence of Management Accounting and Cost Accounting, its advantages and distinction between Management Accounting and Cost Accounting

102 Strategic Management

CO1: Conceptual Clarity on Strategic management

CO2: Development effective Strategy formulation and analytical ability and Skills to design Strategic Plan

CO3: Development of Applicability skills and Technical skills

CO4: Development of Technical and Analytical abilities

107 Advanced Cost Accounting Group-C

CO1: Development of overall outlook of Cost Accounting

CO2: Understanding the related weightage of employee cost in the total cost of product/service

CO3: Understand the significance of overheads in the total cost of product/service

CO4: Understand formats of cost sheets as per Industry Specifications

108 Costing Technique Examinations and Responsibility Accounting Group-C

CO1: Understand Budget Preparation Process

CO2: Understand the impact of adverse and favourable variances on cost of a product/service

CO3: Understand the industry specific cost ratios.

CO4: To understand the importance of various tools to evaluate the business centers.

M. Com Part-I (SEMESTER-II)

201 Financial Analysis and Control

CO1: Application of IT for financial analysis

CO2: Understanding basics of financial analysis

CO3: To gain knowledge of practically comparing financial results of different years and different

CO4: Understand the importance of cash liquidity in an organization. To understand the computation of cash and fund flows under operating, investing and financing categories Companies. Develop the skill of appropriate use of different ratios to evaluate the financial performance of entities

202 Industrial Economics

CO1: Will get an overview of industrial economics

CO2: Will know about the concepts used in industrial economic

CO3: Students will understand the theories of industrial location

CO4: Students will know about industrial imbalance in India

CO5: Students will know about industrial productivity and efficiency

CO6: Students will know about industrial productivity, size of firms etc.

CO7: Students will know about industrial finance and its sources

CO8: Students will understand problems of small and micro industries in India

207 Application Cost Accounting Group-C

CO1: Learners must be able to reconcile the cost and financial data

CO2: Understand the concepts of PLC and VCA

CO3: Understand the Cost Distortions in Traditional Costing and compare it with ABC.

208 Cost Control & Cost System Group –C

CO1: Students must understand the role of Marginal Costing in short term decision making.

CO2: Understand the relevance of pricing

CO3: Students will be able understand process of installation of costing system.

CO4: Develop insight into Cost Reduction and Cost Control technique & to understand measurement of productivity

M. Com Part-II (SEMESTER-III)

301 Business Finance

CO1: Students will be able to understand the role and importance of corporate finance, and learn the calculation value of money.

CO2: Students will be able to understand the financial planning, theories of capitalization and estimation of finance need of firm.

CO3: Students will be able to learn the sources of finance to be tapped for running business successfully.

CO4: Students will be able to apply best practice in working capital management.

302 Research Methodology For Business

CO1: Students will be able to understand the role and importance of corporate finance, and learn the calculation value of money.

CO2: Students will be able to understand the financial planning, theories of capitalization and estimation of finance need of firm.

CO3: Students will be able to learn the sources of finance to be tapped for running business successfully.

CO4: Students will be able to apply best practice in working capital management.

307 Cost Audit Group-C

CO1: Understand importance of cost audit

CO2: Understand the role and responsibility of cost auditor

CO3: Able to prepare plan for cost audit

CO4: Able to understand how to draft Cost Audit Report.

308 Management Audit Group-C

CO1: Understanding importance of management Audit

CO2: Understanding The Procedure Of Management Audit

CO3: Understanding Corporate Image In Management Audit

CO4: Able To Understand Different Areas Of Management Audit

CO5: Help To Understand Operational Audit.

M. Com Part-II (SEMESTER-IV)

401 Capital Market & Financial Services

CO1: Students will be able to learn the importance and working of capital market.

CO2: Student will be able to understand the working of BSE and NSE, and OTCEI in detail.

CO3: Students will be able to know the role of intermediaries, Mutual funds. Portfolio

management.

CO4: Students will be able to know the role of SEBI in regulating stock exchanges and investors education, financial advisors.

402 Industrial Economic Environment

CO1: Will understand the impact of economic and non – economic factors affecting industrial environment

CO2: Will understand role of various types of industries in India like small scale industries, public sector industries, MNCs etc.

CO3: Critically evaluate industrial policies in India

CO4: Analyze the impact of new industrial policy adopted by India

CO5: Will understand role, progress and problems of manufacturing and service industries in India

407 Recent Advances in Cost Auditing and Cost System

CO1: Understand Cost Accounting Standards in depth Audit

CO2: Understand GST and Productive Audit

CO3: Understanding ERP

CO4: Able to understand different areas of recent changes

