

Course/ Subject Outcome

B.COM. SEM I

FINANCIAL ACCOUNTING – I:

- To make aware the students with basic concept of Financial Accounting
- To create awareness among students regarding concepts and convention of accounting.

BUSINESS ORGANISATION:

- To make students familiar with the modern management practices being used by the corporate world.
- To obtain theoretical knowledge about the firm by focusing on business organisation and functions of management among students like planning, decision-making, organization, and control activities.
- To expose the students for applicability of recent trends in management practices.

COMPANY LAW:

- The students will understand the statues under the new companies act and the difference between the old and the new act
- The students will be appraised with the latest developments in the corporate sector.

BUSINESS ECONOMICS-I:

On completion of the course, the students will be able to:

- Understand Social Responsibility of business towards various stakeholder of business.
- Understand the importance of Business Decisions and types of business decisions.
- Define Micro and Macro Economics and to identify its advantages and disadvantages.
- Explain Law of Demand, Elasticity of Demand, Demand Forecasting,
- Understand production function,
- Identify different types and theories of Cost and Revenue
- Demonstrate law of supply and elasticity of supply

B.COM. SEM II

STATISTICS AND BUSINESS MATHEMATICS:

- Motivate in students an intrinsic interest in statistical thinking.
- Students will be able to understand basics of statistics needed to enter the job force.
- Students will be able to communicate key statistical concepts to non-statisticians.

BUSINESS MANAGEMENT:

- Modest attempt to help young students for understanding the subject in a systematic manner with lucid exposition of its different facts

SECRETARIAL PRACTICE:

- To appraise the students with the functions and responsibilities of a company secretary as per the latest law.
- The students will learn the various formats to be prepared and compliance required to be adhered by a secretary

BUSINESS ECONOMICS-II:

On completion of the course, the students will be able to:

- Define market and classify market structure.
- Understand meaning of Firm and Industry and its objectives and also to differentiate between Industry and Firm.
- To analyze the Pricing of Products-Cost based pricing, Customer-based pricing, Competitor-based pricing.
- Understand Perfect and Imperfect competition market(Perfect Competition, Monopoly, and Monopolistic Competition) its features and price-output determination
- Demonstrate marginal productivity theory of distribution, theory of wages, identify different types of rent, and illustrate different theories of rent, interest and profits.
- Define and explain the process of calculating national income, identify its components, methods of measuring National Income, Difficulties in National Income Accounting.
- To understand the concept of Business Cycles its features, analyze different phases of Business Cycles, understand the Causes and lay policies and remedies of to control Business Cycles.

B.COM. SEM III

FINANCIAL ACCOUNTING – II:

- The objective of this course is to expose students to advanced accounting issues and practices.
- To facilitate the students to know company final accounts.
- To enable the students to prepare financial statements of Insurance and Bank Companies

BUSINESS COMMUNICATION AND MANAGEMENT:

- Understand the importance of being an effective business communicator in today's changing workplace

MONETARY ECONOMICS-I:

After completion of the course the students will be able to:

- Demonstrate the meaning and function of money, monetary and paper system, illustrate various version of quantity theory of money, Paper Currency and Methods of Note Issue – Fixed Fiduciary Method, Proportionate Reserve Method, Minimum Reserve Method.
- Illustrate the meaning of inflation and deflation, identify different kinds of inflation, causes and effects of inflation and deflation on the economy, describe different remedial measures to control inflation and deflation.
- Understand the concept of Money Market, its objectives, importance and instruments of Money market.
- Develop ideas about Monetary Policy and Fiscal Policy, its objectives, need, importance, and realize its role and impact on economy.
- Understand concept of public finance, sources of finance both public and private, illustrate Importance of Public Finance analyze principle of Public Finance and Theory of Maximum Social Advantages & Criticism.

BUSINESS LAW:

- After the course completion students will understand the basic business laws as required.
- The students will be able to tackle the basic legal issues that arise in the course of business.

B.COM. SEM IV

FINANCIAL ACCOUNTING IV:

- Attempts to familiarize the students with the latest developments taking place in the standards as well as practice of accounting like banking companies, general insurance companies
- Understand the concept of valuation of goodwill and liquidation of company with practical.

MONETARY ECONOMICS-II:

After completion of the course the students will be able to:

- Identify types of banks, explain the meaning and function of commercial banks, illustrate how banks create credit, and suggest the instruments to control credit also demonstrate Investment Policy of Commercial Banks.
- Understand the meaning of Non Performing Assets in commercial banks, and its causes and remedial measures to reduce NPA's
- Develop ideas about E-Banking and Core Banking such as ATM(Automated Teller Machines). Credit Cards, Plastic Cards, Smart Cards, ePurse, Laser cards, EFT(Electron Fund Transfer), ECS(Electronics Clearing System) and its importance, advantages and disadvantages.
- Understand Bank and Customer Relationship and its types. Make them aware of the Opening, Operating and closing of various Bank Account and Demat Account- its Advantages. Analyze different methods of Calculating Interest Rates on Deposits and on loans..

INCOME TAX:

- To make aware about agricultural income, residential status and incidence of Tax.
- To understand the provisions and procedure to compute income under head salaries, House Property and other sources.
- To understand the various deductions to be made from gross total income u/s 80C to 80 U in computing total income.

SKILL DEVELOPMENT:

- In keeping with the directives of the Govt. of India the course will equip the students with basic skills required to succeed in organizations and also make them better human beings

B.COM. SEM V

FINANCIAL ACCOUNTING – IV:

- The subject will make the students aware about the concept of amalgamation, absorption and reconstruction.
- The students will understand the accounts of public utility companies and various aspects of valuation of shares

COST ACCOUNTING:

- The students will be able to fill the tender by understanding the elements of cost.
- The students will be able to implement costing in process costing and contract costing.

AUDITING:

- To understand the fundamental concepts of auditing and to give knowledge about preparation of audit report under different provisions

INDIAN ECONOMY-I:

On completion of the course students will be able to:

- Develop ideas of the basic characteristics and objectives of Indian Economic Planning, History of Economic Planning in India have knowledge on achievements and shortcomings of India's Economics Planning. Understand Regional Planning and its challenges.
- Understand NITI Aayog its aims, objectives and structure, demonstrate the approaches from Economic Planning to NITI Aayog and find differences in the two approaches.
- Understand Economic Growth and Economic Development, have knowledge on the various characteristics of Underdeveloped/ Developing countries, illustrate broad features of Indian Economy.
- Develop ideas of the Infrastructure and Transport System in India- Railways, Road, Water and Air Transport and realize its role and importance.
- Understand causes and impact of population growth/explosion and its distribution, translate and relate them with economic development, develop ideas of Population Policy measures adopted to control population.
- Gain knowledge of Employment and Unemployment its Trends, Structure of Employment in India. Develop ideas of estimates of Unemployment, Urban and Rural Unemployment, illustrate Causes, Effect, and suggest appropriate measures such as Government Policy for Removing Unemployment.

MARKETING MANAGEMENT:

- To create awareness about Market and Marketing
- To establish link between Commerce, Business and Marketing.
- To understand the basic concept of Marketing
- To understand marketing philosophy and generating ideas for marketing research.
- To know the relevance of marketing in modern competitive world.
- To develop an analytical ability to plan for various marketing strategy

BUSINESS FINANCE – I:

- Develop understanding of overall role and importance of the finance function.
- Student will learn how to take decision in different business situation.

B.COM. SEM VI

FINANCIAL ACCOUNTING – V:

- Identify and understand the concept of holding company and insurance claim.
- Students will be able to state the use of accounts of investment accounts and profit prior to incorporation in organization.

MANAGEMENT ACCOUNTING:

- To prepare the students regarding application of management accounting in decision making functions and use of various tools and techniques of management accounting as per the requirement

BUSINESS FINANCE II:

- Develop understanding about Financial Market and its various segments in India.
- Provide an introductory knowledge of the operation in Financial Market and role of non banking financial companies.

INDIAN ECONOMY-II:

On completion of the course, the students will be able to:

- Understand the role of Agriculture in Indian Economy, illustrate Cooperative Farming and Marketing. Make aware about Green Revolution its Impact and constraints, realize the Causes of Low Agricultural Productivity and suggest remedies.
- To clear concepts of Agriculture Marketing its Problems and Remedies. Illustrate Sources of Agriculture Finance such as NABARD(National Bank for Agriculture and Rural Development).
- Explain the concept MSME (Micro Small & Medium Enterprise) its Role, Performance, problems and Remedies. Demonstrate the Role of Public Sector Industries, illustrate Privatization of Public Sector Industries, Methods of Privatization Policy in India. Explain Arguments in favor and against privatization, have knowledge on Industrial Sickness in India its Causes, Effects and Remedial measures.
- Grasp the Importance of Service Sector in India and its growth. Understand Major Government's reforms in Service sector, realize its Challenges and Opportunity in India's Service Sector, analyze Composition and Direction of India's Exports and Imports, India's Balance of Payment position, know the causes and effects of deficits in the balance of payments,
- Find out Contribution of Indian Economic Thinkers in economic development such as Mahatma Gandhi, Pandit Dindayal Upadhyaya, Dr. B. R. Ambedkar and Dr. Ram Manohar Lohiya.
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HUMAN RESOURCE MANAGEMENT:

- To deal with the concept of Human Resource management and Qualities needed for an ideal Human Resource Managers.
- To give the clear idea about Recruitment and Selection.
- To give explanation about the concept of Labour Welfare and Collective bargaining.
- To know about Human Resource Planning and Accounting

ADVANCED STATISTICS:

- Students will be able to understand the utility and application of correlation, regression.
- Students will get an understanding about Index numbers. They will be able to understand the various components of Time Series and practical application of Trends.

M. COM.

M.COM. SEM I

ADVANCED FINANCIAL ACCOUNTING:

- To create awareness among the students about advanced accounting issues, practices and also to make aware the students regarding various reforms adopted like Ind AS.

INDIAN FINANCIAL SYSTEM:

- Develop understanding about Financial Market and its various segments in India.
- Create understanding of Life and General Insurance.
- Understanding the details of Indian Banking System.
- Provide an introductory knowledge of the operation in Financial Market and role of non banking financial companies.

MANAGERIAL ECONOMICS:

After completion of the course the students will be able to:

- Understand the concept of Managerial economics its importance in Business Decisions.
- Define Micro and Macro Economics and to identify its advantages and disadvantages.
- Explain Law of Demand, Elasticity of Demand, Demand Forecasting,
- Understand production function,
- Identify different types and theories of Cost and Revenue
- Demonstrate law of supply and elasticity of supply
- To understand the concept of Business Cycles its features, analyze different phases of Business Cycles, understand the Causes and lay policies and remedies of to control Business Cycles.

MARKETING MANAGEMENT:

- The students will learn the basic marketing skills. The subject will give them the basic idea about marketing and help in making the appropriate subject choice for further specializations.

M.COM. SEM II

Research Methodology:

After completing this course, each student will be able to:

- Understand concept of research and illustrate the types of research and research approaches
- Demonstrate knowledge of research processes (reading, evaluating, and developing);
- Perform literature reviews using print and online databases
- Identify, explain, compare, and prepare the key elements of a research proposal/report
- Define research designs and develop ideas about research designs for various types of research
- Understand the concept of quantitative and qualitative research
- Describe sampling methods, measurement scales and instruments, and appropriate uses of each;
- Clear the concept of hypothesis and illustrate the steps for hypothesis testing
- Explain the rationale for research ethics, its importance
- Find out different areas of research

HUMAN RESOURCE MANAGEMENT:

- To provide an introductory knowledge to students about human resource management and to understand its relevance in the organization.
- To Know the elements of the HR function (e.g. – recruitment, selection, training and development, Job evaluation etc.) and be familiar with each element's key concepts & terminology;

ADVANCED COST ACCOUNTING:

- The students will be acquainted with the practical approach of Cost Accounting based on theoretical approach of the subject and also to make aware the students regarding significance of Cost Accounting in controlling the cost.

COOPERATION:

- To deal with principles and importance of Cooperation, Cooperative movement in India and achievement of Cooperative movement in social and economic spheres.
- To know about rural Cooperative credit institutions- Short and long term credit structure, Urban Cooperative banks, NABARD and Cooperative banks and Audit of Cooperative banks.

- To give knowledge about rural artisans and Cooperatives, Cooperatives, Cooperative Agricultural production and Marketing in India, Peoples participation in rural development and community development programme in India.
- To give a glossary of Globalization and Cooperation. It deals with effects of Globalization on Cooperative movement, challenges and Opportunities before Cooperatives under Globalization and prospects of the Cooperative movement in India under Globalization.

M.COM. SEM III

ADVANCED MANAGEMENT ACCOUNTING:

- To prepare the students regarding application of management accounting in decision making functions and use of various tools and techniques of management accounting as per the requirement.

STATISTICAL TECHNIQUES:

- Students will be able to understand basic theoretical and applied principles of statistics.
- Instill the belief that Statistics is important for research. Students will be able to prepare a research project.

COMPUTER APPLICATION IN COMMERCE:

- To understand the concept of Networking.
- To deal with the concept and functions of Word Processing.
- To understand various functions of Spread Sheet and its application.
- To learn various Computerized Accounting functions and its applications in business.

SERVICE SECTOR MANAGEMENT:

- To give a gist of various aspects of service sector and its management in the current economic environment with changing dimensions.

DIRECT TAXES:

- To give knowledge of two heads in income tax – income from profession and capital gains
- Students will be able to state the use of various deductions to reduce the taxable income
- Introduction to wealthy tax and gift tax

ENTREPRENEURSHIP DEVELOPMENT:

- To learn the concept of Entrepreneurship and Entrepreneurship trends
- To have the ability to discern entrepreneurial traits.
- Know the parameters to access opportunities and constraints for new business ideas.
- Understand the systematic process to select and screen business ideas.
- Design strategies for successful implementation of ideas.

- To write a business plan.
- To know about various financial Incentives for Entrepreneur.
- To understand about the concept and issues in small business marketing.

M.COM. SEM IV

INTERNATIONAL BUSINESS ENVIRONMENT:

- To understand the concept of international business environment.
- To give knowledge regarding all the global business aspects.

OPERATION RESEARCH:

- Imparting knowledge about Operation Research Terminologies like Linear Programming, Transportation, Assignment, Replacement & Inventory Models
- Understanding Practical aspects of Operations Research to solve problems faced during Logistic issues for Cost minimization

INDIRECT TAX:

- To impart the basic knowledge of GST and custom law and practical approach.
- Registration process under GST law and GST tax liability.
- Basic concepts of custom law

E COMMERCE:

- The students will be able to practically use E commerce in their daily transactions.
- The students will know the utility of various platforms under Ecommerce

COMPANY LAW:

- The students will know the nuances of company law after the introduction of the latest act.
- The duties and responsibilities of the secretary will be known to the students.

PROJECT:

- Basic research methodology concepts will be known to the students as they prepare a project report