

## NAME OF THE PROGRAM: COMMERCE (PG)

### Program Outcome

- To provide a systematic and rigorous learning and exposure to Banking and Finance related disciplines.
- To train the student to develop conceptual, applied and research skills as well as competencies required for effective problem solving and right decision making in routine and special activities relevant to financial management and Banking Transactions of a business.
- To acquaint a student with conventional as well as contemporary areas in the discipline of Commerce.
- To enable a student well versed in national as well as international trends.
- To facilitate the students for conducting business, accounting and auditing practices, role of regulatory bodies in corporate and financial sectors nature of various financial instruments.
- To provide in-depth understanding of all core areas specifically Advanced Accounting, International Accounting, Management, Security Market Operations and Business Environment, Research Methodology and Tax planning.

### Program Specific Outcome

After Completing Masters in Commerce students are able to:

- Develop an ability to apply knowledge acquired in problem solving.
- Ability to work in teams with enhanced interpersonal skills and communication.
- The students can work in different domains like Accounting, Taxation, HRM, Banking and Administration.
- Ability to start their own business.
- Ability to work in MNCs as well as pvt, and public companies.
- To develop team work, leadership and managerial and administrative skills.
- Students can go further for professional courses like CA/ CS/CMA/CFA

### Course Outcomes

#### M.COM (PART I) AND (PART II)

##### Semester I

##### I-1001: Management Concept and Organisational Behaviour

- To provide in depth knowledge about process of formation of group behavior in an organization set up.
- To make the students understand various concepts of organization behaviour.
- To make them understand the importance of the group and how to take decision as group.

##### I-1002: Direct Tax

- The student will be versed in the fundamental concepts of different aspects of income tax.
- The students can understand Income Tax system properly, and can get the knowledge of different tax provisions.
- To give knowledge about Submission of Income Tax Return, Advance Tax, and Tax deducted at Source, Tax Collection Authorities under the Income Tax Act, 1961.

### **I-1003: Statistical Analysis**

- To develop logical reasoning ability in decision making.
- To apply various parametric and non- parametric tests in the real life case situation.
- To make decisions under uncertain business situations.
- To bring out clearly the importance of statistics in solving different research problems

### **I-1004 : Computer Application in Business**

- Gain familiarity with the concepts and terminology used in the development, implementation and operation of business application systems.
- Explore various methods that Information Technology can be used to support existing businesses and strategies.
- Investigate emerging technology in shaping new processes, strategies and business models.
- Achieve hands-on experience with productivity/application software to enhance business activities.
- Accomplish projects utilizing business theories, Internet resources and computer technology.
- Work with simple design and development tasks for the main types of business information systems

### **I-555: Computer Application in Business- Practical**

- Ability to understand the Software concepts and their applications.
- Ability to practice and develop software for interpretation and analysis of data.
- Ability to use the techniques, skills, and modern Software tools necessary for software Development.

## **Semester II**

### **I-2001: Indirect Tax**

- To provide understanding of Indirect Taxes and to learn the rules and their applications to different business situation.
- To make aware about the principles underlying the Goods and Service Tax.
- To familiarize with basic concepts of GST and Customs Duty

### **I-2002: Corporate Financial Accounting**

- To describe the basic understanding and issuing Describe the basic understanding and issuing principles & Procedures of Accounting Standards, Ind AS & IFRS.
- To interpret and illustrate the Investment Accounts with relevant accounting standard.
- To explain Accounting for Voyage Accounts, & Royalty Accounts.
- To learn the deep insight of all the accounting aspects of liquidation of company.
- To describe accounting treatments for corporate events like Amalgamation, Reconstruction and Restructuring and interpreting the relevance of various accounting regulations and provisions related to such events in context of existing legal and regulatory environment.

### **I-2003: Marketing Management**

- Demonstrate strong conceptual knowledge in the functional area of marketing Management.

- Demonstrate effective understanding of relevant functional areas of marketing Management and its application.
- Demonstrate analytical skills in identification and resolution of problems Pertaining to marketing management.

### **I-2004: Corporate Laws**

- To make them familiarized with the concept of corporate governance and the role and importance of its stakeholders.
- To make them understanding the principles, theories and models of corporate governance.
- To familiarized them with the legislative framework of corporate governance in India
- To familiarize them with the concept of Corporate Social responsibility and issues relating to corruption, code of ethics, and environment.

## **Semester III**

### **I-3001: Management Accounting**

- To understand the basic concepts of management accounting
- To understand the analysis of financial statements by using various methods
- To enable the students to understand different ratios used for analyzing financial Statements
- To helps the students to prepare fund flow statement for the business organization
- To helps the students to prepare the cash flow statement required for the business

### **I-3002: Financial Management**

- To develop knowledge about Business Finance and the background of Accounting and Management
- To make students aware about the challenges and opportunities of Financial Management

### **I-3003: Strategic Management**

- To provide understanding of the Tasks, Functions and Skills of strategic management and latest developments.
- To aware the students about principles and functions of strategic management.

### **I-3004: Security Analysis & Portfolio Management**

- To provide them the basic introduction to portfolio theory and study various methods of modeling the risk associated with stock investment such as CAPM and arbitrage pricing theory.
- To encourage them to apply stock and option valuation models in portfolio management

### **I-3005: Documentation and Reporting (Practical)**

- Identify key reference documents to help guide the structure and style of report or proposal;
- Provide basic knowledge of different deeds e.g. Partnership deed, power of attorney etc.
- Provide writing skill.

## **Semester IV**

### **I-4001: Human Resource Management**

- To explain the students with in-depth knowledge of HRM.
- To develop among student various practices followed by HR managers.
- To create understanding about recent trends and innovations in HRM

### **I-4002: Operation Research**

- To identify and develop operational research models from the verbal description of the real system.
- To understand the mathematical tools that are needed to solve optimization problems.
- To use mathematical models to solve the proposed models.
- To develop a report that describes the model and the solving technique, analyse the results and propose recommendations in language understandable to the decisionmaking processes in Management Engineering.

### **I-4003: Marketing Research**

- Understand the process of marketing research and its different processes
- Identify sources of information
- Understand different research methods
- Apply selected research methods
- Analyse and interpret both qualitative and quantitative data
- Conduct and analyse a focus group discussion
- Build a simple questionnaire from a web-based survey administration site.

### **I-4004: Managerial Economics**

- To make them understand how to apply the economic way of thinking to individual decisions and business decisions.
- To make them understand the different approaches to theories of firm, Demand estimation and, costs of production and how they affect short and long run decision.
- To make them understand how to derive the equilibrium conditions for cost minimization and profit maximization.
- To make them understand economies of scale, diseconomies of scale, Expansion Path and Ridge Line, and how each affects the cost of production.

### **I-855: Viva- Voce**

- To make them able to choose an appropriate topic for study and will be able to clearly formulate and state a research problem.
- To make them able to compile the relevant literature and frame hypotheses for research as applicable.
- To make them able to plan a research design including the sampling, observational, statistical and operational designs if any.
- To make them able to compile relevant data, interpret & analyse it and test the hypotheses wherever applicable.
- To make them able to arrive at logical conclusion and propose suitable recommendations on the research problem.
- To make them able to create a logically coherent project report and defend her work in front of a panel of examiner.

**Name of the program:** Commerce (UG)

### **Program Outcome**

- To students developed management skills, Entrepreneurial skills, Numeric ability and well familiar with business regulatory framework.
- Having basic knowledge of important business laws, financial, costing, management accounting and basic principles of economics.
- Capability of the learners to make decision at personal & professional level will increase after completion of this course.
- Students' knowledge enriches in creation, selection and application of modern business world and capability to interface successfully.
- The curriculum offers a number of specialization and practical exposure which would equip the students to face the modern-day challenge in commerce.
- Capability to explore cross curricular talent individually and as a team.
- Behavioural awareness for legal and social readabilities in commerce domain

### **Program Specific Outcome**

After Completing Bachelor in Commerce students are able to:

- Integrate knowledge, skill and attitude that will sustain an environment of learning and creativity in them
- Make decision at personal and professional level and also ready to take up entrepreneurship as their Venture
- Acquire skills to work as tax consultant, audit assistant and other financial supporting services.
- Develop an ability to apply knowledge acquired in problem solving.
- Work in teams with enhanced interpersonal skills and communication.
- Work in different domains like Accounting, Taxation, HRM, Banking and Administration.
- Pursue Higher Education like M. Com, M.B.A, C.A

### **Course Outcomes**

After completing the course under threeyear B. Com programme, the students will be able to-

#### **Year- I**

##### **C-101: Business Communication**

- Apply business communication strategies and principles to exchange information.
- Learn to write business letters.
- Attain oral communication skill for effective oral presentation.
- Acquire skills to prepare reports.
- Enrich written communication skill for employability.

##### **C-102: Business Environment**

- To understand the elements of environment and its impact on business
- To familiar with economic environment of business
- To familiar with Government policies in business promotions
- To gain knowledge on economic role of government in India
- To appreciate the new technology policy and legal protection for natural environment and their impact on business

##### **C-103: Financial Accounting**

- To gain knowledge on preparation of accounts in Hire purchase and Instalment system.
- To acquire the skill to prepare different types of branch accounts.
- To transform the accounting knowledge in preparing departmental accounting.
- To familiar with the procedure involved in the dissolution of partnership firms.
- To familiarize students with the application of important accounting standards.

#### **C-104: Business Regulatory Framework**

- To understand the rules governing Indian Contract Act
- To familiarize the rights and discharges of duties by parties in Indemnity, Guaranty, Bailment and Pledge
- To acquire knowledge of rules governs setting up of agency and termination of agency
- To understand the legal provisions of Sale of Goods Act.
- To know the legal provisions of the laws relating to business.

#### **C-105: Business Economics**

- Learn economics in terms of business.
- Describe the nature of economics in dealing with the issue of scarcity
- Perform supply and demand analysis to analyze the impact of economic events on Markets
- Analyze the behaviour of consumers in terms of the demand for products
- Evaluate the factors affecting firm behaviour, such as production and costs
- Analyze the performance of firms under different market structures,
- Recognize market failure and the role of government in dealing with those failures
- Understand the dynamics of how the markets work
- Use economic analysis to evaluate controversial issues and policies

#### **C-106: Business Statistics**

- Understand basic statistical concepts such as statistical collection, statistical series, tabular and graphical representation of data
- Calculate measures of central tendency, dispersion and asymmetry, correlation and regression analysis
- Independently calculate basic statistical parameters (viz- mean, measures of dispersion, correlation coefficient, indexes)
- Based on the acquired knowledge to interpret the meaning of the calculated statistical indicators
- Choose a statistical method for solving practical problems
- Highlight statistical relationships between variables in data sets
- Predict values of strategic variables using regression and correlation analysis.

### **Year II**

#### **C-201: Indian Company Law**

- To understand the provisions of Company Act 2013.
- To familiarize on capital structure and the procedure of share allotment.
- To attain knowledge on rights and duties of shareholders, members and types of meetings in the companies.
- To familiar with rules and regulations relating to appointment of directors
- To acquire the knowledge on modes and procedure of winding up of companies

#### **C-202: Cost Accounting**

- To understand the concept of costing and related terms.
- To familiarity with the estimation and controlling of material cost

- To understand the estimation and controlling of labour cost
- To familiarity with the estimation of overhead cost
- To able to prepare cost sheet
- To enable the students to understand about job costing, batch costing and contract costing.
- To understand the students the different operating methods to control and reduce cost of rendering services
- To inform the students about the methods of costing and also used to ascertain the cost at each stage of manufacturing
- To aware the students to analyse the behaviour of cost in relation to changes in volume of Output
- To understand the students about the different tools in the hands of management for effective utilization of resources.

### **C-203: Principles of Business Management**

- Understand the importance of Administration & Management.
- Understand the Principles of Management in traditional & modern scientific way.
- Understand the details about Planning and MBO
- Learn about Principles of Organization & various types of Organizations.
- Explain Span of Management.
- Describe Delegation and Decentralization types of delegation.
- Learn about Co-ordination and Control, Principles and techniques
- View management techniques to be adopted to run the Organization effectively by using Principles of Management.

### **C-204: Direct Tax**

- Acquire the complete knowledge of basic concepts of income tax
- Understand the concept of exempted incomes.
- Understand the provisions of agricultural income
- Calculate Residential status of a person.
- Identify and comply with the relevant provisions of the Income Tax Act as it relates to the income tax of individuals
- Compute the income under the head "Income from Salary"
- Compute income under the head "Income from House Property"
- Compute income under the head "Income from Business or Profession"

### **C-205: Fundamentals of Entrepreneurship Development**

- Understand the development of entrepreneurship as a field of study and as a profession.
- Understand the creative process of opportunity identification and screening.
- Understand the entrepreneurial process.
- Analyze new concept/product/service ideas as an entrepreneur.
- Understand the business decisions involved in starting a new business venture.
- Understand the role of government in promoting entrepreneurship.
- Understand the need and importance of budgets in running of a firm.
- Understand the importance of building a support network for the new venture.
- Understand the importance of Business Standards and business ethics

### **C-206: Public Finance**

- Differentiate between public finance and private finance
- Explain tax and non- tax revenue, differentiate between direct and indirect tax, explain shifting of taxation and effects of taxation

- Describe the effects of taxation on production, distribution and economic stability, role of public expenditure in developing country
- Explain the types of public debt and how debt is repaid
- Explain the main objectives of fiscal policy
- Describe the government budget

### **Year- III**

#### **C-301: Corporate Accounting**

- To make the students familiarise with the rules relating to issues of shares and debentures.
- To make the students familiarise with the rules relating to underwriting of shares
- To give a detailed idea about internal reorganization of companies
- To apply the knowledge gained in preparation of final accounts of amalgamated companies
- To study the procedure followed for the liquidation of companies

#### **C-302 Auditing**

- Understand the environment and types relating to the auditing function
- Identify the steps needed to prepare for an audit
- Understand general audit terminology
- Plan an audit taking into account concepts of evidence, risk and materiality
- Know the steps for performing an audit
- Know how to prepare and use working papers, such as checklists
- Evaluate internal controls and know how to report results of audit
- Apply auditing practices to different nature of Concerns
- Equipped to draft business reports and letters

#### **C-303: Principle of Marketing**

- To understand the marketing concepts and marketing environment.
- To acquire knowledge on product planning and product life cycle.
- To gain knowledge on choice of distribution channels and pricing strategies.
- To understand the various methods of promotion.
- To understand the peculiarities of marketing, marketing of agricultural products and functions of commodity market.

#### **C-304: Economic Law**

- Recognize the economic laws of India.
- Knowledge of different acts
- Demonstrate an understanding of the Legal Environment.
- Apply basic legal knowledge to business transactions.
- Communicate effectively using standard business and legal terminology.

#### **C-305: E-Commerce**

- Analyze the impact of E-commerce on business models and strategy.
- Describe the major types of E-commerce.
- Explain the process that should be followed in building an E-commerce presence.
- Identify the key security threats in the E-commerce environment.
- Describe how procurement and supply chains relate to B2B E-commerce.

#### **C-306: Management Accounting**

- To understand the basic concepts of management accounting
- To understand the analysis of financial statements by using various methods



- To enable the students to understand different ratios used for analyzing financial Statements
- To helps the students to prepare fund flow statement for the business organization
- To helps the students to prepare the cash flow statement required for the business in business Operations.