

Name of the program: Bachelor of Commerce (B. Com)

Mode of Study: Full time (Three-year Course)

Class room teaching; experiential learning; Tutorials; Project assignments.

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 enrich 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 three year B. Com programme, the students will be able to :-

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.