

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.

Course Outcomes

F.Y.B.COM Sem-I

Course 111: Compulsory English-I

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

- CO1: To offer relevant and practically helpful pieces of prose and poetry to student so that they only get to know the beauty and communicative power of English but also its practical Application
- CO2: To expose student to a variety of topics that dominate the contemporary socio economic and cultural life
- CO3: To develop oral and written communication skills of the students so tha their employability enhances.
- CO4: To develop overall linguistic competence and communicative skills of students.

Course 112: Financial Accounting-I

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

- CO 1: Understanding various accounting Concepts, Conventions and Principles. And emerging trends in accounting and its effect on accounting Practices.
- CO2: Discuss about process of dissolution of partnership firm.
- CO3: Understanding the process and importance of conversion of single entry into double entry system.
- CO4: Explain GST and its implications

Course 113: Business Economics-I (Micro)

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

- CO1: Understand basic concepts of micro economics and analyze and interpret
- CO2: Explain cardinal, ordinal approach and concept of consumer surplus
- CO3: Understand the concept of demand and elasticity of demand and the concept of supply.
- CO 4: Explain economies and diseconomies of scale

Course 114 (A): Business Mathematics and Statistics-I

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

- CO1: Explain pre-requisites of business mathematics and basic methods, types of interest and their basic applications in practice.
- CO2: Explain shares and dividends and interpret with example.
- CO3: Discuss sampling technique and apply simple statistical methods for analysis.
- CO4: Solve problems in the areas of central tendency: Mean, Median and Mode.

Course 115(B): Banking and Finance : Fundamentals of Banking -I

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

- CO1: Understanding structure of Indian Banking
- CO2: Explain primary, secondary functions of a bank and the concepts related to lending and ratios.
- CO3: Explain the process of opening, operating procedure of bank accounts and various types of bank accounts holders
- CO4: Understanding various methods of remittance

Course 116 (E): Business Environment and &Entrepreneurship I

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

- CO1: Discuss the meaning definition of business Environment Aspect of Environment Natural, Economics, Political, Social, Technical, Cultural, Educational,

- Geographical.
- CO2: Understand the concept of pollution protecting the natural environment opportunities in Environment.
- CO3: Understand the concept, types courses, remedies of Unemployment, understand the concept and causes of Regional Imbalance Concept and Effect Solution of social injustices and Black Money
- CO4: Understand the term Entrepreneur, Difference between Entrepreneur, Manager, Enterprise.

F.Y.B.COM Sem-II

Course 121: Compulsory English-II

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

- CO1: To Expose student to a good blend of old and new literary extract having various themes that are entertaining and informative so that the realize the beauty and communicative power of English
- CO2: To Make student aware of the cultural values and the major problems in the world today.
- CO3: To develop literary sensibilities and communicative abilities among student.

Course 122: Financial Accounting-II

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

- CO1: Understanding Computerized accounting, its application and utility
- CO2: Understanding the accounting process of accounting of charitable trusts Recording basic accounting transactions and prepare annual financial statements; and Analyzing, interpreting and communicating the information contained in basic financial statements and explain the limitations of such statement
- CO3: Explain concept of intangible assets and the methods of their valuation.
- CO4: Understanding the process and methods of leasin

Course 123: Business Economics-II (Micro)

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

- CO1: Understand the concept and types of cost: short run and long run cost concepts.
- CO2: Understand the concept of pure and perfect competition and about the equilibrium of firm and industry in short and long run
- CO3: Comparison between perfect and imperfect competition
- CO4: Explain the theory of marginal productivity and theories in factor pricing

Course124 (A): Business Mathematics and Statistics-II

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

- CO1: Apply the theory of matrices to solve business and economic problems
- CO2: Represent business and economic optimization problems involving two variables as LPP and solve those problems using graphical method
- CO3: Predict the type of relationship between bivariate data. Students will be able predict the value of unknown from give bivariate data.
- CO4: Compute different index numbers. Students will be able to compute cost of living.

Course 125(B): Banking and Finance : Fundamentals of Banking -II

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

- CO1: Developed the working capability of students in banking sector.
- CO2: Students Know Banking Business & Practices.
- CO3: Students are understood the new concepts Introduced in the banking system.

Course 126(B): Business Environment and Entrepreneurship II

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

- CO1: Understanding the difference between entrepreneurial and non-entrepreneurial, personality, Habits of Entrepreneurs Skill-developing entrepreneurial personality and developing habits of entrepreneurs in students
- CO2: Understanding knowledge and significance of entrepreneurship Skill-Realising role of entrepreneurship in economy
- CO3: Explain various institutions promoting entrepreneurship Skill-Acquaintance with these institutions

S.Y.B.COM Sem-III

Course 231: Business Communication-I

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

- CO1: Discuss the Meaning, Definition, Features, Principles, Importance, Process of Communication, Barriers to Communication & its Remedies.
- CO2: Identify the different methods and channels of communication.
- CO3: Classify the various soft-skills and its elements such as Grooming Manners and Etiquettes, Effective Speaking, Interview Skills, Listening, Group Discussion and Oral Presentation.
- CO4: Describe the concept of business letter, its Meaning, Importance, Qualities or Essentials, Physical Appearance, and Layout of Business Letter.

Course 232: Corporate Accounting-I

After successfully completing this course, students will be able to:

- CO1: Understand applicability of various Accounting Standards
- CO2: Explain types of profit and their apportionment.
- CO3: Understand the allocation and apportionment of incomes and expenses for the Pre and Post-Incorporation.
- CO4: Understand Practical Application of financial statements along with various adjustments.
- CO5: Discuss revised format of company final accounts
- CO6: Explain the concept and need of valuation of shares

Course 233: Business Economics-I (Micro)

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

- CO1: Understand basic concepts of macroeconomics
- CO2: Explain the methods of calculation of national income and difficulties involved therein.
- CO3: Differentiate between classical and Keynesian theory Able to interpret Keynes theory of effective demand.
- CO4: Explain the concept of saving and investment Will know the effect of multiplier and acceleration in the economy.

Course 234: Business Management-I

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

- CO1: Understand the importance and process of organization
- CO2: Explain authority and process of delegation of authority and Understanding process of recruitment.
- CO3: Explain the team building skills and Winning confidence of group members and how to initiate healthy discussions to achieve consensus?

Course 235: Elements of Company Law-I

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

- CO1: Understand Company law 2013
- CO2: Discuss application of formation and incorporation of Company.
- CO3: Understand the principal documents of the company
- CO4: Explain share capital of the company.

Course 236(B): Special Course Paper-I : Banking and Finance-I Indian Banking System -I

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

- CO1: Understand the structure of Indian Banking and analyze the role of Banking in Economic Development
- CO2: Understand the Central Banking in India
- CO3: Explain role and performance of Private Banking in India Analyze the past and present challenges before Private Banks in India
- CO4: Discuss Public sector Banking in India and challenges before Public Sector Banks

S.Y.B.COM Sem-IV

Course 241: Business Communication-II

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

- CO1: Understand of basic knowledge of Report Writing and Internal Correspondence and Import Export Correspondence.
- CO2: Discuss recent Trends in Business Communication.
- CO3: Discuss drafting of Business Letters.
- CO4: Discuss Writing Formal Mails and Blog writing
- CO5: Understand Recent Trends in Business Communication.

Course 242: Corporate Accounting-II

After successfully completing this course, students will be able to:

- CO1: Holding company accounts –to understand holding company and consolidated balance sheet and its working notes
- CO2: Apply skills in the process of accounting for Absorption
- CO3: Understanding Process of Liquidation on companies.
- CO4: To understand forensic accounting its recent concepts

Course 243: Business Economics-II (Micro)

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

- CO1: Understand concept and theories of money
- CO2: Evaluate supply of money in the economies
- CO3: Explain the causes and consequences of inflation
- CO4: Understand phases of trade cycle, types of policies.
- CO5: Analyze, interpret and criticize public policies with theoretical base

Course 244: Business Management-II

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

- CO1: Understand basic motivational tools used in the field of management
- CO2: Explain leadership influences organizational success.
- CO3: Understand the significance of coordination and control in modern business management.
- CO4: Explain various emerging trends in management

Course 245: Elements of Company Law-II

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

- CO1: Understand Company management
- CO2: Understand key managerial person of the Companies and Rules about CSR..
- CO3: Discuss about various types of meeting and procedure.
- CO4: Understand skills and knowledge about the E- governance of the company and winding-up of the company.

Course 246(B): Special Course Paper-I Banking and Finance-I Indian Banking System -II

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

- CO1: Understand Co-operative Banking Structure in India
- CO2: Understand the Functions and analyze the Role of Development Banking in India
- CO3: Discuss various concepts of Banking
- CO4: Understand the Goals and Measures of Banking Reforms in India Analyze the role of various committees on Banking Sector Reforms

T.Y.B.COM Sem-V

Course 351: Business Regulatory Framework-I

After studying this course student will be able to:

- CO1: Understand the concept of Contract and its contents, nature, performance and breach of Contracts.
- CO2: Understand the nature of partnership, Rights and duties of Partner Handling the registration and dissolution of the partnership.
- CO3: Understand about the sale of Goods Act. Acquaint knowledge about ownership and delivery of goods.
- CO4: Explain emerging trend of Arbitration and conciliation and its regulatory mechanism

Course 352: Advanced Accounting-I

After studying this course student will be able to:

- CO1: Understand about various Accounting Standards and its applicability and also IFRS – Fair Value Accounting
- CO2: Understand about accounting for capital restructuring in the form of internal reconstruction and develop the skill & upgrade the knowledge regarding reorganization of venture capital and it's recording.
- CO3: Explain various legal provisions regarding banking companies.
- CO4: Understand the meaning of different costs incurred in investment business.
- CO5: Final Accounts of banking companies

Course 353: Indian and Global Economics Development-I

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

- CO1: Understand basic concepts of Development.
- CO2: Explain difficulties in agricultural development in India, understand the sources of agro finance marketing
- CO3: Interpret the features of Indian Industrial Sector
- CO4: Understand the Role of service sector in economy and importance of Infrastructural Development in Indian Economy

Course 354: Auditing & Taxation-I

After studying this course student will be able to:

- CO1: Understand the concept of Auditing, Various type of Audit and help to Find out Errors frauds and help to improve internal control system in business organization.
- CO2: Explain procedure of vouching, Verification, Valuation use for audit and the terms used in Audit Report, Certificate and Auditing Assurance Standard.
- CO3: Understand provisions for Work as Company Auditor as per Companies Act 2013 and enhance the Provisions under Income Tax Act 1961 used for Conduct Tax Audit.
- CO4: Understand Forensic Audit used for new techniques applicable for new business trends

Course355(B): Special Course Paper Banking and Finance-II Financial Markets & Institutions In India-I

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

- CO1: Understand the Indian Financial System and meaning, structure and role of Financial System in India.
- CO2: Understand the meaning, functions, credit instruments, deficiencies and recent development in Money Market in India.
- CO3: Explain recent development in Capital Market in India

Course356(B): Special Course Paper : Banking and Finance-III Banking Law & Practices in India- I

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

- CO1: Understand the Banking Regulation Act 1949 with Objectives and selective Provisions.
- CO2: Understand the Provisions of Negotiable Instruments Act, 1881
- CO3: Understand the Objectives, Importance, Selective Definitions and Provisions Insolvency and Bankruptcy
- CO4: Understand the details Banking Ombudsman Scheme, 2006

T.Y.B.COM Sem-VI

Course 361: Business Regulatory Framework-II

After studying this course student will be able to:

- CO1: Understand with procedure and practices about negotiable instruments and liabilities of parties in case of dishonor of negotiable instruments.
- CO2: Comprehensive understanding about the E-Contracts, E-Commerce and their legal aspects
- CO3: Explain regulatory mechanism of Consumer Protection and Procedural aspect of Redressal of Consumers' grievances
- CO4: Discuss the emerging developments in the area of intellectual property Laws and their impact on the Indian businesses

Course 362: Advanced Accounting-II

After studying this course student will be able to:

- CO1: Understand of preparation of final accounts of Co-operative Societies.
- CO2: Understand Accounting for Branches
- CO3: Explain new trends like forensic accounting, accounting for CSR activities, derivative contracts and artificial intelligence
- CO3: Analysis of Financial statements

Course 363: Indian and Global Economics Development-II

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

- CO1: Understand concepts of Development and critically evaluate status of India as compared to world
- CO2: Understand the concepts of Foreign Capital, Balance of Trade and Balance of Payment and make comparison of Indian trade with other countries
- CO3: Discuss the importance of International Financial Institutions.
- CO4: Understand Organization and Functions of International Cooperation Organizations

Course 364: Auditing & Taxation-II

After studying this course student will be able to:

- CO1: Understand The Income Tax Act, 1961.
- CO2: Discuss of sources of income
- CO3: Understand the calculation of total income and tax payable for individual assessee
- CO4: Understand latest amendment of the act and impact on the person

Course 365(B): Special Course Paper Banking and Finance-II Financial Markets & Institutions In India-II

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

- CO1: Understand about various Basic Concepts to Stock Market.
- CO2: Understand the types & process of Stock Trading.
- CO3: Understand the functions & working of non-banking financial Institutions of India.
- CO4: Acquired sound knowledge of regulatory bodies of India.

Course 366(B): Special Course Paper Banking and Finance-III Banking Law & Practices in India- II

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

- CO1: Understand about concept & types cybercrime in banking.
- CO2: Understand the aspect & paying & collecting banker.
- CO3: Understand the banker & customer's relationship.
- CO4: Understand to apply the legal & practical aspects of bank advances.

