

BACHELORS OF COMMERCE (B.COM)

1. *Name of Department:-* Faculty of Commerce
2. *Title of Programme:* **Bachelors of Commerce (B.Com)**

3. Program Outcome

- On successful completion of this course, there will be an increase in the decision making capability of the student both on a professional and professional front.
- This program may help Industries, Banks and Financial Institutions, Marketing Companies with well-trained professionals
- Students will acquire the required competence to start their own venture.
- Students shall gain expertise in the fields of Accountancy and Management.
- The knowledge of different specializations in Advanced Accountancy and Business Management will enable the students to contribute immensely to the organization they workfor.

4. Program Specific Outcome

- The students will be able to obtain knowledge and develop communication and decision-making skills that will help them to resolve day to day problems.
- The students can find employment opportunities in the field of Finance, Banking, Marketing, Transportation, Media on completion of B.Com
- This course will enable students to enroll for higher-level education in the field of Management and Commerce. The students may also undertake research work in the areas of Accountancy and Business Policy and Administration.
- The students can also use their knowledge and acquire professional qualifications like CA, CS, CWA, LLB, CFA. The students can also compete for UPSC, MPSC and other examinations conducted by Governmental Agencies.

5. COURSE OUTCOMES – FYBCOM (Semester I and Semester II), SYBCOM (Semester III and Semester IV) and TYBCOM (Semester V and Semester VI)

Course Title	Course Credits	Course Objectives
Accountancy and Financial Management - I	04	<ol style="list-style-type: none"> 1. To introduce Accounting standards to the students and explain them in detail Accounting Standards 1,2 and 9 2. To teach the learners the types of expenditures and receipts and the essentials of preparing a Manufacturing Account 3. To inform them about Departmental Accounting and the principles of apportionment 4. To introduce the concept of Hire Purchase and accounting treatment in the books of Hirer
Commerce - I	03	<ol style="list-style-type: none"> 1. To introduce the concept of business and explain the learners about the objectives and new trends in business 2. To explain the various constituents of Business Environment 3. To explain the learners the process of business planning 4. To introduce the concept of entrepreneurship
Accountancy and Financial Management - II	04	<ol style="list-style-type: none"> 1. To teach them the procedure of Converting Incomplete Records into Double Entry Book Keeping Records 2. To inform them about Consignment and the Accounting Treatment in the books of consignor and consignee 3. To introduce the concept of Branch Accounting and different techniques of maintaining Branch Accounts in the books of Head Office. 4. To teach them the Computation of Claim in case of Loss due to Fire.

Commerce - II	03	<ol style="list-style-type: none"> 1. To introduce the concept of services and marketing mix to the learners 2. To make the learners understand the concept of retailing and the current scenario of retailing in India and around the globe. 3. To make the learners aware of the recent trends in the service sector in India. 4. To explain to the learners about e-commerce, types of E-Commerce and the present status of E-Commerce in India.
Accountancy and Financial Management - III	04	<ol style="list-style-type: none"> 1. To teach the students Simple Final Accounts questions to demonstrate the effect on Final Accounts when a partner is admitted during the year or when a partner retires or dies during the year. 2. To introduce the concept of Piecemeal Distribution of Cash and inform the students about the accounting treatment for Secured Creditors and Preferential Creditors 3. To make students aware about the concept of Amalgamation of Partnership firm with accounting treatment in the books of vendor firm and purchasing firm. 4. To explain to the students the concept of Sale or Conversion of Firm into a Limited company and the approaches for distributing cash, shares and debentures amongst partners.

<p>Financial Accounting and Auditing – Introduction to Management Accounting</p>	<p>03</p>	<ol style="list-style-type: none"> 1. To introduce the subject of Management Accounting to the students. 2. To teach the students different methods of analysis of Financial Statements and the interpretation of each method of analysis 3. To enable the learners to estimate the working capital requirements of an organisation. 4. To inform the students about the various methods of Capital Budgeting
<p>Business Management – Marketing Management</p>	<p>03</p>	<ol style="list-style-type: none"> 1. To inform the students about the need of Marketing Management and also explain them the emerging marketing opportunities in India 2. To make the students understand the concepts of competition and strategic marketing through Porters Five Force Model and SWOT Analysis 3. To educate the learners about the concept of product, product classification, product positioning and Product Life Cycle 4. To make the students aware about the concept of pricing, factors affecting pricing decisions, methods of Pricing, Steps in Pricing
<p>Commerce - III</p>	<p>03</p>	<ol style="list-style-type: none"> 1. To educate the learners about the concept of Management and also explain them the Modern Management Approach 2. To explain the learners in detail about the functions of Planning and Decision Making and Organising 3. To make the students aware about the concepts of Motivation, Leadership and Control

Advertising - I	03	<ol style="list-style-type: none"> 1. To highlight the role of advertising for the success of brands and its importance within the marketing function of a company. 2. It aims to orient learners towards the practical aspects and techniques of advertising. 3. It is expected that this course will prepare learners to lay down a foundation for advanced post-graduate courses in advertising
Business Law I	04	<ol style="list-style-type: none"> 1. To provide a conceptual study about the framework of Indian Business Laws. 2. To orient students about the legal aspects of business 3. To familiarize the students with case law studies related to Business Laws
Accountancy and Financial Management - IV	04	<ol style="list-style-type: none"> 1. To introduce to students the basic terms related to Company Accounts and accounting treatment for issue of shares and debentures 2. To teach the students the Provisions of Companies Act for Redemption of Preference Shares and accounting treatment on Redemption. 3. To make students aware about methods of Redemption of Debentures and Accounting Treatment for Redemption of Debentures 4. To inform students about the determination of Profits Prior

		to Incorporation of a company and teach them the principles for ascertainment.
Financial Accounting and Auditing - Auditing	03	<ol style="list-style-type: none"> 1. To introduce the basic concepts of Auditing 2. To make the learners aware of Audit Planning, the Procedure and Documentation 3. To introduce to the students the different techniques of Auditing and the concept of Internal Auditing
Business Management – Marketing Management	03	<ol style="list-style-type: none"> 1. To make the students about the concepts of Logistics, E-marketing and Online Retailing 2. To inform the learners about the concept of promotion and also highlight the role of social media in marketing communication 3. To introduce the topic of Consumer Behaviour to the students. 4. To educate the students about the marketing mix for service marketing and the current scenario of Rural Marketing in India

Commerce - IV	03	<ol style="list-style-type: none"> 1. To acquaint the learners with the basic concepts of Production Management, Inventory Management & Quality Management. 2. To provide basic knowledge about Indian Financial Systems 3. To update the learners with the recent trends in Finance
Advertising - II	03	<ol style="list-style-type: none"> 1. To highlight the role of advertising for the success of brands and its importance within the marketing function of a company. 2. It aims to orient learners towards the practical aspects and techniques of advertising. 3. It is expected that this course will prepare learners to lay down a foundation for advanced post-graduate courses in advertising
Business Law - II	04	<ol style="list-style-type: none"> 1. To provide a conceptual study about the framework of Indian Business Laws. 2. To orient students about the legal aspects of business 3. To familiarize the students with case law studies related to Business Law

<p>Financial Accounting and Auditing – VII Financial Accounting</p>	<p>04</p>	<ol style="list-style-type: none"> 1. To make the learners aware about the relevant provisions of the Companies Act, 2013 related to the preparation of Final Accounts (excluding Cash Flow Statement) 2. To inform the students about the need for Internal Reconstruction and also to teach them the accounting treatment for different methods of Internal Reconstruction in accordance with the relevant provisions of the Act. 3. To teach the students the basic legal provisions related to Buy Back of Shares 4. To discuss the Accounting Treatment for Investments in accordance with AS 13 5. To introduce the concept of ethical behaviour as perceived by the Accounting Professionals and introduce them to the IFAC Code of Ethics and the role of Whistle Blowers
<p>Financial Accounting and Auditing – VIII – Cost Accounting</p>	<p>04</p>	<ol style="list-style-type: none"> 1. To introduce the subject of Cost Accounting 2. To teach the learners about the basic elements of Cost – Material, Labour and Overheads 3. To educate the learners about Cost Sheet and the Reconciliation of Cost and Financial Records
<p>Business Management III- Management, Organisation and Development</p>	<p>04</p>	<ol style="list-style-type: none"> 1. To introduce the subject of Management 2. To educate the learners about Planning and Organisation 3. To inform the students about Human Resource Management and about Job Analysis, Recruitment, Selection, Training and Performance Appraisal

Business Management V – Financial Management	04	<ol style="list-style-type: none"> 1. To introduce the subject of Financial Management to the students. 2. To teach them the methods of analysis of Financial Statement 3. To discuss the sources of Finance and Cash Flow Statement
Commerce - V	03	<ol style="list-style-type: none"> 1. To introduce the subject of Marketing with the basic concepts. 2. To explain them the concept of Marketing Mix 3. To explain them Distribution and Supply Chain Management 4. To teach them about Marketing Ethics and recent trends in Marketing and also about the challenges to be encountered by the Marketing Managers in recent times
Export Marketing - I	03	<ol style="list-style-type: none"> 1. To introduce the subject of Export Marketing 2. To discuss the Global Framework for Export Marketing 3. To make them aware about the Indian's Foreign Trade Policy 4. To inform the learners about the Financial Incentives available to Indian Exporters and Institutional Assistance provided to them
Direct and Indirect Taxation - I	03	<ol style="list-style-type: none"> 1. To make the students aware about the basic concepts of Income Tax and the scope of Total Income and Residential Status 2. To educate the learners about the Heads of Income 3. To explain them the various deduction from Total Income 4. To teach them Computation of Total Income of Individual

<p>Financial Accounting and Auditing – IX – Financial Accounting</p>	<p>04</p>	<ol style="list-style-type: none"> 1. To make the students aware about the Accounting Procedure to be adopted by a company in case of Amalgamation in accordance with Accounting Standard 14 2. To teach them computation and accounting treatment for Foreign Exchange Differences in accordance with Accounting Standard 11 3. To introduce the concept of Liquidation to the students and explain them the process of preparing Liquidators Final Statement of Account 4. To inform the students about Underwriters, Underwriting Commission and the Companies Act, 2013 provisions for payment of Underwriting Commission 5. To inform students about the Statutory Provisions of Limited Liability Partnership and the procedure for converting a partnership firm into a Limited Liability Partnership
<p>Financial Accounting and Auditing – X – Cost Accounting</p>	<p>04</p>	<ol style="list-style-type: none"> 1. To make students informed about Control Accounts 2. To discuss with the learners Process and Contract Costing 3. To educate them about Standard and Variable Costing 4. To teach them the emerging concepts of Cost Accounting
<p>Business Management – IV Management and Organisation Development</p>	<p>04</p>	<ol style="list-style-type: none"> 1. To educate the learners about directing and Leadership 2. To explain the learners about coordination, motivation and theories of motivation 3. To make students aware about Controlling and Information Management 4. To discuss the Contemporary Issues in Management

Business Management – VI – Financial Management	04	<ol style="list-style-type: none"> 1. To explain them the concept ofCapital Budgeting and its various methods 2. To educate them about Working Capital Management and the method of estimating Working Capital requirement. 3. To make the students informedabout Cash Management, Management of Receivables and Marketing Securities 4. To educate the students aboutbasic principles of Costing
Commerce - VI	03	<ol style="list-style-type: none"> 1. To introduce the subject of Human Resource Managementto the learners 2. To inform them about the concepts of Human ResourceDevelopment 3. To educate them about theories of motivation and employee morale 4. To discuss with them about theemerging trends in Human Resource Management
Export Marketing - II	03	<ol style="list-style-type: none"> 1. To educate the learners aboutProduct Planning and PricingDecisions for Export Marketing 2. To discuss with the learnersthe process of Export distribution and Promotion 3. To make learners informedabout the various types of finance in export 4. To discuss with them the procedure and documentsrequired for Exports

Direct and indirect Taxation - II	03	<ol style="list-style-type: none">1. To introduce the subject of Goods and Service Tax2. To inform the students about the levy and collection of Tax3. To discuss with the learners the concepts of time, place and value of supply4. To make the students informed about Input Tax Credit and Payment of Tax5. To inform the learners about Registration under Goods and Service Tax
--------------------------------------	----	---