

DEPARTMENT OF COMMERCE
U.G.

DEPARTMENT OF COMMERCE

Programme Code: C

Programme Name: B.Com.

Programme Outcomes

1. Complete Professional Courses like CA, CS, CMA, MBA, M.Com, CPA and ACCA Successfully.
2. Become Chartered Accountant, Chief Internal Auditor, Chief Accountant, Legal Advisor, Managers and Sales representatives in multinational companies.
3. Acquire skill to select teaching and research as a Profession.
4. Became successful and socially responsible women entrepreneurs with creative ideas.
5. To gain knowledge that helps to face various competitive examination.

Programme Specific Outcomes

On completion of B.Com. Commerce Programme, the students would be able to

1. To become experts in accounting methodology and enhance professionalism through innovative practices, to be tactful in facing unforeseen demands and changes in situational roles in industry and academics.
2. To gain through subject knowledge from practical experiences, industrial learning and internship.
3. To develop entrepreneurial skills, groups activities, spirit of coordination shaping up their professionalism.
4. To adopt innovative opportunities, latest technologies that helps to develop new business.
5. To enhance informative, and expressive computer knowledge that helps them to face the competitive examinations.

Course Outcomes

Upon completion of the course, the students will be able to

SEMESTER - I

Subject Code: 211C1

Course Name: BUSINESS CORRESPONDENCE

Upon completion of the course, the students will be able to

1. To understand the basic concepts of communication and various forms of business communication including resume preparation.
2. Illustrate trade enquiries and orders.
3. To learn the skill of writing collection and circular letters.
4. To understand the Banking and Insurance letter writing that helps in making claims and settlements.
5. To gain the knowledge in report writing and recent developments in communication.

Subject Code: 21C11

Course Name: MARKETING

Upon completion of the course, the students will be able to

1. Describe the importance of modern marketing concepts.
2. Illustrate various functions of marketing.
3. Describe the various behavioral aspects of consumers such as standardization and grading system.
4. Examine the classification of products based on pricing, branding and packaging system in marketing.
5. Categorize the various modes of transportation, distributional channels and the recent developments in marketing.

Subject Code: 21C12

Course Name: FINANCIAL ACCOUNTING- I

Upon completion of the course, the students will be able to

1. Describe accounting concepts, conventions and preparation of final accounts for sole trading concern.
2. Identify various kinds of errors, its rectification and prepare the bank reconciliation statement.
3. Prepare both the receipts and payment account and Income and Expenditure account.
4. To understand the calculation of depreciation under the various methods.
5. Categorize the bills, promissory notes and to journalize the transactions in a bill.

Subject Code: 21AC1

Course Name: COMPUTER FUNDAMENTAL

Upon completion of the course, the students will be able to

1. Understand the fundamental concepts of computers.
2. Understand Decimal, Binary, Octal, Hexadecimal Number System.
3. Familiarize with the CPU, Memory and storage device of the computer
4. Understand the Input and Output Device of Computer.
5. Understand the Types and Topology of Computer Networks.

Subject Code: 21NMC1

Course Name: BASIC ACCOUNTING

Upon completion of the course, the students will be able to

1. Define Accounting, Concepts and conventions in preparation of journals.
2. Preparation of subsidy books.
3. Knowledge in preparation on cash and petty cash book.
4. Prepare ledger posting and trial balance.
5. Prepare the final accounts for sole trading concerns.

Subject Code: 211C2

Course Name: PRINCIPLES OF MANAGEMENT

Upon completion of the course, the students will be able to

1. Know the evolution of management thought.
2. Study the concepts of planning in management.
3. Describe the functions and principle of organization.
4. Describe the various stating functions and elements in an organisation.
5. Understand the leadership qualities and its importance.

SEMESTER - II

Subject Code: 21C12

Course Name: ADVERTISING AND SALESMANSHIP

Upon completion of the course, the students will be able to

1. Understand the importance of advertising.
2. Know about the qualities of a good advertisement copy and the kinds of media.
3. Describe the concepts of sales promotion.
4. Get the knowledge of duties and qualities of a salesman.
5. Identify methods of training and wage plan to salesman.

Subject Code: 21C22

Course Name: FINANCIAL ACCOUNTING-II

Upon completion of the course, the students will be able to

1. Prepare various accounting treatment in consignment.
2. Prepare accounting for joint venture business.
3. Get knowledge of both the single and double entry system of accounting
4. Prepare the branch and department accounting.
5. Know about the calculation of interest under various methods.

Subject Code: 21AC2

Course Name: BUSINESS ECONOMICS

Upon completion of the course, the students will be able to

1. Describe the concepts in managerial economics and application of appropriate economics tools in making business decisions.
2. Analyse the usage of law of demand and elasticity of demand.
3. Forecasting of demand rates under different market conditions.
4. Examine the various methods of pricing.
5. Learn the profit planning methods and break even analysis.

Subject Code: 21NMC2

Course Name: ENTREPRENEURSHIP DEVELOPMENT

Upon completion of the course, the students will be able to

1. Understand the importance and functions of entrepreneurship.
2. Identify entrepreneurial Qualities and types of entrepreneurs.
3. Examine the various types of women entrepreneurs.
4. Gain the knowledge about institutional support towards entrepreneurship.

SEMESTER - III

Subject Code: 17C31

Course Name: BUSINESS ENVIRONMENT

Upon completion of the course, the students will be able to

1. To explain the definitions, micro and macro business environment and the SWOT analysis.
2. To described about new industrial policy, privatization and MNC companies.
3. To described social business and audit.
4. To gain information about the micro, small and medium sized enterprises.

Subject Code: 17C32

Course Name: INSURANCE

Upon completion of the course, the students will be able to

1. Provide a basic understanding of insurance, the concepts and principles.
2. Gain the Knowledge regarding insurance policy, its term conditions and the mortality tables.
3. Explain the basic concepts, principles, policies, procedures, conditions loss claims, and premium calculation of marine insurance.
4. Describe the meaning, nature, the kinds of policies procedures, conditions, rate fixation, settlement of claim, and reinsurance in fire insurance.
5. Understand about the role of IRDA, its guidance, present scenario of IRDA and Life Insurance Corporation of India.

Subject Code: 17C33

Course Name: ADVANCED ACCOUNTANCY

Upon completion of the course, the students will be able to

1. Prepare the financial accounts for fire insurance at different situations, the loss of stock loss of profit policy.
2. Understand the various types of Royalty Accounts and their representatives in the books of lessor and lessee.
3. Prepare financial statements of affairs for Insolvency accounts and Individuals.
4. Evaluate the different modes of Installment methodologies in hire purchase, system calculation of Interest in books of buyer and seller

Subject Code: 17C34

Course Name: COSTING

Upon completion of the course, the students will be able to

1. Prepare the procedures in cost sheet accounting and preparation of Quotation.
2. Understand the level of stock and methods of pricing material.
3. Learn the various wage plans and the price rate system.
4. Understand the concepts of accounting for overheads and the process of costing techniques.

Subject Code: 17AC3

Course Name: BUSINESS STATISTICS

Upon completion of the course, the students will be able to

1. Understand the basic statistical collection, statistical series, tabular and graphical representation of data.
2. Calculate the measures of central tendency, dispersion and asymmetry, correlation and regression analysis.
3. Apply knowledge to solve simple task using skewness and kurtosis.
4. Independently calculate basic statistics parameter Viz Mean, measures of dispersion correlation and co-efficient indexes.
5. Choose a statistical method for solving practical problems.
6. Highlights statistical relationships between variables in the data sets
7. Predict the values of strategic variables using time series and trend analysis.

Subject Code: 17SEC3P

Course Name: COMMERCE PRACTICAL

Upon completion of the course, the students will be able to

1. Make use of the practical knowledge of various forms used in Banking and Insurance Sector.
2. To become an entrepreneur through practice of preparing model projects.
3. To understand the preparation of filing GST.

SEMESTER - IV

Subject Code: 17C41

Course Name: ENTREPRENEURSHIP DEVELOPMENT

Upon completion of the course, the students will be able to

1. To understand the meaning, importance and role of entrepreneurs in economic development
2. To encourage entrepreneurship- and learn the positive and negative aspects of entrepreneurship.
3. To explain women entrepreneurs-the problems and remedial measures undertaken for the upliftment of women entrepreneurs –to gain knowledge on the incentives schemes of women entrepreneurs.
4. To understand the industrial support and subsidies given for entrepreneurship development.
5. To explain project report-its meaning and the appraisal of project.

Subject Code: 17C42

Course Name: AUDITING

Upon completion of the course, the students will be able to

1. To discuss the basic principles, qualities and role of the auditor in modern business society.
2. To understand the audit process from the engagement planning stage to the completion of the audit and preparation of various report.
3. To explain the internal audit process including the professional standards applicable to the process of internal audit.
4. To describe the importance of vouching and explain the broad principles in valuation of assets and liabilities.
5. To evaluate the role, duties and responsibilities of the auditor and briefly explain about rules and regulation governing the auditors appointment and removal.

Subject Code: 17C43

Course Name: BANKING

Upon completion of the course, the students will be able to

1. Understanding the principles of Banking law and its relationships to banks and customers.
2. To provide knowledge about commercial banks and its products.
3. To explain about the significance of paying banker and collecting banker and also evaluate the statutory protection against bankers.
4. To evaluate the banking lending services and describe the procedures of advances against securities.
5. Understand the function of RBI and to create awareness about modern banking services like E-Banking and M-Banking and Internet Banking.

Subject Code: 17C44

Course Name: PARTNERSHIP ACCOUNTS

Upon completion of the course, the students will be able to

1. The transaction related to a partnership accounts, the transaction entries for adding new partners and procedures for left partner are unique in partnership.
2. Able to prepare the financial statement for partnership.
3. Enabled the knowledge of preparing admission of new partners.
4. Findings and analysing the accounts preparation for a retiring partners.
5. Understand the deceased partner's share of profit.
6. Preparing the treatment made in a joint life policy.
7. Identifying and analyzing the reason in dissolution of a firm.
8. Findings and recording the solutions of insolvent partner of a firm.

Subject Code: 17AC4

Course Name: BUSINESS MATHEMATICS

Upon completion of the course, the students will be able to

1. To provide students with reinforcement of mathematical computations.
2. To make the students to understand the process and interpretation of information to that lead to logical conclusion through common business maths.
3. Use the simple interest and compound interest method in solving the relevant problems in financial sector.
4. To understand the concepts in ratio, proportion and time value.

Subject Code: 17SEC41

Course Name: FINANCIAL MARKETS AND SERVICES

Upon completion of the course, the students will be able to

1. Understand the function of financial system.
2. To know the function on new market issues.
3. Describes the types of mutual funds.

Subject Code: 171SEC4P

Course Name: MS OFFICE PRACTICAL

Upon completion of the course, the students will be able to

1. Acquire the skill of entering text, selecting, copying and pasting the text in MS-Word.
2. Acquire the practical knowledge of creating table and deleting the rows and columns in MS-Word.
3. Entering data in MS-Excel and to know the methodologies in Power point Presentation.

SEMESTER - V

Subject Code: 17C51

Course Name: CORPORATE ACCOUNTING

Upon completion of the course, the students will be able to

1. Learn about the journal entries of issue of shares and issue of debentures.
2. To know about the meaning of companies sand working style of companies.
3. Learn about the evaluation methods of shares, goodwill and overall performance of companies.
4. Work on the calculation of profits before and after incorporation of companies.
5. Learn about the concept of sources of redemption of debentures and redemption of preference shares.

Subject Code: 17C52

Course Name: COMMERCIAL LAW

Upon completion of the course, the students will be able to

1. To Understand the Legal Environment of business and the statutory rules enforceable through agreements.
2. To know the law of contract, breach of contract and its remedies.
3. To learn about the nature of obligations and rights associated with parties of contract Act.
4. To enable the students to appreciate the laws governing agency contracts.
5. The students are exposed to the knowledge on concepts of sale, agreement to sell and also the rights of an unpaid seller

Subject Code: 17C53

Course Name: TALLY LAB

Upon completion of the course, the students will be able to

1. Describe the tally screen components in maintenance of company data preparation of trial balance, profit and loss account and balance sheet.
2. Identify the Inventory details in stock category, stock group and stock item.
3. Prepare the order processing including (sales order and purchase order).
4. Understand the Bill wise details and cost Centre.
5. Categorize GST and payroll accounting.

Subject Code: 17CE5A/17CE5P

Course Name: MANAGEMENT ACCOUNTING/HUMAN RESOURCE MANAGEMENT

Upon completion of the course, the students will be able to

1. Describe objectives, relationship, advantages and limitation. Preparation of comparative statements, common statements and Trend Analysis.
2. Identify the ratio analysis or liquidity, solvency profitability, activity and capital structure.
3. Prepare the fund flow and cash flow analysis.
4. Understand the budget, budgetary control and prepare the various kinds of budgets.
5. Categorize the marginal costing and break even analysis.

Subject Code: 17CE5P

Course Name: HUMAN RESOURCE MANAGEMENT

Upon completion of the course, the students will be able to

1. Describe the concept of HRM.
2. Understand the Requirement and selection procedures in management.
3. To know the functions of trade union.

Subject Code: 17CE5C

Course Name: INCOME TAX –I/E-Commerce

Upon completion of the course, the students will be able to

1. To introduce the basic concept of Income tax.
2. Familiarize with salary head income tax and its component.
3. It helps to build an idea about income from house property.
4. It give more idea about the income from business or profession.
5. Make the students familiarize with the various concept of capital gain and others sources of income with practical problems.

Subject Code: 17CE5D

Course Name: E-COMMERCE

Upon completion of the course, the students will be able to

1. To understand the application of E-Commerce in business.
2. To know the structure of E-Commerce.
3. To know E-payment system of modern times.

Subject Code: 17SEC51

Course Name: GENERAL KNOWLEDGE

Upon completion of the course, the students will be able to

1. Develop General English Knowledge.
2. Learn the concepts of general science.
3. Learn about the Indian historical events and current affairs which is useful to the students who are appearing for competitive examination.

SEMESTER - VI

Subject Code: 17C61

Course Name: SPECIAL ACCOUNTS

Upon completion of the course, the students will be able to

1. Know about the companies accounts.
2. Get the knowledge of banking system.
3. Learn about working format of companies.
4. Understand the concepts of investment in mutual funds.
5. Learn about the dissolution of a company.

Subject Code: 17C62

Course Name: INDUSTRIAL LAW

Upon completion of the course, the students will be able to

1. To learn the salient features of workers welfare, wages regulations and the norms governing the working condition.
2. Students are able to understand the benefits of trade union and identify the forms of industrial action.
3. Students will know about the judicial setup, Labour laws, and its relationship with industry.
4. To learn about the rate of compensation payable on the death or occupational diseases and settlement of a claim.
5. Students will learn about legislations relating wage fixation and revisions.

Subject Code: 17C63

Course Name: FINANCIAL MANAGEMENT

Upon completion of the course, the students will be able to

1. Calculate common investment criteria and project cash flows associated with corporate project evaluation.
2. Apply measures of cost on capital and financial leverages to form long term financial policies for business.
3. Judge the merits of over borrowing on purchase of assets.
4. Describe the common factors influencing dividend policy.
5. Describe application of options in financial management.
6. Judge the capital investment decisions and financial policies made on valuations of business.

Subject Code: 17CE6A/17CE6B

Course Name: INCOME TAX-II/SERVICE MARKETING

Upon completion of the course, the students will be able to

1. To explain all set off carry forward.
2. To learn all deductions on gross total income.
3. To calculate the assessment of individuals total income.
4. To Assessment of firm and companies.
5. To explained clearly the rules and regulations governing the income tax.

Subject Code: 17CE6B

Course Name: SERVICE MARKETING

Upon completion of the course, the students will be able to

1. To understand the Concepts, Principle and Practice of Service Marketing.
2. To help the students to know about the services marketing mix and consultancy service.
3. To identify the various sectors in service industry and International service.

Subject Code: 17SEC61

Course Name: SOFT SKILLS FOR JOB SEEKERS

Upon completion of the course, the students will be able to

1. Develop the skill of resume writing and placing application for jobs.
2. Understand the concept of group discussion and interviews.
3. To learn about the steps to be moved in achievement the goals.

Subject Code: 17SEC62

Course Name: QUANTITATIVE APTITUDE AND REASONING SKILL

Upon completion of the course, the students will be able to

1. Learn about the aptitude and reasoning skill techniques
2. Understand problem solving technique in competitive examination.