

DEPARTMENT OF COMMERCE

PROGRAMME: B. COM.

Statements of Programme Specific Outcomes (PSOs)

By the end of the programme, the student will be able to

1. Understand the basic concepts of the commerce, management, accounting of & economics.
2. Analyse relationship among commerce, trade industry, services, management and administration.
3. Perform all accounting activities and can handle type of business very well.
4. Understand application of knowledge of commerce in business service sector industry, marketing, finance entrepreneurship development etc.
5. Develop communication skills and computer awareness and rules of income tax act.
6. Think about commercial and professional way or point of view.
7. Self employment confidences develop.
8. Understanding legal issue/ law relating to banking and insurance sector.

Statements of Course Outcomes (COs)

Course: Financial Accounting.

By the end of the course, the student will be able to

1. To understand the principles of accounting and its concepts.
2. Compare between higher purchase and instalment system and prepare here the purchase account.
3. Describe the types of cooperative societies and prepare trading and provident laws account and balance sheets.
4. Explain the meaning joint venture accounts and right methods of the joint venture accounting.
5. Design the numerical on centralise and decentralised method.

Course: Business Organisation

1. Discuss nature and the scope of business and classify the business activities.
2. Identify the meaning of the sole partnership one Person Company, private company and Joint Stock Company.
3. Justify the function of the organisation, principles of the organisation and the types of the organisation.
4. Compose internal consistence of the business organisations and key managerial personal(KMP)
5. Summarise the qualities powers responsibilities of chairman and chief executive officer.
6. Paraphrase ecommerce and e business and e banking.

Course: Company Law

1. Understand the background of the new company act 2013 and explain kinds of company.
2. Define memorandum of association and articles of association.
3. Determine private placement and prospectus and misrepresentation in prospectus.
4. Write the meaning and nature of capital share and capital.
5. Identify the difference between share and debenture and owned capital and debt capital.
6. Explain membership in a company and its procedure and analyse the meaning of directors and concepts.

Course: Business Economics

1. Understand the nature and scope of the business economics and their responsibilities.
2. Describe the law of the demand and Giffens paradox and methods of demands for costing.
3. Evaluate the concept of production function and law of variable proportions and isoquant curves.
4. Design the theory of the population and the criticise it.
5. Describe law of the supply and its criticism and evaluate concept of cost
6. Write down the theory of the revenue.

Course: Statistics and Business Mathematics

1. Write the meaning, scope, function and limitation of statistics.
2. Calculate mean, median, and mode and geometric mean and the moronic mean.
3. Evaluate mean, division, standard and deviation and quartile deviation.
4. Solve sequence, Karl, persons and co-efficient of sequence.
5. Calculate of ratio, proportion percentages, simple and compound, interest and profit loss.

Course: Business Management

1. Understand the principles of business management and its scope and significance.
2. Explain the process of business management and functions of business management.
3. List the characteristics and the importance and planning and decision making.
4. Discuss the meaning of delegation of authority and coordination and controlling
5. Justify the recent traits in management.

Course: Secretarial Practice

1. Describe the procedure of incorporation of the companies and conversion of companies.
2. Explain the types and characteristics of company meeting and meetings of committee of directors.

3. Classify report writing, concept of secretarial audit and e-governance, e-filing.
4. Analyse key managerial personal procedures for appointment of additional directors.
5. Write down the managerial remuneration and provisions regarding resignation.

Course: Business Economics II

1. Describe market structures and firm and industry and pricing of products.
2. Classify perfect and imperfect competition, markets and monopoly and monopolistic competition.
3. Explain theories of distribution, theories of rent theories of wages and theory of interest
4. Write down the relationship of dynamic theory of profit and innovation theory of profit.
5. Paraphrases the concept of business cycle and national income
6. Criticise theory of profit

Course: Business law

1. Aware of various laws relating to the business laws, meaning , evaluation , significance
2. Identify the law relating to sell of goods acts 1930, the Indian partnership act 1932.
3. Determining law relating to negotiable instrument act 1881.
4. Understanding the law relating to the consumer protection act 1986 information technology act 2000 and cyber law.

Course: Monetary Economics

1. Understand the meaning of money, evolution, theory of money.
2. Analyse the cause inflation and deflation , role of monetary policy and fiscal policy
3. Understand money market and policies, impact, recent changes/trends.
4. Describe the concept of public finance, taxation and types of taxation.

Course: Financial Accounting

1. Understand consignment accounts theory and numerical.
2. Solve and understand branch accounts excluding foreign branch theory and numerical.
3. Determine flouting of Joint stock company and capital structure, theories and numerical
4. Understand final accounts of joint stock companies and theories and numerical.

Course: Business communication and management

1. Understand the concept of communication and types
2. Analyse the concept of business communication and its principles and roles of public relation management.
3. Understand technology management information system and business communication
4. Perform procedures as per ms office, aided communication.

Course: Financial Accounting

1. Analyse the final accounts of banking companies' preparation of accounts as per banking companies registered act 1949.
2. Solve the final accounts of general insurance companies theory and numerical.
3. Calculate the valuation of goodwill
4. Liquidators final statement of account only theory and numerical preparations.

Course: Skill development

1. Understanding of the basic of personality meaning of skill
2. Determine the communication skills and the personality development.
3. Analyse techniques in personality development
4. Understanding of entrepreneurship skill development.
5. Meaning of entrepreneurship and type.

Course: Income Tax

1. Understanding the concept of income tax
2. Solve a numerical under the head of income from salary
3. Solve a numerical under the head of income from house property
4. Calculate the numerical of income from other sources

Course: Monetary economics 2

1. Discuss the evolution, meaning, function of commercial banks
2. Understanding the concept of e banking and core banking
3. Understanding the meaning of customer banks and customer relationship
4. Discuss meaning, objectives, functions, the role of the central bank

Course: Financial Accounting IV

1. Understand the accounting procedure of amalgamation and absorption
2. Compare between reconstruction and reorganisation of companies
3. Analyse and understand the single entry system and double entry system of accounting
4. Prepare final accounts of electricity gas and water supply companies
5. Calculate the valuations of shares by net assets method and yields method

Course: Cost Accounting

1. Understand the difference between cost accounting and financial accounting
2. Prepare the profit, reconciliation statement
3. Define job costing the process costing
4. Determine contract, and costing its elements and features and contracts costing
5. Classify normal loss and abnormal loss and normal gain and abnormal gain.

Course: Management Process

1. Understand the objective of economics planning and strategy of india development plans
2. Discuss concept of economic growth and economic development
3. Understand the causes of the population explosion and relations of it with unemployment
4. Compare between urban and rural unemployment.
5. Determine the meaning of public revenue and public expenditure

Course: Indian Economics

1. Understand the objectives of economic Planning and strategy of India's development plans
2. Discuss the concept of economic growth and economic development
3. Understand the causes of population expansion and relation of it with unemployment
4. Compare between urban and rural unemployment
5. Determine the meaning of public revenue and public expenditure.

Course: Marketing Management

1. Understand the traditional and modern concept of marketing
2. Compare between industrial market and service market
3. Understand the issues and challenges of pricing policy
4. Define branding, packaging and product life cycle
5. Discuss techniques of product, promotion advertising and E-marketing.

Course: Business finance

1. Classify the source of business finance
2. Calculate economic order quantity and virus inventory levels
3. Calculate the assignment of working capital requirement
4. Understand the difference between debtors management and creditors management
5. Define operating financial leverages.

Course: Financial Accounting V

1. Prepare the consolidated balance sheet and profit and loss account
2. Solve simple problem on involving company only
3. Understand introduction of insurance claims and construct practical problem on loss of stock
4. Explain meaning, needs, objectives of investment accounts, solve simple problem on investment.
5. Prepare the statement of profit prior to incorporation

Course: Management Accounting

1. Compare difference between cost accounting and management accounting
2. Calculate the break- even point analysis
3. Prepare cash budget and flexible budget
4. Explain the meaning, importance and limitation of ratio analysis
5. Calculate ratio, acid test ratio, inventory turnover ratio
6. Prepare statement showing changes in working capital and fund show statement

Course: Advanced Statistics

1. Prepare correlation, Karl, Person's coefficient of correlation in vicariate frequency, table.
2. Evaluate regression analysis, coefficient of regression for a biraviate frequency table
3. List the uses of IN types of I No methods of Index number
4. Calculate simple problems on tend, short term variation, irregular variation
5. Solve simple problem on measurement of trend.

Course: Indian Economy

1. Understand the nature, role of agriculture in Indian economy
2. Explain the NABAARD (National Bank for Agriculture and Rural Development)
3. Analyse Indian Industry and industrial policy 1991
4. Describe Indian Service sector, growth of services sector in India governments reforms n various conditions
5. Justify foreign trade, Multinational Corporation, world trade organisation.

Course: Human resource Management

1. Understand the definition, objectives, function, scope, importance of human resource management
2. Compare the career planning and manpower planning
3. Explain the labour welfare and collective bargaining.
4. Describe human resource planning and accounting

Course: Indirect taxes

1. Understand the concept of central excise laws
2. Determine the customs laws
3. Analyse the service tax, provision of law and procedure
4. Understand the basic concepts, value added tax on sale or purchase of goods.

By the end of this programme, students will be able to

1. Acquaint the students with the practical approach of auditing and income tax
2. Application of management accounting in decision making
3. Techniques of accounting as per the requirement and accounting procedure
4. Analysis relationship among commerce trade industry services and administration
5. Think about commercial and professional way or point of view
6. Understanding the legal issue to banking insurance and industrial sector
7. Advance and detailed knowledge and cost accounting management accounting financial accounting and auditing and income tax

Course: Advance auditing and income tax I

1. acquaint the students with the practical approach of auditing and income tax
2. Understand objects and importance of auditing
3. Compare different types of audit
4. Understand the audit sampling
5. Solve profit and loss account and construct balance sheet

Course: Advance financial accounting I

1. Create awareness among the students about advance accounting issues and practices
2. Understand nature and functions of advance financial accounting
3. Discuss nature meaning and objectives of accounting standards
4. Solve repossession (partial and complete repossession)
5. Understand departmental accounts

Course: Advance Cost Accounting 1

1. Understand objects aims functions, scope, advantages, and limitations of cost accounting
2. Solve single output/ unit costume
3. Design tender/ quotation/estimation of costing
4. Calculate reconciliation of profit/ loss of cost and financial books

Course: Advance Management accounting 1

1. Understand origin and growth, meaning scope and limitations and functions of management accounting
2. Describe financial market, money market, capital market ,corporate debt market etc
3. Solve working capital requirement
4. Calculate methods of ranking investment proposals
5. Understand analysis of financial statement

Course: Advance Auditing and Income Tax II

1. Understand qualification and disqualification, appointment of auditor and special qualities of auditor
2. Calculate valuation and verification of assets and liabilities
3. Describe vouching of impersonal ledger
4. Understand meaning and importance of investigation
5. Solve income from house property

Course: Advance financial Accounting II

1. Understand accounting organisation –ICAI, ICFAI, ICSI
2. Describe social accounting and human resource accounting
3. Solve valuation of goodwill and shares
4. Calculate ascertainment of profit under single entry system
5. Design accounts for non profit making organisations

Course: Advance cost accounting II

1. Understand cost concept analysis and cost behaviour
2. Solve process costing
3. Calculate machine hour rate
4. Evaluate methods of wage payments and incentives plans

Course: Advance Management Accounting

1. Understand capitalization concept, consequences of errors in capitalisations
2. Explain budget and budgetary control]
3. Solve flexible and master budget
4. Calculate capital budget and investment of surplus funds

Course: Advance Auditing and Income tax 3

1. Understand audit and share capital
2. Explain cost and management audit
3. Perform audit report
4. Solve statement of income from business and profession

Course: Advance financial accounting3

1. Understand the financial statement analysis
2. Describe agricultural form accounting'
3. Solve profit prior to incorporation
4. Calculate reorganisation and reconstruction of companies
5. Design the statement of liquidation of companies

Course: Advance cost accounting2

1. Understand organisation and management of cost department

2. Describe cost report and cost report and cost statement
3. Solve marginal costing
4. Calculate job batch and contract costing

Course: Advance management accounting 3

1. Understand financial statement
2. Explain SEBI, capital market, stock exchange
3. Solve return on capital employee
4. Calculate fund flow analysis
5. Calculate cash flow analysis

Course: Advance Auditing and Income tax 4

1. Understand audit of divisible profit and dividend ascertainment of profit
2. Describe civil and criminal liabilities of auditor
3. Explain features of government audit
4. Describe audit of insurance companies
5. Solve capital gain and income from other sources

Course: Advance financial accounting4

1. Explain accounting system of financial accounting
2. describe pay role accounting computerised accounting inflation accounting etc
3. Solve final accounting of joint stock companies
4. Calculate holding accounts
5. Design accounts of banking

Course: Advance Cost Accounting 4

1. Describe role of cost in capital investment decision
2. Solve standard costing and variance analysis as a tool for management
3. Calculate integrated cost accounts
4. Understand uniform costing inter-firm comparison
5. Design cost volume profit analysis

Course: Advance Management Accounting 4

1. Understand management accounting
2. Discuss management audit, social audit, performance audit, human resource audit etc
3. Solve financial leverages- operating financial and combined leverages
4. Calculate ratio analysis