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## B.Com.- Course Outcome

### B.Com. (Sem-01)

#### Subject: Financial accounting I

- To record the basic journal entries.
- Memorize how to calculate depreciation by applying various methods.
- Maintain the financial statements of a business entity.
- Rectify errors in accounts.

#### Subject: Business Mathematics I

- To apply basic terms of integration in solving practical problems of business.
- To explain basic methods of business calculus, types and methods of interest account and their basic applications in practice.
- To solve problems in the areas of business calculus, simple and compound interest account, use of compound interest account, loan and consumer credit.
- To discuss effects of various types and methods of interest account.
- Connect acquired knowledge and skills with practical problems in economic practice.

#### Subject: Business Economics

- Understand how households (demand) and businesses (supply) interact in various market structures to determine price and quantity of a good produced.
- Understand the links between household behavior and the economic models of demand.
- Represent demand, in graphical form, including the downward slope of the demand curve and what shifts the demand curve.
- Understand the links between production costs and the economic models of supply.
- Apply the concept of opportunity cost
- Analyse operations of markets under varying competitive conditions

#### Subject: Business Management

- Use business terms and concepts when communicating.
- Explain the financial concepts used in making business decision.
- Use effective communication skills to promote respect and relationship.
- Utilize information by applying a variety of business and industry software and hardware to major business function.
- Demonstrate a basic understanding of business management.

#### Subject: Business Communication Skills

- To make effective and impressive communication.
- To make communication in ethical manner.
- Capable to make persuasive digital communication.
- Capable to make abstract & summaries of proposals.
- Better presentation and communication using proper body language.

**Subject: Basics of Computer-I**

- Understand the concept of input and output devices of Computers and how it works.
- Understand the concepts, structure, types and design of operating Systems.
- Understand the concept of Data Communication, its Modes, its Forms and Data Communication Channels.
- Understand evolution of internet, its application and its basic services.
- Recognize when to use each of the Microsoft Office programs to create professional and academic documents.
- Create and design a word document for general office use.
- Students will have a working knowledge of paragraph formatting, macro and mail merge in MS-Word.

**B.Com. (Sem-02)****Subject: Financial Accounting-II**

- Student can able to make necessary journal entries in the books of record under hire purchase method.
- Able to maintain royalty and joint venture accounts.
- Easily examine the dissolution of partnership.
- Easily can prepare the journal entries of amalgamations and sale of partnership firms.

**Subject: Business Mathematics-II**

- Define basic terms in the areas of business calculus and financial mathematics.
- Explain basic methods of business calculus, types and methods of interest account and their basic applications in practice.
- Solve problems in the areas of business calculus, simple and compound interest account, use of compound interest account, loan and consumer credit.
- Discern effects of various types and methods of interest account.
- Connect acquired knowledge and skills with practical problems in economic practice.

**Subject: Business Economics-II**

- Apply marginal analysis to the 'firm' under different market conditions;
- Understand the causes and consequences of different market structures;
- Apply economic models to examine current economic issues and evaluate policy options for addressing these issue
- Understand the meaning of marginal revenue and marginal cost and their relevance for firm profitability.

**Subject: Business Management-II**

- Use business terms and concepts when communicating.
- Explain the financial concepts used in making business decision.
- Use effective communication skills to promote respect and relationship.
- Utilize information by applying a variety of business and industry software and hardware to major business function.
- Demonstrate a basic understanding of business management.

**Subject: Business Environment**

- Define various elements internal as well as external affecting business environment.
- Explain the techniques like SWOT analysis.
- Define the terms like inflation, GDP, etc.
- Define the consequences with regard to BOP.
- Explain the economic trends and effect of Govt. policies as LPG.

**Subject: Basics of Computers-II**

- Student will be able to understand the concept of input and output devices of Computers and how it works.
- Students will be able to understand the concepts, structure, types and design of operating Systems.
- Student will be able to recognize when to use each of the Microsoft Office programs to create professional and academic documents.
- Student will be introduced to create and design a spreadsheet for general office use.
- Students will have a working knowledge of basic functions and formulas in MS- Excel.

### **B.Com. (Sem-03)**

#### **Subject: Corporate Accounting-I**

- Learn about the journal entries of issue of shares and issue of debentures.
- To know about the meaning of companies and working style of companies.
- Know about the final accounts of the companies.
- Learn about the valuation method of shares and goodwill and measurement of performance of companies.
- Work with profit prior to incorporation and post incorporation profits in company's accounts.
- Learn about the concept of sources of redemption of debentures and redemption of preference shares.

#### **Subject: Business Statistics-I**

- Student will be able to apply knowledge to solve simple tasks using computer (MS Excel).
- Student will be able to independently calculate basic statistical parameters (mean, measures of dispersion, correlation coefficient, indexes).
- Student will be able to interpret the meaning of the calculated statistical indicators.
- Student will be able to choose a statistical method for solving practical problems.
- Student will be able to explain probability theory and probability distributions in relation to general statistical analysis.
- Student will be able to Understand and appreciate the need to solve a variety of business- related problems using a systematic approach involving accepted statistical techniques.

#### **Subject: Business regulatory framework-I**

- Learn the difference between valid void and voidable contract.
- Memorize difference between contract of guarantee and indemnity.
- Analyse the rights and duties of pawn or Pawnee under contract of bailment.
- Learn how to pursue the consumer rights under consumer protection act 1982.

#### **Subject: Corporate Law-I**

- Know about the concept of company and shares.
- Know about the company law in the India.
- Understand the use of the memorandum of association and article of association in a company, they also learn from this course.
- Use of prospectus in a company.
- Understand the relationship between company and debenture holders.

#### **Subject: Human resource management**

- Learn the qualities of human resource manager in an organization.
- Analyse the importance of different methods of training given to the employees in organization.
- Memorize the difference between on the job training and of the job training.
- Learn the participant of industrial relation and recruitment of good industrial relation programme.

### **B.Com. (Sem-04)**

**Subject Corporate Accounting-II**

- Know about the companies all accounts.
- Get the Knowledge of banking system.
- Learn about working format of companies.
- Understand Mutual funds“ investments.
- Find out how a company can dissolve.

**Subject: Business Statistics-II**

- Student will able to apply knowledge to solve simple tasks using computer (MS Excel)
- Student will able to independently calculate basic statistical parameters (mean, measures of dispersion, correlation coefficient, indexes)
- Student will able to interpret the meaning of the calculated statistical indicators
- Student will able to choose a statistical method for solving practical problems
- Student will able to explain probability theory and probability distributions in relation to general statistical analysis.
- Student will able to Understand and appreciate the need to solve a variety of business-related problems using a systematic approach involving accepted statistical techniques.

**Subject: Business Regulatory Framework-II**

- Can able to learn the conditions of partnership act.
- Critically evaluate conditions and warranties of sale of goods act.
- Aware about rights to information.
- Can able to use negotiable instrument in practical life.

**Subject Corporate Law-II**

- Student will able to develop in the student an understanding of the free enterprise system and the legal safeguards of the same.
- Student will able to demonstrate clearly and forcibly the generally accepted, but not always documented, proposition that law is an expression of the public will; that a law is valid in the real sense only when it is an expression of the public will.
- Student will able to develop in the student and appreciation of the significant role played by the judiciary in the protection of individual liberty and private property.
- Student will able to develop in the student habits of analytical thinking and logical reasoning as a technique for decision-making.
- Student will able to develop in the student acceptable attitudes and viewpoints with respect to business ethics and social responsibility.
- Student will able to enrich and make more meaningful the study of the other social sciences.

**Subject: Marketing Management**

- Students can identify how consumer behaves differently.
- Able to understand how a product passes from different stages.
- Able to understand the difference between trademark and branding.
- Able to describe the customer segmentation, target marketing and positioning.
- Understand different methods of sale promotion.

**Subject: Banking and Banking Law**

- Demonstrate a comprehension of the principles of banking law and its relationship to banks and customers.
- Demonstrate an awareness of law and practice in a banking context.
- Engage in critical analysis of the practice of banking law from a range of perspectives.
- Organize information as it relates to the regulation of banking products and services.

**B.Com. (Sem-05)****Subject: Taxation Law-I**

- Define the procedure of direct tax assessment.
- Able to file IT return on individual basis.
- Able to compute total income and define tax complications and structure.
- Able to understand amendments made from time to time in Finance Act.
- Differentiate between direct and indirect tax assessment.

**Subject: Cost Accounting-I**

- Define the various components of total cost of a product i.e. direct & indirect cost and fixed & flexible cost.
- Determine various levels of material i.e. reorder level, minimum level, maximum level & EOQ for managing working capital.
- Use methods of time-keeping & time-booking and manage idle & overtime.
- Define the features of overhead or indirect cost of production and basis of allocation and apportionment.
- Use cost-sheet to compute unit cost of product.
- Determine basis for computing tender price of a product.

**Subject: Accounting for Management**

- Use business finance terms and concepts when communicating.
- Explain the financial concepts used in making accounting management decision.
- Use effective communication skills to promote respect and relationship for financial deals.
- Utilize information by applying a variety of business and industry software and hardware to major financial function.
- Demonstrate a basic understanding of accounting management.

**Subject: Financial market operations**

- Student will able to understand the Australian banking system and describe the role of regulatory bodies in regulating how banks manage their capital.
- Student will able to describe the types of equity securities that companies can use to raise equity capital and how these securities can be listed and traded on the Australian Stock Exchange.
- Student will able to apply different company valuation techniques to determine share prices.
- Student will able to describe the characteristics of different types of debt securities and be able to price them.
- Student will able to describe different theories of how interest rates are determined and explain the relationship between the term to maturity, risk, and interest rates.
- Student will able to understand the mechanics and conventions of the foreign exchange market and the motivation of different participants in trading foreign currencies.

**Subject: Entrepreneurship and small scale business**

- Student will able to understand the basic development of entrepreneurship as a profession.
- Student will have a basic knowledge of human resource management for small business.
- Student will able to identify and implement systems for collecting and analyzing information to monitor the performance of a new firm
- Student will able to understand the differences between an entrepreneurial venture and an ongoing business operation.
- Student will able to understand the critical roles of marketing research, competitive analysis, consumer-value proposition, and market-entry strategy in the development of a business plan.
- Student will able to describe examples of entrepreneurial business and actual practice, both successful and unsuccessful, and explain the role and significance of entrepreneurship as a career, in the firm, and in society.

- Student will be able to understand the importance and role of ethical, sustainability, innovation and global issues for strategic decision making.
- Student will evaluate different modes of entering into entrepreneurship

### **B.Com. (Sem-06)**

#### **Subject: Taxation Law-II**

- Define the procedure of direct tax assessment.
- Able to file IT return on individual basis.
- Define tax complications and structure.
- Aware about IT authorities and their powers.
- Aware about appeal & revision, tax penalties, offences and prosecutions.

#### **Subject: Cost Accounting-II**

- Define the process to compute total cost of a product belong to various production processes.
- Accumulate total cost of a contract assigned.
- Able to prepare various budgets like fixed and flexible budgets.
- Define the terms with regard to variance analysis.
- Define the terms with regard to BEP analysis.

#### **Subject: Financial Management**

- Use business finance terms and concepts when communicating.
- Explain the financial concepts used in making financial management decision.
- Use effective communication skills to promote respect and relationship for financial deals.
- Utilize information by applying a variety of business and industry software and hardware to major financial function.
- Demonstrate a basic understanding of financial management. □

#### **Subject: Auditing**

- Student will understand the audit process from the engagement planning stage through completion of the audit, as well as the rendering of an audit opinion via the various report options.
- Student will understand auditors' legal liabilities, and be able to apply case law in making a judgment whether auditors might be liable to certain parties;
- Student will understand to describe the various levels of persuasiveness of different types of audit evidence and explain the broad principles of audit sampling techniques;
- Student will understand to discuss the need for an independent or external audit and describe briefly the development of the role of the assurance provider in modern business society;
- Student will be able to describe the quality control procedures necessary to ensure that a competent assurance engagement is performed, and apply professional ethics including Code of Conduct to specific scenarios.
- Student will explain the internal audit process including the professional standards applicable to the internal audit profession. □

#### **Subject: GST**

- Student will be able to Compute the assessable value of transactions related to goods and services for levy and determination of duty liability.
- Student will be able to Identify and analyze the procedural aspects under different applicable statutes related to Goods and Service taxation.
- Student will be able to understand the basic principles underlying the Goods & Service Tax).
- Student will be able to understand Tax liability and taxable entities. Accounting treatment (simple and trilateral transactions).
- Student will be able to examine the method of tax credit. Inflows and outflows.
- Outflows: tax imposition, tax exemption, tax deduction.

**Subject: International Business Environment**

- Use international trade terms and concepts when communicating.
- Explain the international trade concepts used in making global decision.
- Use effective communication skills to promote respect and relationship for international trade.
- Utilize information by applying a variety of business and industry software and hardware to major international trade function.