

# **BACHELOR OF COMMERCE**

## **PROGRAMME OUTCOMES AND COURSE OUTCOMES**

**AS PER NEW EDUCATION POLICY 2020**

**W.E.F. SESSION 2022-23**



List of all Papers in Six Semester Semester-wise Titles of the Papers in B.Com.						
Year	Sem.	Course Code	Paper Title	Theory/ Practical	Credits	
<b>Certificate Course in <i>COMMERCE</i></b>						
FIRST YEAR	I	BC-101	Financial Accounting	Theory	6	
		BC-102	Business Regulatory Framework	Theory	6	
		BC-103 (A)	Business Organization and Management	Theory	6	
		BC-103 (B)	Or Business Communication			
		BC-104	Inventory Management	Theory	4*	
		BC-105	Vocational Course ( Financial Literacy )	-	3	
		BC-106	Co-curricular ( Communication Skills )	-	(Qualifying)	
	II	BC-201	Basic Business Finance	Theory	6	
		BC-202	Business Statistics	Theory	6	
		BC-203 (A)	Entrepreneurship & Small Business	Theory	6	
		BC-203 (B)	Or Economy of Uttarakhand			
		BC-204	Rural Marketing	Theory	4*	
		BC-205	Vocational Course	-	3	
		BC-206	Co-curricular	-	(Qualifying)	
<b>Diploma in <i>COMMERCE</i></b>						
SECOND YEAR	III	BC-301	Cost Accounting	Theory	6	
		BC-302	Company Law	Theory	6	
		BC-303 (A)	Business Economics	Theory	6	
		BC-303 (B)	Or Business Environment			
		BC-304	E-Banking	Theory	4*	
		BC-305	Vocational Course	-	3	
		BC-306	Co-curricular	-	(Qualifying)	
	IV	BC-401	Income Tax Law and Accounts	Theory	6	
		BC-402	Public Finance	Theory	6	
		BC-403 (A)	Tourism and Travel Management	Theory	6	
		BC-403 (B)	Or Fundamentals of Marketing			
		BC-404	Indian Economy	Theory	4*	
		BC-405	Vocational Course	-	3	
		BC-406	Co-curricular	-	(Qualifying)	
<b>Bachelor of <i>COMMERCE</i></b>						
THIRD YEAR	V	BC-501	Corporate Accounting	Theory	5	
		BC-502	Auditing	Theory	5	
		BC-503	<b>Any two of the following-</b> Business ethics and Corporate Governance	Theory	5	
		BC-504				Principles and Practices of Insurance
		BC-505				Monetary Theory and Banking in India
		BC-506	Industrial Training/ Survey/ Project/viva-voce	Theory	4	
		BC-507	Co-curricular	-	(Qualifying)	
	VI	BC-601	Goods and Services Tax	Theory	5	
		BC-602	Accounting for Managerial Decision	Theory	5	
		BC-603	<b>Any two of the following-</b> Financial Institutions & Markets	Theory	5	
		BC-604				Human Resource Management
		BC-605				Advertising & Sales Management
		BC-606	Industrial Training/ Survey/ Project/Viva-voce	Theory	4	
		BC-607	Co-curricular	-	(Qualifying)	

**DEPARTMENT OF COMMERCE**

**Program Structure for B.Com. (CBCS)**

Year	Semester	Major# (Own faculty)		Major* (Own/Other Faculty)		Minor Electives* (Own/Other Faculty)		Minor Vocational Course (Elective)		Minor Co-curricular (Qualifying)		Industrial Training/ Survey/ Project/ Viva-voce		Total Credits
		No. of Papers	Credits	No. of Papers	Credits	No. of Papers	Credits	No. of Papers	Credits	Minor	Credits	No. of Papers	Credits	
1	I	2	6	1	6	1	4	1	3	1	-	-	-	46
	II	2	6	1	6			1	3	1	-	-	-	
2	III	2	6	1	6	1	4	1	3	1	-	-	-	46
	IV	2	6	1	6			1	3	1	-	-	-	
3	V	4	5	-	-	-	-	-	-	1	-	1	4	48
	VI	4	5	-	-	-	-	-	-	1	-	1	4	
<b>Total</b>		16	88	4	24	2	8	4	12	-	-	2	8	140

# Major- These can be taken by the students of Commerce Faculty only.

\*Major & Minor Electives - These can be taken by the students of any Faculty including the students of Commerce. Students of commerce faculty must have to choose any one of these from other faculty/department. Equal Credit for such course/paper can also be obtained from any online platform i.e., MOOC/NPTEL etc.

\*Minor Electives- Credit for this paper can be obtain by the student in any semester of the year (once in a year only i.e., either in I or II semester in First year and III or IV semester in second year) as per his/her convenience.

Major Course/Paper				
Code	Paper/Course Title	Paper/Course	Availability/Type	Credit
BC-101	Financial Accounting	Major- 1	For Own Faculty	6
BC-102	Business Regulatory Framework	Major- 2	For Own Faculty	6
BC-103 (A)	Business Organization and Management	Major- 3	For Own/Other Faculty	6
BC-103 (B)	Business Communication			
BC-201	Basic Business Finance	Major- 1	For Own Faculty	6
BC-202	Business Statistics	Major- 2	For Own Faculty	6
BC-203 (A)	Entrepreneurship & Small Business	Major- 3	For Own/Other Faculty	6
BC-203 (B)	Economy of Uttarakhand			
BC-301	Cost Accounting	Major- 1	For Own Faculty	6
BC-302	Company Law	Major- 2	For Own Faculty	6
BC-303 (A)	Business Economics	Major- 3	For Own/Other Faculty	6
BC-303 (B)	Business Environment			
BC-401	Income Tax Law and Accounts	Major- 1	For Own Faculty	6
BC-402	Public Finance	Major- 2	For Own Faculty	6
BC-403 (A)	Tourism and Travel Management	Major- 3	For Own/Other Faculty	6
BC-403 (B)	Fundamentals of Marketing			
BC-501	Corporate Accounting	Major- 1	For Own Faculty	5
BC-502	Auditing	Major- 2	For Own Faculty	5
BC-503 BC-504 BC-505	<u>Any two of the following-</u> Business ethics and Corporate Governance Principles and Practices of Insurance Monetary Theory and Banking in India	Major- 3 Major- 4	For Own/Other Faculty	5 5
BC-601	Goods and Services Tax	Major- 1	For Own Faculty	5
BC-602	Accounting for Managerial Decision	Major- 2	For Own Faculty	5
BC-603 BC-604 BC-605	<u>Any two of the following-</u> Financial Institutions & Markets Human Resource Management Advertising & Sales Management	Major- 3 Major- 4	For Own/Other Faculty	5 5
Minor Elective Course/Paper				
BC-104	Inventory Management	Minor-1	For Own/Other Faculty	4
BC-204	Rural Marketing			
BC-304	E-Banking	Minor-2	For Own/Other Faculty	4
BC-404	Indian Economy			

**Evaluation process Semester Wise Detail of the Course/Papers**

SEMESTER-I			Credits	Maximum Marks			
				Internal	External	Total	
BC-101	Financial Accounting	Major (For Own Faculty)	6	25	75	100	
BC-102	Business Regulatory Framework	Major (For Own Faculty)	6	25	75	100	
BC-103 (A)	Business Organization and Management	Major (For Own/Other Faculty)	6	25	75	100	
BC-103 (B)	Business Communication						
BC-104	Inventory Management	Minor (For Own/Other Faculty)	4*	25	75	100	
BC-105	Vocational Course	Minor Elective	3	-	-	-	
BC-106	Co-curricular	Minor Elective	(Qualifying)	-	-	-	
<b>Total of Semester-I</b>			<b>21+4*</b>				
SEMESTER-II			Credits	Maximum Marks			
				Internal	External	Total	
BC-201	Basic Business Finance	Major (For Own Faculty)	6	25	75	100	
BC-202	Business Statistics	Major (For Own Faculty)	6	25	75	100	
BC-203 (A)	Entrepreneurship & Small Business	Major (For Own/Other Faculty)	6	25	75	100	
BC-203 (B)	Economy of Uttarakhand						
BC-204	Rural Marketing	Minor (For Own/Other Faculty)	4*	25	75	100	
BC-205	Vocational Course	Minor Elective	3	-	-	-	
BC-206	Co-curricular	Minor Elective	(Qualifying)	-	-	-	
<b>Total of Semester-II</b>			<b>21+4*</b>				
<b>Note:</b>							
1. *4 Credits of Minor elective can be obtained only once in a year.							
2. Minimum requirement for getting Certificate in Commerce (After Sem I and II) is 46 Credit							
SEMESTER-III			Credits	Maximum Marks			
				Internal	External	Total	
BC-301	Cost Accounting	Major (For Own Faculty)	6	25	75	100	
BC-302	Company Law	Major (For Own Faculty)	6	25	75	100	
BC-303 (A)	Business Economics	Major (For Own/Other Faculty)	6	25	75	100	
BC-303 (B)	Business Environment						
BC-304	E-Banking	Minor (For Own/Other Faculty)	4*	25	75	100	
BC-305	Vocational Course	Minor Elective	3	-	-	-	
BC-306	Co-curricular	Minor Elective	(Qualifying)	-	-	-	
<b>Total of Semester-II</b>			<b>21+4*</b>				
SEMESTER-IV			Credits	Maximum Marks			
				Internal	External	Total	
BC-401	Income Tax Law and Accounts	Major (For Own Faculty)	6	25	75	100	
BC-402	Public Finance	Major (For Own Faculty)	6	25	75	100	
BC-403 (A)	Tourism and Travel Management	Major (For Own/Other Faculty)	6	25	75	100	
BC-403 (B)	Fundamentals of Marketing						
BC-404	Indian Economy	Minor (For Own/Other Faculty)	4*	25	75	100	
BC-405	Vocational Course	Minor Elective	3	-	-	-	
BC-406	Co-curricular	Minor Elective	(Qualifying)	-	-	-	
<b>Total of Semester-II</b>			<b>21+4*</b>				
<b>Note:</b>							
1. *4 Credits of Minor elective can be obtained only once in a year.							
2. Minimum requirement for getting Diploma in Commerce (After Sem I, II, III and IV) is 46+46=92 Credit.							
SEMESTER-V			Credits	Maximum Marks			
				Internal	External	Total	
BC-501	Corporate Accounting	Major (For Own Faculty)	5	25	75	100	
BC-502	Auditing	Major (For Own Faculty)	5	25	75	100	
BC-503	<b>Any two of the following-</b> Business ethics and Corporate Governance	Major (For Own Faculty)	5	25	75	100	
BC-504			Principles and Practices of Insurance	5	25	75	100
BC-505			Monetary Theory and Banking in India				
BC-506	Industrial Training/ Survey/ Project/viva-voce	Major	4	-	-	-	
BC-507	Co-curricular	Minor	(Qualifying)	-	-	-	
<b>Total of Semester-V</b>			<b>24</b>				

SEMESTER-VI			Credits	Maximum Marks		
				Internal	External	Total
BC-601	Goods and Services Tax	Major (For Own Faculty)	5	25	75	100
BC-602	Accounting for Managerial Decision	Major (For Own Faculty)	5	25	75	100
BC-603 BC-604 BC-605	<b>Any two of the following-</b> Financial Institutions & Markets	Major (For Own Faculty)	5	25	75	100
	Human Resource Management		5	25	75	100
	Advertising & Sales Management					
BC-606	Industrial Training/ Survey/ Project/Viva-voce	Major	4	-	-	-
BC- 607	Co-curricular	Minor	(Qualifying)	-	-	-
<b>Total of Semester-VI</b>			<b>24</b>			
<b>Note:</b> <b>Minimum requirement for getting Bachelor's Degree in Commerce (After Sem I, II, III, IV, V and VI) is 46+46+48=140 Credit.</b>						

## **COURSE INTRODUCTION:**

In the era of globalisation, it has become inevitable to prepare minds for future by providing quality higher education. Though quality may be viewed through different aspects however, B.Com. Programme is designed to enable and empower students to acquire knowledge, skills and abilities to analyse and synthesize the contemporary realities pertaining to the today's business world and prepares them to drive and face the challenge of tomorrow. The programme offers opportunity to students to know different aspects of organizational functioning, financial systems, understanding of economy, laws governing business, strategies adopted by business to reach to society etc. The programme also provides the students an opportunity to explore, experiment and equip themselves to serve the society not only as employment seeker but also as an entrepreneur and job creator. The Course is designed to nurture the students as socially responsible and ethically aware citizens.

## **PROGRAMME OUTCOMES:**

The career options for students pursuing B.Com. Programme is vast and candidates will always have interesting profiles to work at if they play to their strengths. While many B.Com. Graduates may choose the much tried and tested path of CA, CS, CMA and other related fields of study, one has ample opportunity to choose an out-of-the-box career option, as one in travel and hospitality, media and telecommunications depending on the path and degree one chooses.

## **PROGRAMME SPECIFIC OUTCOMES:**

Earning a graduate degree of commerce (B.Com.) is evidence of persistence, determination, intellectual prowess, and the ability to handle challenging environments all of which are sought-after qualities for individuals filling manager and director positions. An employee who has demonstrated success in a long-term situation that requires stamina, discipline, leadership, and the ability to work well with others is going to be in line for growth opportunities within his or her organization. B.Com. graduate after completion of course can choose to work in job profile option available to them depending on their caliber and interest area such as Accountant, Auditor, Consultant, Company Secretary, Business Analyst, Finance Officer, Sales Analyst, Junior Analyst, Tax Accountant, Stock Broker, Economist, and Business Development Trainee and so on to explore.

## ***B.Com. 1st Semester***

### **BC-101: Financial Accounting: (MAJOR)**

#### **Course outcomes:**

The objective of this paper is to help students to acquire conceptual knowledge of fundamentals of accounting and to impart skills for recording various kinds of business transactions.

### **BC-102: Business Regulatory Framework (MAJOR)**

#### **Course outcomes:**

The objective of this course is to provide a brief idea about the framework of Indian Contract Act, 1872, Negotiable Instrument Act, Competition Act, 2002 and Sale of Goods Act, 1930.

### **BC-103(A): Business Organization and Management (MAJOR)**

#### **Course outcomes:**

After completing this course a student will have:

- Ability to understand the concept of Business Organization along with the basic laws and norms of Business Organization.

- Ability to understand the terminologies associated with the field of Business Organization along with their relevance.
- Ability to identify the appropriate types and functioning of Business Organization for solving different problems.
- Ability to apply basic Business Organization principles to solve business and industry related problems.
- Ability to understand the concept of Sole Proprietorship, Partnership and Joint Stock Company etc.

#### **BC-103 (B): Business Communication (MAJOR)**

##### **Course outcomes:**

To acquire skills in reading, writing, comprehension and communication, and also to use electronic media for business communication.

#### **BC-104: Inventory Management (MINOR)**

##### **Course outcomes:**

After completing this course a student will have:

- Ability to understand the concept of Inventory Management along with the basic laws and axioms of Inventory Management.
- Ability to understand the terminologies associated with the field of Inventory management and control along with their relevance.
- Ability to identify the appropriate method and techniques of Inventory management for solving different problems.
- Ability to apply basic Inventory management principles to solve business and industry related problems.
- Ability to understand the concept of Working Capital Management, Demand Analysis and Obsolescence.

### ***B.Com. 2<sup>nd</sup> Semester***

#### **BC- 201: Basic Business Finance (MAJOR)**

##### **Course outcomes:**

This course is to help students understand the conceptual framework of Business Finance.

#### **BC- 202: Business Statistics (MAJOR)**

##### **Course outcomes:**

The purpose of this paper is to inculcate and analytical ability among the students.

#### **BC- 203 (A): Entrepreneurship & Small Business (MAJOR)**

##### **Course outcomes:**

After completing this course a student will have:

- Ability to understand the concept of Entrepreneurship & Small Business Management.
- Ability to understand the terminologies associated Entrepreneurship & Small Business.
- Ability to identify the appropriate method and techniques of Entrepreneurship & Small Business.

#### **BC- 203 (B): Economy of Uttarakhand (MAJOR)**

##### **Course outcomes:**

This course is to help students in understanding:

- The Economy of Uttarakhand

- To identify the Problems of Economic Development in Uttarakhand
- To analyze the Role of Government in the Economic Development of Uttarakhand

**BC- 204: Rural Marketing (MINOR)**

**Course outcomes:**

After completing this course a student will have:

- Ability to understand the concept of Rural Marketing.
- Ability to understand the terminologies associated with the field of Rural Marketing
- Ability to identify the appropriate method and techniques of Rural Marketing

***B.Com. 3<sup>rd</sup> Semester***

**BC- 301: Cost Accounting (MAJOR)**

**Course outcomes:**

This course exposes the students to the basic concepts and the tools used in cost accounting.

**BC- 302: Company Law (MAJOR)**

**Course outcomes:**

The objective of this course is to provide basic knowledge of the provisions of the Companies Act 2013 along with relevant cases.

**BC- 303 (A): Business Economics (MAJOR)**

**Course outcomes:**

The objective of this paper is to introduce students with broad range of economic concepts, theories and analytical techniques which help the management in decision making.

**BC- 303 (B): Business Environment (MAJOR)**

**Course outcomes:**

The objective of this paper is to introduce students with broad range of economic concepts, theories and analytical techniques which help the management in decision making.

**BC- 304: E-Banking (MINOR)**

**Course outcomes:**

The Objective of this paper is to acquaint the students with the understanding of E-banking system with the risks, evaluation and concepts of E-payment involved therein.

***B.Com. 4<sup>th</sup> Semester***

**BC- 401: Income Tax Law and Accounts (MAJOR)**

**Course outcomes:**

It enables the students to know the basics of Income Tax Act and its implications.

**BC- 402: Public Finance (MAJOR)**

**Course outcomes:**

It enables the students to know the basics of Public Finance and its implications.

**BC- 403 (A): Tourism and Travel Management (MAJOR)**

**Course outcomes:**

The objective of this course is to understand the fundamental concept of Tourism and to familiarize with the significance and emerging trends in tourism.

**BC- 403 (B): Fundamentals of Marketing (MAJOR)**



**Course outcomes:**

The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.

**BC- 404: Indian Economy (MINOR)****Course outcomes:**

The objective of this paper is to enable the student to grasp the major economic problems in India and their solutions. It also seeks to provide an understanding of modern tools of macro-economic analysis and policy framework.

### ***B.Com. 5<sup>th</sup> Semester***

**BC- 501 : Corporate Accounting (MAJOR)****Course outcomes:**

This course enables the student to develop awareness about corporate accounting in conformity with the provisions of company act.

**BC- 502: Auditing (MAJOR)****Course outcomes:**

This course aims at imparting knowledge about the principles and methods of auditing and their application.

**BC- 503: Business Ethics and Corporate Governance (MAJOR)****Course outcomes:**

This course seeks to provide knowledge about the concepts, tools, techniques, and relevance of Business Ethics and Corporate Governance in the present changing scenario.

**BC- 504: Principles and Practices of Insurance (MAJOR)****Course outcomes:**

After completing this course, a student will have:

- Ability to understand the concept of Insurance along with the basic laws and practices of Insurance. Ability to understand the terminologies associated with the field of Insurance and control along with their relevance.
- Ability to identify the appropriate method and types of Insurance for solving different problems. Ability to apply basic Insurance principles to solve business and industry related problems.
- Ability to understand the concept of Life, Marine and Fire Insurance.

**BC- 505: Monetary Theory and Banking in India****Course outcomes:**

The Objective of this paper is to expose the students to the working for money and financial system prevailing in India.

### ***B.Com. 6<sup>th</sup> Semester***

**BC- 601: Goods and Services Tax (MAJOR)****Course outcomes:**

To provide students with the working knowledge of principles and provisions of GST to understand therelevance of GST in the present Indian tax in scenario and its contribution for economic development.

**BC- 602: Accounting for Managerial Decision (MAJOR)**

**Course outcomes:**

After completing this course a student will have:

- Ability to understand the concept of Managerial Accounting along with the basic forms and norms of Managerial Accounting.
- Ability to understand the terminologies associated with the field of Managerial Accounting and control along with their relevance.
- Ability to identify the appropriate method and techniques of Managerial Accounting for solving different problems.
- Ability to apply basic Managerial Accounting principles to solve business and industry related issues and problems. Ability to understand the concept of Budgetary Control, Cash Flow Statement, Fund Flow Statement, Break Even Analysis etc.

**BC- 603: Financial Institutions & Markets (MAJOR)****Course outcomes:**

After completing this course a student will have:

- Ability to understand the concept of Financial Market along with the basic form and norms of Financial Market.
- Ability to understand the terminologies associated with the field of Financial and control along with their relevance.
- Ability to identify the appropriate method and techniques of Financial Market for solving different problems.
- Ability to apply basic Financial Market principles to solve business and industry related problems.
- Ability to understand the concept of Primary and Secondary Market, Stock Exchange, SEBI etc.

**BC- 604: Human Resource Management (MAJOR)****Course outcomes:**

The paper aims to develop in the students a proper understanding about human resource management.

**BC- 605: Advertising & Sales Management (MAJOR)****Course outcomes:**

The objective of this paper is to familiarize the students with the basic concepts, tools and techniques of advertising used in marketing.