

BACHELOR OF COMMERCE

PROGRAMME

OUTCOMES

AND

COURSE

OUTCOMES

ANNUAL MODE

W.E.F 2019-20

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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.

COURSE OUTCOMES:

B.COM 1ST YEAR

Group I Accounting Group

Paper 1st : Financial Accounting

- CO1: Understand Double entry system and GAAP principles.
- CO2: Record the business transactions in journal, ledger and trail balance.
- CO3: Apply depreciation methods and prepare bank reconciliation statement.
- CO4: Prepare financial statements and company final accounts.
- CO5: Know the concepts of Financial Statements of Non Profit Organization.

Paper 2nd : Auditing

- CO1: Conceptual framework of Auditing
- CO2: Regulatory framework of Audit.
- CO3: Knowledge about Depreciation and reserves, divisible profit and dividend, Investigation and Auditor's Communication.

Group II Management Group

Paper 1st : General & Office Management

- CO1: Acquire the knowledge of Management Process.
- CO2: Understand and apply the management function : Planning, Organizing, Staffing, Directing and Controlling.
- CO3: An Overview of Office Management and Knowledge of Office Correspondence.

Paper 2nd : Business Environment

- CO1: Understand relationship between environment and business;
- CO2: Applying the environmental analysis techniques in practice.
- CO3: Understand Economic, Socio-Cultural and Technological Environment in Uttarakhand and Nation as a whole.
- CO4: Know state policies Economic legislations and Economic reforms laid by the government

Group III Economics & Law Group

Paper 1st : Business Economics

- CO1: 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.

Paper 2nd : Business Regulatory Framework

- CO1: 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.

B.COM 2ND YEAR

Group I Accounting Group

Paper 1st : Advance Accounting

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

Paper 2nd : Cost Accounting

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

Group II Management Group

Paper 1st : Basic Business Finance

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

Paper 2nd : Personnel Management & Industrial Relations

CO1: Incorporate themselves in the changing environment of HRM

CO2: Apply right recruitment and selection process in business scenario

CO3: Understand the compensation management and the different incentives applicable at various levels of management

CO4: Analyze the training needs, apply the right training method and evaluate the same.

CO5: Knowledge of factories Act 1948, Industrial disputes act 1917, trade union Act 1926, Workmen Compensation Act 1923 and Payment of Wages Act 1936.

Group III Economics & Law Group

Paper 1st : Money Banking & Foreign Exchange

CO1: Learning about the evolution and various modes of money.

CO2: An overview of Banking Structure in India and its functioning.

CO3: Knowledge of Foreign Exchange and its determination.

Paper 2nd : Public Finance

CO1: An Overview of Public Finance and its principles.

CO2: Knowledge of Public Revenue, Public Debt and public Expenditure.

CO3: Understanding of Fiscal Policy and its Importance.

B.COM 3RD YEAR

Group I Accounting Group

Paper 1st : Income Tax Law & Accounts

CO1: Conceptual Knowledge of Basics of Income Tax levied by central and state Govt.

CO2: Computation of Income under Different heads.

CO3: Knowledge of Deductions, Rebates and Reliefs available to the Individual.

CO4: Computation of Tax liability of Individual.

Paper 2nd : Management Accounting

CO1: Role and Scope of Management Accounting.

CO2: Understanding about Break even Analysis, Standard Costing, Marginal Costing and Decision Accounting.

CO3: Knowledge of Analysis and Interpretation of Financial Statements.

Group II Management Group

Paper 1st : Marketing Management

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

Paper 2nd : Statistical Analysis

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

Group III Economics & Law Group

Paper 1st : Corporate Legal Framework

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

Paper 2nd : Insurance Law & Practice

CO1: Ability to understand the concept of Insurance along with the basic laws and practices of Insurance.

CO2: Ability to understand the terminologies associated with the field of Insurance and control along with their relevance.

CO3: Ability to identify the appropriate method and types of Insurance for solving different problems.

CO4: Ability to apply basic Insurance principles to solve business and industry related problems.

CO5: Ability to understand the concept of Life, Marine and Fire Insurance.