

DEPARTMENT OF COMMERCE

B.COM HONOURS

Commerce UG (CBCS)				
Course Objectives and Learning Outcome				
Sl.No.	Semester	Subject	Objective	Learning Outcome
1	I	Business Law (C-102)	1. To impart basic knowledge of the important business legislation along with relevant case law. 2. To make students understand different concepts and provisions of business legislations.	1. Students will be able to learn basic concepts of business law. 2. Students will be able to understand practical implications of the provisions of business law. 3. Students will be able to critically analyze different provisions of business law.
2		Financial Accounting (C-103)	1. To give students a basic understanding of major financial accounting concepts and their applications. 2. To assist students in understanding different financial accounting principles and provisions.	1. Students will be able to learn basic concepts of Financial Accounting. 2. Students will be able to understand practical solution of financial Accounting. 3. Students would be able to critically evaluate various practical Financial accounting solution.
3	II	Corporate Law (C-204)	1. To impart basic knowledge of the provisions of the Companies Act 2013 and the depositories Act, 1996. 2. To discuss cases involving issues in corporate laws	1. Students will be able to understand basic concepts of corporate law. 2. Students will be able to understand different provisions related to corporate law. 3. Students will be able to critically analyse the provisions of corporate law. 4. Students will be able to apply the provisions in real life.
4		Corporate Accounting (C-203)	To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the	1. Students will be able to learn about the journal entries of issue of shares and issue of debentures. 2. Students will be able

			techniques of preparing financial statements.	<p>to know about the meaning of companies and working style of companies.</p> <p>3. Students will be able know about the final accounts of the companies.</p> <p>4. The students will be able to understand the valuation method of shares and goodwill and measurement of performance of companies.</p> <p>5. The students will be able to learn about amalgamation of companies</p> <p>6. The students will be able to prepare accounts for holding and its subsidiary companies</p>
5	III	Human Resource Management (C-305)	<p>1. To acquaint students with the techniques and principles to manage human resource of an organization.</p> <p>2. To give students practical understanding the core concepts and principles of human resource management.</p>	<p>1. Students will be able understand the core concepts of human resource management.</p> <p>2. Students will be able understand different practices of human resource managements.</p> <p>3. Students will be able apply the concepts in real life.</p>
6		Business Statistics (G-303)	<p>1. To familiarise students with basic statistical tools used for managerial decision making.</p> <p>2. Know about the practical implications of statistical tools.</p>	<p>1. Students will be able to understand the statistical tools.</p> <p>2. Students will be able to apply the statistical tools.</p>
7		Management Principles and Application (C-307)	<p>1. Understanding of basic management concept</p> <p>2. Understanding of management Principles and Practices</p>	<p>1. Students will be able to understand the basic management concept</p> <p>2. Students will be able to understand the management Principles and Practices</p>

8		Income Tax Law & Practice (C-303)	<ol style="list-style-type: none"> 1. To impart basic knowledge of the provisions of the Income Tax & Law & Practices. 2. To discuss practically solution involving issues Income Tax Law. 3. To teach a fundamental understanding of the provisions of the Income tax Act as well as related laws and practices 	<ol style="list-style-type: none"> 1. Students will be able to understand basic concepts of Income tax calculation of all the employees and business sector. 3. Students will be understand provisions related to Income Tax . 3. Students will be able to apply tax calculation in real World situation.
9		Entrepreneurship Development (SE-302)	<ol style="list-style-type: none"> 1. To develop and fortify entrepreneurial quality, i.e., motivation or need for achievement. 2. Understand the merits and demerits of becoming an entrepreneur. 3. To develop managerial skills among small entrepreneurs for improving the performance of small-scale industries. 	<ol style="list-style-type: none"> 1. Students will be able to understand the basic entrepreneurship concept. 2. Students will learn the uncertainty involved in running a business.
10	IV	Retail Management (SEC-403)	<ol style="list-style-type: none"> 1. To acquaint students with the basic concepts of retail management. 2. To give students' practical understanding of the concepts so that they can utilise it in real life. 	<ol style="list-style-type: none"> 1. Students will be able to grasp the concepts. 2. Students will be able to use the related concepts in real life.

11		Cost Accounting (C-408)	To acquaint the students with basic concepts used in cost accounting, various methods used in cost ascertainment, and cost accounting bookkeeping system	<ol style="list-style-type: none"> 1. Students will be able to learn basic concepts of cost accounting. 2. Students will be able to understand material and labor cost 3. Students will be able to understand overheads 4. Students will be able to understand methods of costing 5. Students will be able to understand bookkeeping in cost accounting 6. Students will be able to understand the practical implications of cost accounting
12	V	Financial Management (C-512)	The objective of this course is to acquaint students with the concepts of financial management.	<ol style="list-style-type: none"> 1. Students will be able to learn basic concepts of financial management. 2. Students will be able to understand working capital management. 3. Students will be able to understand investment decisions. 4. Students will be able to understand dividend policy. 5. Students will be able to understand the practical implications of financial management
13		Management Accounting (DSE- 501)	This course provides the students an understanding of the application of accounting techniques for management.	<ol style="list-style-type: none"> 1. Students will be able to learn basic concepts of management accounting. 2. Students will be able to understand the preparation of cash flow statements. 3. Students will be able to understand absorption and marginal costing 4. Students will be able to understand budgeting for profit planning 5. Students will be able to understand the practical implications of management accounting.

14		Advance Financial Accounting (DSE- 502)	The basic aim of this paper is to acquaint the students with advanced topics in accounting.	<ol style="list-style-type: none"> 1. Students will be able to understand the accounts of banking companies 2. Students will be able to understand the accounts of Life Insurance Companies 3. Students will be able to understand the General Insurance Companies 4. Students will be able to understand investment accounts 5. Students will be able to understand the practical implications of advanced financial accounting
15		Principles of Marketing (C-511)	<ol style="list-style-type: none"> 1. Understanding the concept of marketing. 2. Understanding the applications of marketing 	<ol style="list-style-type: none"> 1. Students will be able to understand the concept of marketing. 2. Students will be able to understand the applications of marketing.
16		Consumer Behaviour (DSE-502) G-III	<ol style="list-style-type: none"> 1. Perceiving the students, the principles influencing consumer behaviour. 2. Perceiving the students, the factors influencing consumer behaviour. 3. Understanding the consumer market. 	<ol style="list-style-type: none"> 1. Students will be able to perceive the principles influencing consumer behaviour. 2. Students will be able to understand the factors influencing consumer behaviour. 3. Students will be able to understand the consumer market.
17		Retail Management (DSE-502) G-III	<ol style="list-style-type: none"> 1. Acquaint students with distribution methods. 2. Acquaint students with retailing system. 	<ol style="list-style-type: none"> 1. Students will be able to acquaint themselves with distribution methods. 2. Students will be able to acquaint themselves with retailing system.
18	VI	Advertising Management DSE 602 (G-III)	The course will acquaint the students about advertisement and sales promotion.	<ol style="list-style-type: none"> 1. Students will be able to understand the importance of advertising in a competitive market scenario. 2. Students will be able to understand the merits and demerits of various advertising media.

19		Service Marketing DSE 601 (G-III)	The objective of this course is to acquaint students with the nature and forms of services and their marketing implications.	1. Students will get an idea of the scope of venturing into service marketing.
20		Auditing (C-613)	The course aims at imparting knowledge about the principles and methods of auditing and their applications.	<ol style="list-style-type: none"> 1. Students will be expected to understand the objective of Auditing, the concepts of errors and frauds, principles and different types of audit. 2. Students will be able to construct the factors involved in preparation of Audit plan and Audit programme. 3. Students will be expected to evaluate the importance of assessment of internal control and internal checks. Also, they would learn about Test check and Audit sampling as audit techniques 4. Students will be expected to understand about the audit report
21		GST Law & Practice (C-614)	This course is intended to introduce the students with the structure of Indirect tax in India. The principles of indirect tax and direct taxes are also been included for conceptualization of tax structure.	<ol style="list-style-type: none"> 1. The students are also expected to learn the concept of GST and its history. 2. They will also learn about the record keeping aspects under GST regime and filling of GST return periodically as per the prescribed procedure. 3. The students will be able to understand the constitutional expect of GST. 4. The students will be able to calculate GST liability, registration, and payment of tax.

22		Security Analysis and Portfolio Management (DSE 601)	The objective of this course is to acquaint the students with the basics of Security analysis and portfolio management	<ol style="list-style-type: none"> 1. The students will be able to understand about investment, investment analysis and risk associated with the investment. 2. The students will be able to comprehend about portfolio analysis, diversification and models of diversification 3. The students will be expected to analyse portfolio with different pricing models 4. The students will be able to measure and evaluate portfolio performance and risk and return.
23		Financial statement Analysis (DSE 602)	The basic aim of this course is to acquaint students with the skill of Financial Statement Analysis	<ol style="list-style-type: none"> 1. The students will be expected to learn the different parameters for evaluating financial statements using different tools and techniques. 2. The students will be expected to understand different ratios to evaluate financial statement. 3. The students will be expected to understand financial reporting 4. The students will be expected to be understand about corporate social responsibility and corporate governance. 5. The students will be expected to understand reporting by different financial organizations.