

Department of Commerce

Programme Outcomes

- 1) The programme will enable students to develop managerial skills and abilities, and be capable of maintaining business accounts.
- 2) Students will be able to communicate effectively both in terms of business as well as social interaction.
- 3) To give a working knowledge in respect of cost accounting, management accounting, financial accounting, auditing and taxation.
- 4) The programme will encourage entrepreneurship spirit among students and encourage them to participate effectively in social commercial and civic issues.
- 5) The programme will develop the ability to think critically and independently translating into a well developed personal value system.

Course Outcomes

Paper	Course	Outcomes
AECC 1	Business Communication (English/MIL)	Effective business communication teaches as to how the employees and management interact organizational goals and objectives. So it is beneficial for students to know about this subject as because being a part of the corporate world, it results in increased employee engagement and higher level of creativity.
GE 1.1 Chg	Micro Economics I & Statistics	The subject of Micro economics is of great help to the students when it comes to studying the conditions of Economic Welfare. The study of this subject enables students to keep records, calculate probabilities and provide knowledge. It also a study that deals with the collection and analysis of data.
CC1.1 Chg	Business Laws	Its purpose is to enable students to learn set of laws

		that govern the dealings regarding commercial matters.
CC 1.2 Chg	Principals of management	To learn practical knowledge planning, Organizing, Implementing, staffing, coordinating, Controlling, Motivating and other area of Management. To understand the Development of Human skills and conceptual skills as per industry requirements as understanding of various functions of Management. To understand basic management skills useful in industries as well as how business organizations work.
CC1.1Ch &Cg	Financial accounting I	The subject is concerned with the summary, analysis and reporting of financial transactions related to business. It also helps the student to have career prospect of being an Accountant.
GE 2.1 Chg	E-Commerce & Business Communication	The subject deals with explanation of fundamental topics like effective communication, types and tools and gradually progresses to explain important areas, such as conflict resolution, various E-commerce models, strategies for successful e CRM business framework, digital payment and ERP implementation. In Business Communication, practical aspects like writing resume, business letters, and circulars are also explained in detail.
CC2.1 Chg	Company Law	Its purpose is to enable students to understand and also to know about the laws, rules, and regulations that pertain to the companies. It involves issues such as incorporation of companies,

		Directors and share holders rights, articles of association, memorandum of association, prospectus and also the matters pertaining to board meetings, secretarial matters and public listing and delisting of companies.
CC 2.2 Chg	Marketing Management & Human Resource Management	It is the subject which imparts knowledge to students regarding practical application of marketing orientation, marketing techniques and methods of a business enterprise and evolve as a subject inspiring students to take marketing as a career option.
CC2.1 Ch &Cg	Cost & Management Accounting I	To impart the knowledge of how cost accounting is used for ascertaining the cost of elements of products. To be able to know various types of cost and costing. To understand format of Cost Sheet and to learn applicability of cost sheet to ascertain pricing of any product. To understand various overheads and its impact to ascertain selling price of the product. To understand reasons and how to reconcile profits of Cost records and financial record. To understand the method of contract costing and its applicability in real life especially in case construction contracts. To understand application of process costing.
SEC3.1 Chg	Information technology & its Application in Business	Its study aims to impart knowledge to the student about information technology which fosters innovation in business and enhances quality of services and boosts productivity and sales growth. It helps student to learn and execute different commands of Ms Word, Ms Excel and Ms PowerPoint.

		Downloading information, creating e-mail ID and sending, receiving emails.
GE 3.1 Chg	Business Mathematics & Statistics	Learners will develop basics concept of mathematics. Learners will get an overall idea about basics and elements of economic activities and will get a help in analyzing and market developments. Learners will get an idea of good decision making in case of uncertainty. Learners will get knowledge of various statistical techniques which will useful in various business applications.
CC 3.1 Ch & Cg	Financial accounting II	To introduce Department Accounting and to learn its application in Departmental stores. To introduce Hire Purchase Accounting and to learn its application in real life. To understand application of Branch Accounting regarding distribution of goods by Head office to various branches and collection from the branches. To learn structure of Final Accounts of Partnership Firms with Admission, Retirement, Death of partner. To learn actual implementation of dissolution of partnership firm with the technique of Piecemeal Distribution of Cash.
CC 3.2 Ch	Indian financial system	To introduce the students with the overview on Indian Financial System, Financial Institutions, Financial Instruments and Financial Markets.
GE 4.1Chg	Microeconomics II & Indian Economy	To introduce the learners to the various dimensions of the Indian Economy. To provide a historical and current analysis of how the Indian Economy has reached its current state of affairs. To create awareness about development in Indian Economy. To learn of economic issues and challenges of Indian Economy. Understand the various aspects of Indian

		economy. Develop a perspective on the different problems and approaches to economic planning and development in India.
CC4.1 Chg	Entrepreneurship Development & business Ethics	Studying entrepreneurship benefits students and learners from different social and economic backgrounds because it teaches people to cultivate unique skills. Entrepreneurship programs teach students crucial life skills. These skills include problem solving, building of team work, empathy. Learners will be able to examine the principles & practices of business ethics, corporate social responsibility and corporate governance. Learners will be able to analyze the ethical implications of business policies & decisions.
CC4.1Ch	Taxation I	It helps the students to impart knowledge about law of Taxation. Taxation today has assumed very important and established role in any economy. The governments of both developed and as well as developing countries rely heavily on taxation measures not only to provide much needed financing for socio-economic development, but also to reduce the inequalities of wealth in the society. The subject gives knowledge about the set of laws, regulations and

		Methods of establishing taxes.
CC4.2 Ch & Cg	Cost & Management Accounting II	To make them understand concept of budgeting and tools of budgetary control. To aware them of absorption costing, marginal costing, cost volume and profit analysis. To understand learners about managerial decision making. To understand learners about standard costing and variance analysis. Prepare various types of budgets depending upon the types of activities. Understand the concepts of absorption costing, marginal costing, and cost volume and profit analysis. Take decision like make or buy, appropriate sales mix on the basis of analytical costing methods. Find material, labour, sales and overhead variances.
CC 5.1 Ch & Cg	Auditing & Assurance	To give a working knowledge about the various audits conducted in order to verify whether the financial statements show a true and fair view. To make learners conversant about documentations maintained by an auditor. To familiarize them with various types of audits and audit documentation.
CC 5.2 Ch	Taxation II	To give an understanding of provision of Indirect taxation, practical aspect of tax planning and to expose to real life situation involving taxation under the various heads of income and able to state the use of various deductions to reduce the taxable income.
DSE 5.1 A	Eco II & Advance Mathematics	To teach the mathematical concepts and principles of multivariate calculus, vector and matrix algebra, differential equations and their applications in business and economics. To teach application of business mathematics in professional / real life. To Demonstrate an understanding of the foundations and history of mathematics. To Perform

		computations in higher mathematics.
DSE 5.2 AH AG	Corporate Accounting	Its purpose is to enable students to learn about the process of systematically record financial transactions, sort and analyze them, prepare financial statements, assessing the financial position, and to aid in the process of Decision making with financial data and information about the business. It includes preparation of company final accounts, valuation of Goodwill and shares and specific events like Amalgamation, Absorption, and Reconstruction etc. Consolidated Balance Sheet etc. The course focuses on understanding the accounting treatment in case of redemption of preference shares, debentures. Learners gain knowledge of accounting procedures and law provisions in the process of Amalgamation, Internal reconstruction.
SEC 6.1 Chg	Computerised Accounting and e-Filing of Tax Returns	To understand the students on practical aspects related to tax payment, TDS, return filing, Audit and Assessment under GST.
DSE 6.1 AH &AG	Financial Reporting and Financial Statement Analysis	It is the subject which imparts knowledge to the students about the process of evaluation of financial performance of business by internal and external stakeholders. It is also to create income statement, cash flow statement, fund flow statement ratio analysis etc .
DSE 6.2 AH & AG	Financial Management	It is the study to impart knowledge to the students

		about the process of planning, Organizing, controlling, and monitoring financial resources with a view to achieve financial goals and objectives of an organization. It inspires students to make a career in finance.
CC6.1 Ch	Project Work	To inculcate the element of research analyze and specific temperament challenging the potential of the learner as regard to his/her enquire and ability to interpret particular aspect of the study. The aim of the project work is to acquire practical knowledge on the implementation of perceptions studied through the entire course structure.