

## **Graduate Attributes for Bachelor of Commerce (HONOURS)**

Some of the general attributes for a graduate student in the field of Bachelor in Commerce are pointed below –

- Commerce, as a discipline, strives to equip the learners with an all – inclusive approach to gain insights into trade, economy and business.
- It encompasses a wide variety of subjects like Accounting, Economics, Finance, Entrepreneurship development, Business Ethics, Marketing and Human Resource Management, Business Communication, Taxation, Cost Accounting and Auditing. Assimilation of the vast knowledge about these subjects will enable the learners to think carefully and analytically about business world.
- A thorough understanding of the subjects would help the students in grabbing lucrative job opportunities.
- Taking Commerce as a stream would provide them with a gateway to pursue different professional courses like Chartered Accountancy, Cost Accountancy or Company Secretary as their careers.
- Young innovative minds can apply the perceived skills in developing the startups and add value to our society.

## **Programme Learning Outcome for Bachelor in Commerce (Honours)**

**PO1: Accounting skills:** - to help learners to acquire conceptual knowledge on financial, corporate and managerial accounting so that they can record various kinds of business transactions and prepare financial statements and statement of cost efficaciously.

**PO2: Business organisation, financial management and marketing skills:** - to acquaint the learners with the rudiments of business concepts and the practices of financial management which would help them in analysing the concepts of coordination and control and in managing the financial requirements effectively; to provide basic knowledge of the principles and techniques of marketing and help them in learning the various developments in the area of marketing.

**PO3: Taxation:** - to impart knowledge about the basic concepts, provisions and technical terms related to direct taxation and indirect taxation and enable the learners to apply such provisions related to the filing of return of income.

**PO4: Regulatory framework:** -to equip the learners with a broad understanding about the important aspects of the legal environment and the provisions of the Companies Act, 2013 along with the amendments so that they get acquainted with the regulatory framework and its application.

**PO5: Communication and writing skills:** - to attune the learners with the writing and

communication skills using appropriate corporate jargons as it would enable them to comprehend a variety of business correspondence and respond appropriately.

**PO6: Mathematical and Statistical skills:** - to familiarise the learners with the application of mathematical and statistical techniques in solving real life business and economic problems.

**PO7: Business economics:** - to acquaint the learners with the core fundamental economic theories and concepts, including market functions and structures thereby enabling them to analyse the implications of various economic decisions and interpret the behaviour of the firms under different market conditions.

**PO8: Experiential learning and professional skills:** - to acquaint the learners with the knowledge related to information technology and to enhance their skills in using these tools for business operations and to inspire the learners to look at entrepreneurship as a viable as a preferred option of professional life.

**PO9: Research related skills:** - to train the learners and make them capable of locating, extracting, organising and evaluating the present information that is relevant to a contemporary issue.

**PO10: Social Responsibility:** - to infuse a sense of ethical awareness in the young minds making them socially responsible which would enable them to identify the consequences of unethical behaviour thereby motivating them to establish a culture that reinforces integrity and uprightness.

**PO11: Language skills:** - to enable the learners in enhancing literacy developments so that they can articulate the requisite facts and ideas effectively.

**PO12: Environmental Awareness:** -to train students to demonstrate skills in organising projects for environmental protection and sustainability which would enable them to evaluate the complex environment issues worldwide and comprehend the green initiatives adopted by various business entities to preserve the environment.

### Core Courses for B. Com Honours

	CC 1.1 Chg	CC 1.2 Chg	CC 1.1 Ch	CC 2.1 Chg	CC 2.2 Chg	CC 2.1 Ch	CC 3.1 Ch	CC 3.2 Ch	CC 4.1 Chg	CC 4.1 Ch	CC 4.2 Ch	CC 5.1 Ch	CC 5.2 Ch	CC 6.1 Ch
Accounting skills			✓				✓							
Business organisation, financial management and marketing skills		✓	✓			✓	✓		✓		✓			
Taxation										✓			✓	
Regulatory framework	✓				✓			✓		✓		✓	✓	
Communication and writing skills	✓	✓	✓		✓		✓	✓	✓			✓		✓
Mathematical and Statistical skills			✓			✓	✓			✓	✓		✓	✓
Business economics														
Experiential learning and professional skills		✓	✓			✓	✓		✓	✓	✓	✓	✓	✓
Research related skills														✓
Social Responsibility									✓					
Language skills	✓	✓			✓			✓	✓			✓		✓
Environmental Awareness	✓	✓			✓			✓	✓					



**Course Learning Outcomes**  
**(HONOURS)**  
**Core Courses**

**CC 1.1 Chg - Business Laws**

After the completion of the course, the students will be able to

- Understand the regulatory framework relating to business and its environment,
- Understand rules and regulation regarding Law of Contract
- Understand the details about Partnership Act, 1932 and Limited Liability Partnership.
- Understand the details regarding Sales of Goods Act, 1920
- Understand the concepts of Negotiable Instrument Act, 1881
- Understand rules and regulation regarding Consumer Protection Act, 1986 along with important amendments included in Consumer Protection Act, 2019

**CC 1.2 Chg - Principles of Management**

After the completion of the course, the students will be able to

- Understand the different schools of management theories.
- Understand the principles of planning.
- Understand the principles of organizing.
- Understand the concepts of directing and leadership.
- Understand the concepts of motivation, co-ordination and control.

**CC 1.1 Ch - Financial Accounting I**

After the completion of the course, the students will be able to

- Understand the basic concepts and conventions of accounting.
- Understand the concepts for the determination of business income.
- Prepare financial statements of sole proprietorship business entities.
- Prepare financial statements of not for profit organisations.
- Understand the concepts of sectional and self-balancing ledger.

**CC 2.1 Chg – Company Laws**

After the completion of the course, the students will be able to

- Gather an elaborative knowledge about every aspect of Company Laws.
- Understand the rules and regulation regarding Companies Act, 2013.
- Understand the norms regarding types of Companies, its incorporation and conversion.

- Understand the rules regarding types of different legal documents like Prospectus, MOA and AOA.
- Understand the provisions in respect of Share Capital and Debentures.
- Understand the provisions in respect of Appointment and Removal of Directors.

## CC 2.2 Chg - Marketing and Human Resource Management

### Module1 - Marketing Management

After the completion of the course, the students will be able to

- Understand the concept of market, marketing mix and marketing environment.
- Understand the concept of market segmentation
- Understand the concept of product mix, branding, product life cycle
- Understand pricing policies and strategies
- Understand the nature and importance of promotion and their recent developments

### Module 2 – Human Resource Management

After the completion of the course, the students will be able to

- Understand the nature , scope , functions and importance of human resource management
- Understand human resource planning
- Understand recruitment process and selection process
- Understand the process of training and development
- Understand the job evaluation strategies and the concept of performance appraisal

## CC 2.1 Ch - Cost and Management Accounting I

After the completion of the course, the students will be able to

- Define costing and understand the cost concepts, terms and classification of costs
- Learn the different aspects of material costing such as purchase, storage of materials, material control and treatment of normal and abnormal loss of materials
- Learn the different aspects of employee cost and incentive systems such as concepts of idle time, overtime, different systems of wage payment
- Learn the accounting for overhead
- Prepare cost statement

### CC 3.1 Ch - Financial Accounting II

After the completion of the course, the students will be able to

- Understand the basic concepts and conventions of accounting.
- Understand the concepts for the determination of different accounting methods to be applied in respect of Hire Purchase, Departmental Accounting and Branch Accounting.
- Prepare accounts in context of reconstruction of Partnership Firm
- Prepare accounts in context of dissolution of Partnership Firm
- Understand the concepts of Investment Accounts
- Prepare the books of accounts regarding conversion of Partnership firm into Joint Stock Company.

### CC 3.2 Ch – Indian Financial System

After the completion of the course, the students will be able to

- Understand the total picture of Indian Financial System and its operation.
- Handle situations of different market like Money Market and Capital Market.
- Keep knowledge about SEBI and other regulatory bodies.
- understand the perspective of Investors and how protection can be given to them
- Get the information about the financial services provided to the clients.

### CC 4.1 Chg – Entrepreneurship Development and Business Ethics

#### Module I - Entrepreneurship Development

After the completion of the course, the students will be able to

- Understand the types, functions meaning of entrepreneur and learn the values, business policies and behavioral orientations of entrepreneur
- Understand the public and private system of stimulation, support and sustainability of entrepreneurship and functions of women entrepreneur
- Identify the sources of business ideas and learn innovation life cycle, creativity process, significance of writing business plan, project proposal and understand the process of feasibility tests
- Learn the concept of mobilizing resources , understand micro, small and medium enterprises
- Learn the strategies of start up businesses

#### Module II – Business Ethics

After the completion of the course, the students will be able to

- Understand the concepts of ethics, Business Ethics and its relationship with

### Corporate Social Responsibility

- Understand the Ethical Morale and areas of ethical dilemma.
- Showcase the path of ethics in Management that includes HRM, Marketing, Accounting & Finance.
- Know about corporate culture and cross cultural issues in ethics and its globalization.
- Learn Corporate Governance and Business Ethics with detailed report.

### CC 4.1 Ch – Taxation I

After the completion of the course, the students will be able to

- Learn about the basic concepts and related terms of Income Tax under Income Tax Act, 1961
- understand the residential status of individual
- understand the nature of income which are exempt from tax
- understand the different heads of income calculated for determining tax
- get to know the benefits and various deductions given by the governments to the tax payer

### CC 4.2 Ch – Cost and Management Accounting II

After the completion of the course, the students will be able to

- the concept of Joint Product and By Product and decisions related with it
- understand the application of Activity Based Costing and its comparison with Traditional Costing
- capture the area of budget and its control measures
- acquire the detailed concepts regarding Standard Costing
- Understand the concept of CVP Analysis and application of Marginal Costing Techniques in area of business decision making.

### CC 5.1 Ch – Auditing & Assurance

After the completion of the course, the students will be able to

- gather the knowledge about the concept of Audit, auditor and standard of auditing (SA)
- understand the process of overcoming the errors and frauds related to different areas of auditing
- know the different audit risks and internal control system of audit
- store ideas regarding vouching, verification and valuation of assets and liabilities
- understand the qualification and disqualification of auditor and vast knowledge about company audit
- showcase the audit report and audit certificate and other related areas of auditing

## CC 5.2 Ch – Taxation II

After the completion of the course, the students will be able to

- understand to calculate the total income and tax payable of an individual and firm
- know the concept of advance tax, interest and TDS
- learn different income tax return forms, PAN and TAN
- capture the idea for GST and its application
- calculate the IGST, CGST and SGST; Input Tax Credit, Output Tax credit and reverse charge mechanism
- understand the concept of Customs Duty and its chargeability

## CC 6.1 Ch - Project Work (Project Report + Viva – Voce Examination)

After the completion of the course, the students will be able to

- understand the concept of research methodology and literature review
- learn about primary data and secondary data and the process of collection of data
- know the analysis of data and findings of data from the project
- write bibliography and references of the project
- encourage the students for the use of different research software for the purpose of decision making

**Discipline Specific Elective (DSE), General Elective (GE) and Skill Enhancement Courses (SEC) of B.Com (HONOURS)**

DSE 5.1 AH – Macroeconomics and Advanced Business Mathematics

Module I

After the completion of the course, the students will be able to

- calculate National Income and procedure of its accounting
- understand the Keynesian Model and concept of Investment Multiplier, Tax Multiplier and Balanced Budget Multiplier
- learn Commodity Market and Money Market equilibrium through IS – LM Model
- gather the knowledge about Money, Inflation and Unemployment

Module II

After the completion of the course, the students will be able to

- get the knowledge about Functions. Limit and Continuity
- understand the concept of differentiation and application of derivative
- gather the knowledge about integration
- get the concept of Matrices and determinants

DSE 5.2 AH – Corporate Accounting

After the completion of the course, the students will be able to

- Understand the basic concepts and conventions of Company accounting and issue of share capital
- Understand the concepts for bonus shares and right shares, underwriting of shares and debentures and Employee Stock Option Scheme
- understand the procedure of redemption of preference shares and buy back of equity shares
- understand the concepts of valuation of goodwill and shares
- understand the methods of Amalgamation, absorption and Internal Reconstruction
- process of preparation of the financial statements of Company

DSE 6.1 AH - Financial Reporting and Financial Statement Analysis

After the completion of the course, the students will be able to

- understand the concept of Holding Company and Subsidiary Company and preparation of Consolidated Balance Sheet.
- learn conceptual framework of Accounting Standard (AS)
- understand the concept and procedure of Fund Flow and Cash Flow

- get the idea of financial statement and its analysis (Comparative, Common Size and Trend Analysis)
- calculate different ratios and its importance and application of different ratios in financial analysis

### DSE 6.2 AH - Financial Management

After the completion of the course, the students will be able to

- understand the concept of financial management and financial environment
- learn time value of money, risk return relationship and sources of long term and short-term finance
- acquire knowledge for EBIT – EPS Analysis, Leverage and Structure of Capital
- understand concept of working Capital Management and estimating Working Capital needs
- know the procedure of discounted and non - discounted cash flow approaches and ranking of the project
- gather information of dividend, pay out ratio and different policies and theories.

### GE 1.1 Chg - Microeconomics I and Statistics

#### Module I

After the completion of the course, the students will be able to

- Understand the definition of microeconomics and macroeconomics
- Learn the theory of demand and supply
- Learn the theory of consumer behavior
- Learn the theory of production and cost
- Understand the different forms of market and the revenue structure

#### Module II

After the completion of the course, the students will be able to

- Get the basic ideas of Statistics
- Understand the concept of central tendency
- Learn the methods of dispersion
- Get the concept of moments, skewness and kurtosis
- Acquire the knowledge of interpolation and different interpolation formulas

### GE 2.1 Chg - E – Commerce and Business Communication

#### Module I

After the completion of the course, the students will be able to

- Learn the concept of B2B, B2C, C2B, C2C
- Understand the concept of E CRM and SCM
- Learn about digital payment (CBS, Mobile Banking, UPI, NCPI and

International Payment)

- Understand the concept of Enterprise Resource Planning - its benefits, modules and phases

### Module II

After the completion of the course, the students will be able to

- Understand the concept of Business Communication and its effectivity
- Learn the different types and tools of communication
- Acquire knowledge about drafting notice, circulars, minutes, report, CVs, letter writing and Offer Letter

### GE 3.1 Chg – Business Mathematics and Statistics

After the completion of the course, the students will be able to

- Understand the theory and applicability of Sets and Logarithm
- Learn the process of Permutations and Combinations
- Acquire the knowledge of Binomial Theorem
- Get the information regarding AP and GP
- Get the basic ideas relating to Compound Interest and Annuities
- Understand the methods and formulas of Correlation and regression
- Get the information relating Association of Attributes
- Get the ideas about construction of Index Numbers and Time Serie Analysis

### GE 4.1 Chg - Microeconomics II and Indian Economy

#### Module I

After the completion of the course, the students will be able to

- Understand the concept of Monopoly, price discrimination and social cost of monopoly
- Know about imperfect competition, oligopoly, Sweezy's kinked demand curve Model, Collusive oligopoly
- Get idea about determination of factor price that includes analysis of wages,rent,profit and interest.

#### Module II

After the completion of the course, the students will be able to

- Understand the basic issues of economic development (national income, GDP, GNP, NDP, NNP)
- Know the sectoral distribution of national income and structural changes in Indian economy
- Acquire the idea of agricultural sector, industry and service sector and external sector
- Learn poverty and unemployment of the economy

### SEC 3.1 Chg - Information Technology and its Application in Business

#### Module I

After the completion of the course, the students will be able to

- Understand the fundamentals of computer
- Learn the internet services and security measures
- Learn the current computing paradigm
- Learn the process of handling of business data
- Learn the IT Act 2000 and the cyber crime activities

#### Module 2

After the completion of the course, the students will be able to

- Learn the practical techniques of word processing
- Learn the practical techniques of spreadsheet
- Learn the presentation technology

### SEC 6.1 Chg – Computerised Accounting System and E – Filing of Tax Return

After the completion of the course, the students will be able to

- understand the different accounting packages such as payroll accounting TDS and GST calculation
- learn the designing of computerised accounting system and concept of DBMS package
- know about preparation and submission of Income Tax Return both on online and offline mode
- use e-tax calculator and find out the process of checking 26 AS, e-file return, e-verification

