

**SVRK GDC(M), NIDADAVOLE**  
**DEPARTMENT OF COMMERCE**  
**LEARNING OUTCOMES**  
**B.COM GENERAL**

**1. Aim and objectives of B. Com program:**

- The B. Com programme aims to make the students employable and self employment oriented (Self employable). It aims to make the students learn the writing and interpretation of books of accounts, be conversant with the financial and economic environment and acquire the management skills required to manage the business.

**2. Learning outcomes of B. Com:**

- This program could provide Industries, Banking Sectors, Insurance Companies, Financing
- companies, Transport Agencies, Warehousing etc., well trained professionals to meet the requirements.
- After completing graduation, students can get skills regarding various aspects like Marketing Manager, Selling Manager, over all Administration abilities of the Company.
- Capability of the students to make decisions at personal & professional level will increase after completion of this course. Students can independently start up their own Business.
- Students can get thorough knowledge of finance and commerce.
- The knowledge of different specializations in Accounting, costing, banking and finance with the practical exposure helps the students to stand in organization.

**SEMESTER -I**

**SUBJECT: FUNDAMENTALS OF ACCOUNTING**

**Learning Outcomes:**

At the end of the course, the student will able to

- Identify transactions and events that need to be recorded in the books of accounts.
- Equip with the knowledge of accounting process and preparation of final accounts of sole trader.
- Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP.
- Analyse the difference between cash book and pass book in terms of balance and make reconciliation.
- Critically examine the balance sheets of a sole trader for different accounting periods.
- Design new accounting formulas & principles for business organisations.

## **SUBJECT : BUSINESS ORGANIZATION AND MANAGEMENT**

### Learning outcomes :

At the end of the course, the student will be able to

- Understand different forms of business organizations.
- Comprehend the nature of Joint Stock Company and formalities to promote a Company.
- Describe the Social Responsibility of Business towards the society.
- Critically examine the various organizations of the business firms and judge the best among them.
- Design and plan to register a business firm. Prepare different documents to register a company at his own.
- Articulate new models of business organizations.

## **SUBJECT: BUSINESS ENVIRONMENT**

### Learning outcomes :

At the end of the course, the student will able to;

- Understand the concept of business environment.
- Define Internal and External elements affecting business environment.
- Explain the economic trends and its effect on Government policies.

Critically examine the recent developments in economic and business policies of the Government.

- Evaluate and judge the best business policies in Indian business environment.
- Develop the new ideas for creating good business environment.

## **Semester II**

### **SUBJECT: FINANCIAL ACCOUNTING**

#### Learning outcomes:

At the end of the course the student will able to;

- Understand the concept of consignment and learn the accounting treatment of the various aspects of consignment.
- Analyse the accounting process and preparation of accounts in consignment and joint venture.
- Distinguish Joint Venture and Partnership and to learn the methods of maintaining records under Joint Venture.
- Determine the useful life and value of the depreciable assets and maintenance of Reserves in business entities.
- Design an accounting system for different models of businesses at his own using the principles of existing accounting system.

### **SUBJECT: BUSINESS ECONOMICS**

#### Learning outcomes :

At the end of the course, the student will able to;

- Describe the nature of economics in dealing with the issues of scarcity of resources.
- Analyse supply and demand analysis and its impact on consumer behaviour.
- Evaluate the factors, such as production and costs affecting firms behaviour.
- Recognize market failure and the role of government in dealing with those failures.
- Use economic analysis to evaluate controversial issues and policies.

- Apply economic models for managerial problems, identify their relationships, and formulate the decision making tools to be applied for business.

### **SUBJECT: BANKING THEORY AND PRACTICE**

#### Learning outcomes:

At the end of the course, the student will able to;

- Understand the basic concepts of banks and functions of commercial banks.
- Demonstrate an awareness of law and practice in a banking context.
- Engage in critical analysis of the practice of banking law.
- Organize information as it relates to the regulation of banking products and services.
- Critically examine the current scenario of Indian Banking system.
- Formulate the procedure for better service to the customers from various banking innovations.

### **SEMESTER- III**

### **SUBJECT : BUSINESS STATISTICS**

#### Learning outcomes:

At the end of the course, the student will able to;

- Understand the importance of Statistics in real life
- Formulate complete, concise, and correct mathematical proofs.
- Frame problems using multiple mathematical and statistical tools, measuring relationships by using standard techniques.
- Build and assess data-based models.
- Learn and apply the statistical tools in day life.
- Create quantitative models to solve real world problems in appropriate contexts.

### **SUBJECT : CORPORATE ACCOUNTING**

#### Learning outcomes:

At the end of the course, the student will able to;

- Understand the Accounting treatment of Share Capital and aware of process of book building.
- Demonstrate the procedure for issue of bonus shares and buyback of shares.
- Comprehend the important provisions of Companies Act, 2013 and prepare final accounts of a company with Adjustments.
- Participate in the preparation of consolidated accounts for a corporate group.
- Understand analysis of complex issues, formulation of well-reasoned arguments and reaching better conclusions.
- Communicate accounting policy choices with reference to relevant laws and accounting standards.

#### **SEMESTER : IV**

#### **SUBJECT : ACCOUNTING FOR SERVICE ORGANIZATIONS**

##### Learning outcomes

At the end of the course, the student will able to;

- To understand the fundamental concepts underlying accounting, finance, management and marketing.
- To Utilize the Accounting Information in the business processes and practices, such as problem analysis and decision making

#### **SUBJECT: INCOME TAX**

##### Learning outcomes:

At the end of the course, the student will able to;

- Acquire the complete knowledge of the tax evasion, tax avoidance and tax planning.
- To Understand the provisions and compute income tax for various sources.
- Grasp amendments made from time to time in Finance Act.

- Compute total income and define tax complicacies and structure.
- Prepare and File IT returns of individual at his own.

## **SUBJECT : BUSINESS LAW**

### Learning outcomes :

At the end of the course, the student will able to;

- Understand the legal environment of business and laws of business.
- Highlight the security aspects in the present cyber-crime scenario.
- Apply basic legal knowledge to business transactions.
- Understand the various provisions of Company Law.
- Engage critical thinking to predict outcomes and recommend appropriate action on issues relating to business associations and legal issues.
- Integrate concept of business law with foreign trade.

## **SEMESTER V**

### **SUBJECT : GOODS AND SERVICE TAX**

### Learning outcomes :

At the end of the course, the student will able to;

- Understand the basic principles underlying the Indirect Taxation Statutes.
- Examine the method of tax credit. Input and Output Tax credit and Cross Utilisation of Input Tax Credit.
- Identify and analyse the procedural aspects under different applicable statutes related to GST.
- Compute the assessable value of transactions related to goods and

services for levy and determination of duty liability.

- Develop various GST Returns and reports for business transactions in Tally.

## **SUBJECT : COMMERCIAL GEOGRAPHY**

### Learning outcomes

- Students will acquire an understanding of and appreciation for the relationship between geography and culture.
- Students will acquire an understanding of and appreciation for the role that geography can play in community engagement.
- Students will develop the ethical aptitudes and dispositions necessary to acquire and hold leadership positions in industry, government, and professional organizations

## **SUBJECT : COST ACCOUNTING**

### Learning outcomes :

At the end of the course the student will able to;

- Imbibe conceptual knowledge of cost accounting.
- Understand the significance of cost accounting in the modern economic environment
- Select the costs according to their impact on business
- Differentiate methods of schedule costs per unit of production
- Differentiate methods of calculating stock consumption
- Identify the specifics of different costing methods
- Interpret the impact of the selected costs method
- Apply cost accounting methods to evaluate and project business performance

## **SUBJECT: RURAL AND FARM CREDIT**

### Learning outcomes:

At the end of the course, the student will able to;

- To provide credit to small and marginal farmers, agricultural labourers, artisans, small entrepreneurs and persons of small means engaged in trade or other productive activities. To mobilize deposits in rural areas.
- To expand branch banking in remote and unbanked areas

## **SUBJECT : CENTRAL BANKING**

### Learning outcomes

At the end of the course, the student will able to;

- Analyse the impact of central bank monetary policy on financial systems and the overall economy.
- Evaluate the different financial intermediation and risk management services that financial institutions provide and the need for governmental regulation

## **SEMESTER VI**

### **SUBJECT: MARKETING**

#### Learning outcomes :

At the end of the course, the student will able to;

- Develop an idea about marketing and marketing environment.
- Understand the consumer behaviour and market segmentation process.
- Comprehend the product life cycle and product line decisions.
- Know the process of packaging and labeling to attract the customers.
- Formulate new marketing strategies for a specific new product.
- Develop new product line and sales promotion techniques for a given product.
- Design and develop new advertisements to given products.

### **SUBJECT : AUDITING**

### Learning outcomes :

At the end of the course the student will able to ;

- Understanding the meaning and necessity of audit in modern era
- Comprehend the role of auditor in avoiding the corporate frauds
- Identify the steps involved in performing audit process
- Determine the appropriate audit report for a given audit situation
- Apply auditing practices to different types of business entities
- Plan an audit by considering concepts of evidence, risk and materiality

### **SUBJECT: FINANCIAL SERVICES**

#### Learning outcomes

At the end of the course, the student will able to;

- To understand the operations and structure of different financial institutions.
- To be able to solve time value of money problems.
- To be able to perform financial statement analysis.

### **SUBJECT: MARKETING OF FINANCIAL SERVICES**

#### Learning outcomes

At the end of the course, the student will able to;

- To make the students aware about the all financial institutions, including consumer banks and corporate finance services and to practice some kind of marketing aspects
- To understand about the several marketing concepts such as segmentation, targeting and Positioning.

### **SUBJECT : MANAGEMENT ACCOUNTING**

### Learning outcomes

At the end of the course the student will able to ;

- Apply management accounting and its objectives in facilitating decision making.
- Apply and analyse different types of activity-based management tools through the preparation of estimates.
- Analyze cost-volume-profit techniques to determine optimal managerial decisions.
- Perform cost variance analysis and demonstrate the use of standard costs in flexible budgeting.
- Prepare analyses of various special decisions, using relevant management techniques.
- Calculate various accounting ratios, reports and relevant data.
- Prepare a master budget and demonstrate an understanding of the relationship between the components.
- Prepare Cash Flow and Funds Flow statements this helps in planning for intermediate and long-term finances.

### **SUBJECT: TALLY**

#### Learning outcomes

At the end of the course, the student will able to;

- To make the students to acquire practical knowledge of recording financial transactions and preparation of accounts using computer

## **SUBJECT : PROJECT WORK**

### Learning outcomes

- To introduce the students to understand the various approaches of research.
- Students will develop practical knowledge about the basic steps involved in research design tools and techniques.
- Students can get insight into the analysis and findings of research