

Programme outcomes

PO-1: After completing three years for Bachelors in commerce B.Com (CA) programme, students would gain a thorough grounding in fundamentals of commerce and management.

PO-2: The commerce and management focused curriculum offers a number of specialization and practical exposures which would equip the student to face the modern day challenges in commerce and business

PO-3: the inclusive outlook of the course offer a number of values based and job oriented courses ensures that students are trained into up to date.

Programme Specific outcomes

PSO-1: Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.

PSO-2: Student will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future career in business.

PSO-3: Student will learn relevant managerial accounting career skills, applying both quantitative and qualitative knowledge to their future career in business.

PSO -4: Learners will gain through systematic and subject skills within various disciplines of commerce, business, accounting, management, economics, finance, auditing and marketing.

PSO-5: Learners will be able to recognize features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.

PSO-6: Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.

PSO-7: Learners will acquire the skills like effective communication, decision making, problem solving in day to day business affairs.

PSO-8: Learners will involve in various co-curricular activities to demonstrate relevancy of foundational theoretical knowledge of their academic major and to gain practical exposure.

PSO-9: Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.

PSO-10: Learners will be able to do higher education and advance research in the field of commerce and management.

Learning Outcomes

Subject: Fundamentals of accounting

Learning Objectives

1. To understand the meaning accounting and accountancy.
2. To understand the terms used in accounting system.
3. To know how the accounting entries are posted in books.
4. To know the accounting system for non-profit organizations.

Learning Outcomes

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

1. To record the journal entries.
2. Memorize how to calculate depreciation by applying various methods.
3. Maintain the financial statements of a business entity.
4. Rectify errors in accounts.

Subject: Management Accounting

Learning Outcomes

1. To enhance the abilities of learners
2. To develop the concept of management accounting and its significance of the business.
3. To enhance the abilities of learners to analyze the financial statements.
4. To enable the learners to understand, develop and apply the techniques of management accounting in the financial decision making in the business.
5. To make the students develop competence with their usage in managerial decision making and control.
6. Apply management accounting and its objectives in facilitating decision making.
7. Analyze cost-volume-profit techniques to determine optimal managerial decisions.
8. Calculate various accounting ratios, reports and relevant data.

Subject: Business Organization

Learning Objectives

1. To develop the knowledge of business and management principles.
2. To learn decision thinking and problem skills.
3. To study effective organization and organization structure.
4. To teach a sense of responsibility and a capacity for business management.
5. To enable an awareness of the global environment in which business operate.

Learning Outcomes

After completion of this course the student would be able to –

1. Use business terms and concepts and communicating.
2. Explain the financial concepts used in making business decision.
3. Use effective communication skills to promote respect and relationship.
4. Utilize information by applying a variety of business and industry software and hardware to major business function.

Subject: Business Environment

Learn Objectives

1. To understand the concept of business environment as well as internal and external components.
2. To understand the conceptual frame work of income, saving and investment trends in the economy.
3. To understand the concept of international trade and balance of payment.
4. To understand the concept of inflation and parallel economy.
5. To study about monetary policy, industrial and privatization.

Learning Outcomes

After conclusion of study the students will be able to:

1. Define various elements internal as well as external affecting business environment.
2. Explain the techniques like SWOT analysis.
3. Define the terms like inflation, GDP, etc.
4. Define the consequences with regard to BOP.

Explain the economic trends and effect of Govt policies as LPG

Subject: Business Economics

Learning Objectives

1. Students will demonstrate their knowledge of the fundamental and technical concepts of economics.
2. Students will apply the basic theories of economics in critical thinking and problem solving.
3. Students will be able to identify and use economics terminologies in oral and written communications.
4. Students will be able to make decisions wisely using cost-benefit analysis.
5. Students will demonstrate an understanding of their personal interests, abilities, strengths, weaknesses as they pertain to professional career fields.
6. Students will demonstrate a basic understanding of career options available to them and will and establish career objectives.

Subject: Advanced Accounting

Learning objectives

The module aims at helping the students to understand:

1. Difference between installment and hire purchase.
2. How to maintain books of recording under hire purchase installment method.
3. What is royalty account?
4. Recording entries of joint venture account.
5. What are dependent and independent branch.

Learning outcomes

1. Student can able to make necessary journal entries in the books of record under Hire purchase method.
2. Able to maintain royalty and joint venture accounts.
3. Easily examine the dissolution of partnership.
4. Easily can prepare the journal entries of amalgamations & sale of partnership firms.

Subject: Corporate Accounting

Learning Objectives

1. The main objective of this subject to provide the knowledge of companies, Shares and regulatory of companies.
2. This subject describes the pattern of final accounts of the company.
3. It provides the knowledge of issue of shares and issue of debentures etc.
4. It also provides the methods of valuation of goodwill and shares.
5. This subject also differentiate profit and loss prior period to incorporation and post incorporation.

Learning Outcomes

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

1. Learn about the journal entries of issue of shares and issue of debentures.
2. To know about the meaning of companies and working style of companies.
3. Know about the final accounts of the companies.
4. Learn about the valuation method of shares and goodwill and measurement of performance of companies.
5. Work with profit prior to incorporation and post incorporation profits in company's accounts.
6. Learn about the concept of sources of redemption of debentures and redemption of preference shares.

Subject: Business Statistics

Learning objectives

1. To Estimate the mean and standard deviation of the marginal distribution of the response variable and use this information to inform a business decision,
2. Obtain a point estimate for the variance and standard deviation of the conditional distribution of the response variable given a value for the predictor
3. To make them aware about confidence interval for the slope of the regression line,
4. To make them aware about an interval estimates for the mean of the conditional distribution of the response variable given a value for the predictor and use this information to inform a business decision
5. To Construct a prediction interval for the response given a value of the predictor and use this information to inform a business decision,
6. Students will learn to Fit a simple linear regressions model and interpret the slope and intercept (when appropriate),

Subject: Cost Accounting

Learning Objectives

1. To make aware about cost structure and cost elements.
2. To understand various techniques and methods of cost accounting.
3. To understand various aspects of material control & wastage.
4. To understand various aspects of labor control.
5. To understand classification of overheads & methods of absorption.
6. To understand the features of a cost-sheet & determining tender price.

Learning outcomes

After conclusion of study the students will be able to:

1. Define the various components of total cost of a product i.e. direct & indirect cost and fixed & flexible cost.
2. Determine various levels of material i.e. reorder level, minimum level, maximum level & EOQ for managing working capital.
3. Use methods of time-keeping & time-booking and manage idle & overtime.
4. Define the features of overhead or indirect cost of production and basis of allocation and apportionment.
4. Use cost-sheet to compute unit cost of product.
5. Determine basis for computing tender price of a product.

Income Tax (Semester)

Learning Outcomes

- To enable the students to identify the basic concepts, definitions and terms relating to
Income tax
- To enable the students to know the difference between direct taxes and indirect taxes.
- To enable the students to determine the residential status of an individual i.e. Resident, Non-Resident and Not ordinary resident and scope of total income of an Individual.
- To enable the students to compute income under various heads namely income from salaries, house property, business/profession, capital gains and income from other sources

To enable the students to impart knowledge about the Indian Income tax act, 1961