

# **B.COM - COURSE OUTCOMES**

## **B.COM SEM-I COURSE OUTCOME:**

### **I) Accountancy and Financial Management - I**

1. Learners will be able to explain the Accounting Standards
2. Learners will be able to compare FIFO System with Weighted Average Inventory System
3. Learners will be able to identify manufacturing account transactions and trading account transactions.
4. Learners will be able to solve Hire Purchase System
5. Learners will be able to classify departmental transactions

### **II) Commerce-I**

1. Students will become familiar with the concept of business and business objectives.
2. Develop understanding about business environment and its analysis.
3. Understand the process of business planning and business promotion.
4. Gain insight about concept of entrepreneur.
5. Create awareness about entrepreneurship training and development centres in India.

### **III) Business Economics – I**

**On successful completion of this course, the learner will be able to:**

1. Definition of Economics and scarcity
2. Construction and reading of a graph and Definition and calculation of opportunity cost
3. Definitions of demand and supply and the graphing of each and law of demand
4. Difference between a change in demand and change in quantity demanded
5. Definition, calculation, and determinants of price elasticity of demand
6. Definition and calculation of income elasticity of demand
7. Definition and calculation of cross elasticity of demand
8. Relationship between price, average revenue, and marginal revenue
9. Definition, calculation, and graphical representation of total physical product, marginal physical product. Isoquants and theories of production
10. Reasons for Economies and Diseconomies of Scale, Creation of long-run average total cost curve and Reasons for economies and diseconomies of scale
11. Various types of costs and production costs analysis
12. Determining profit maximization and loss minimization using total revenue and total cost (BEP)

### **IV) Business Communication – I**

1. Learners will be able to synthesise various communication skills such as oral, listening, reading and writing so as to be better communicators in the business world.

2. Learners read and understand the basic communication aspects such as formal mail drafting, letter drafting, leadership and motivational concepts.
3. They will be able to prepare for successful careers that meet the global industrial corporate requirement.
4. Provides an environment for learners to work on multidisciplinary projects as a part of different teams to enhance their team building capabilities like leadership and motivation and they can demonstrate the same in real world situations.
5. They will gain a practical understanding of business etiquette, ethics and codes of conduct.
6. They will learn of the usage, advantages and disadvantages of modern forms and channels of communication.

## **V) Environmental Studies I**

1. Learners are able to understand various environmental problems wrt to the basic components of the environment including resources, sustainability, population dynamics, urban issues & mapwork
2. Helps the learners to take up responsibility & strive hard for a better environment
3. Gives an idea of Sustainable Development in order to conserve resources.
4. Assist in overall preservation, conservation of environment & resources, to combat with existing environmental problems & avoid reckless exploitation.

## **VI) Mathematical and Statistical Techniques – I**

1. Learners will be able to understand concepts of shares and mutual funds and analyse related problems.
2. Learn how to apply a particular statistical tool on the data and variables under consideration and apply various data types using various statistical techniques.
3. Learn the concepts of permutation and combination, L.P.P
4. Learners will be able to understand and apply the concepts of decision theory.

## **VII) Foundation Course – I**

1. Learner will understand basic schedules and articles which are laid by constitution to protect various groups of society and understand their difficulties and fight against exploitation towards them.
2. Learner will understand to become responsible and mature citizens of society and work for overall benefits.
3. Learners will understand the core concepts of preamble and features of constitutions.
4. Learners will also understand and follow their fundamental duties. They will get to know various forms of government and their working procedures.

## **B.COM SEM-II COURSE OUTCOME:**

### **I) Accountancy and Financial Management - II**

1. Learners will be able to explain single entry system of bookkeeping
2. Learners will be able to compare dependent branch accounting with independent branch accounting.
3. Learners will be able to identify consignment transactions
4. Learners will be able to calculate fire insurance claim

### **II) Commerce-II**

1. Understand the concept of Service, Marketing Mix for services and Service strategies.
2. Comprehend the concept of Retailing, Trends in retailing, Retail format and current scenario in retailing.
3. Familiarize with the recent trends in service sector.
4. Learn the concept and trends in E-Commerce.

### **III) Business Economics - II**

On successful completion of this course, the learner will be able to:

1. Understand Characteristics of Perfect Competition market structure and pricing in the market.
2. Learn Characteristics of Monopoly market structure and pricing in the market
3. Learn Characteristics of Monopolistic Competition market structure and pricing in the market
4. Understand Characteristics of Oligopoly market structure and pricing in the market
5. Learn Pricing strategies
6. Understand Capital budgeting using numerical

### **IV) Business Communication-II**

1. Learners will be able to read, understand, analyze and interpret formal documents such as reports, notices, agenda, resolutions and letters of trade, inquiry, complaints, sales.
2. Learners will understand group communication and dynamics.

### **V) Environmental Studies II**

1. Learners get an insight of waste management, agricultural productivity, industrial pollution.
2. Green consumerism and green business are upcoming fields of interests which students can learn about.
3. Helps learners to explore the field of tourism with more importance of ecotourism.

4. Makes the learners aware about legal and statutory requirements for better environment management.

## **VI) Mathematical and Statistical Techniques – II**

1. Learners will get knowledge of interest, annuity, concepts of regression and correlation.
2. They will be able to understand concept of derivatives and apply them in various problems.
3. Knowledge about various Probability distributions will be obtained.
4. Learners will understand Time series, Index number.

## **VII) Foundation Course – II**

1. Learners will be able to understand the Diversity of Indian society, Disparities faced by economically, socially weaker sections of the society, problems that are being faced by the women in the society, Rights and Duties of citizens of India, significant aspects in Indian political system.
2. Learners will understand basic schedules and articles which are laid by the constitution to protect various groups of society and understand their difficulties and fight against exploitation towards them.
3. Learners will understand to become responsible and mature citizens of society and work for overall benefits.

## **B.COM SEM-III COURSE OUTCOME:**

### **I) Accountancy and Financial Management III**

1. To familiarize the learners with the fundamental aspects of Partnership final accounts with attributes of admission, retirement and death of a partner.
2. To introduce the basic concepts, functions, process, techniques of Piecemeal Distribution of Cash.
3. To give a comprehensive overview of Amalgamation and Conversion of a Partnership firm.

### **II) Commerce III**

1. To familiarize the terms, concepts, evolution and approaches to Management
2. To learn about planning, decision making, organizing, delegation, leadership, motivation and effective communication
3. To learn control systems and techniques of controlling in management

### **III) Business Economics III**

1. Business Economics in Semester III covers the important aspects of Macroeconomics & related theories.
2. An introduction to the basic analytical tools of macroeconomics to evaluate macroeconomic conditions such as inflation, unemployment, and growth.
3. The aim is to provide a clear explanation of many aspects of aggregate economic variables to inspire a consistent way of thinking about key macroeconomic phenomena.
4. The course intends to familiarize the commerce students with basic concepts of macroeconomics and with certain common features of economic occurrence in the real world.

### **IV) Advertising I**

1. Understanding of the fundamentals of advertising, its historical background and different types.
2. Economic, social and regulatory aspects of advertising
3. Students are shown the practical ads through print and television ads to enable them to understand the practices in the ad world.
4. Awareness about planning and creativeness in making the advertisements along-with the media and agencies which help in preparing and placing the ads
5. Students get the practical assignments and create the ads.

### **V) Management Accounting**

1. The learners will understand the practical application of various financial analysis tools
2. Apply the financial tools in evaluation of the various targets achievable in future.

3. The course will make the students employable as Finance Manager in the field of Accounting and Finance.

## **VI) Business Law -I:**

1. Demonstrate an understanding of the Legal Environment of Business.
2. Identify the fundamental legal principles behind contractual agreements.
3. Apply basic legal knowledge to business transactions.
4. Communicate effectively using standard business and legal terminology.
5. The relevance of business law to individuals and businesses and the role of law in an economic, political and social context.

## **VIII) Foundation Course III:**

1. Develop a basic understanding about issues related to human rights violations, ecology and urban- rural disparities
2. Gain an overview of significant skills required to address competition in career choices  
Appreciate the importance of developing a scientific temper towards technology and its use in everyday life.

## **B.COM SEM-IV COURSE OUTCOME:**

### **I) Accountancy and Financial Management IV**

1. To familiarize the learners with the fundamental aspects of Company accounts with attributes of types of companies, formation of companies, issue of shares and debentures with the provisions of Indian Companies Act 1956.
2. To introduce the basic concepts, functions, process, techniques and provisions for Redemption of Preference shares and Debentures.  
To give a comprehensive overview of Profits prior to incorporation and its accounting treatment.

### **II) Commerce IV**

1. To acquaint the learners with the basic concepts of Production Management, Inventory Management & Quality Management.
2. To provide basic knowledge about Indian Financial Systems.
3. To update the learners with the recent trends in Finance
4. To acquaint the learners in financial planning decisions

### **III) Business Economics IV**

1. Business Economics in Semester IV covers important aspects of Public Economics.
2. Public Finance Issues are central to economic and Political discourse worldwide, as one of the primary functions of government is to generate resources from its people to spend money for improving the lives of its people.
3. The primary objective of this course is to provide students with the tools to understand the underlying concepts and practical tradeoffs entailed in Public finance policy alternatives.
4. Discussion of the Union budget and other important concepts in the classroom helps students in understanding the evaluation and analytical methods as well.

### **IV) Advertising II**

1. To highlight the role of advertising for the success of brands and its importance within the marketing function of a company.
2. It aims to orient learners towards the practical aspects and techniques of advertising.
3. It is expected that this course will prepare learners to lay down a foundation for advanced post-graduate courses in advertising

## **V) Auditing**

1. The learners will understand the importance of Financial Statements, the users of those statements, importance of an error free financial statement for a company, how the Auditing is done by an Auditor to identify those errors and frauds.
2. If the learners wish to take up any further career in Finance or if they want to pursue further studies in Finance like Chartered Accountant then this course will be very useful to them where they can demonstrate the same practically.

## **VI) Business Law-II**

1. To demonstrate an understanding of the Legal Environment of Business.
2. To identify the fundamental legal principles behind contractual agreements.
3. To apply basic legal knowledge to business transactions.
4. To communicate effectively using standard business and legal terminology.
5. To understand the relevance of business law to individuals and businesses and the role of law in an economic political and social context and the meaning of Intellectual property rights

## **VII) Foundation Course IV**

1. Students will be able to acquire knowledge about different contemporary rights of citizens.
2. Students will be able to understand different approaches to ecology.
3. Students will be able to describe different modern technologies, features and its application.
4. Students will be able to acquaint themselves with various competitive exams and prepare for the same.



## **B.COM SEM-V COURSE OUTCOME:**

### **I) COMPUTER SYSTEMS & APPLICATIONS-I**

1. The learners will become computer literate and will be able to access, create, save and manage documents and spreadsheets
2. They will gain a comprehensive understanding of the different network components.
3. Demonstrate a basic understanding of computer hardware and software.
4. Develop an understanding on how the internet works and its related terminologies.
5. Gain an understanding on the importance of security, privacy, and ethical issues as they relate to various cybercrimes.
6. They will gain an understanding on the importance of databases, and will be able to create, manage and query using MySQL.
7. They will be proficient in using Ms-Excel and its functions like financial, statistical and mathematical like FV, PV, PMT, PPMT, MAX, MIN, MOD, SUM, COUNT, AVERAGE etc.
8. They will be able to create reports using Data Analysis tools like Sorting, Subtotal and Pivot Tables.

### **II) DIRECT AND INDIRECT TAXES PAPER – I**

1. To know the definition of important terms, residential status, taxable and exempted income
2. To understand – deductions from total income and overall computation of taxable income
3. To be able to ascertain the residential status of an individual and compute the taxable income of an individual.

### **III) COMMERCE V – MARKETING**

1. After studying the subject, students will understand the Marketing strategies and Marketing decisions of a firm to survive, gain competitive advantage and compete effectively in the Industry.

### **IV) EXPORT MARKETING - I**

1. Learners should be able to explain the importance and other crucial aspects of Export Marketing
2. Learners should be able to discuss the export marketing framework applicable international level

3. Learners should be able to list various schemes made available by government to Indian exporters

## **V) COST ACCOUNTING**

1. Learners will be able to relate the basic concepts and processes used to determine product costs
2. Learners will be able to classify the cost
3. Learners will be able to compare the cost accounting with financial accounting
4. Learners will be able to reconcile cost sheet with financial statement.

## **VI) FINANCIAL ACCOUNTING**

1. Understand in a better way where to Invest Money in Debentures or in Equity Shares.
2. Read, understand, interpret and analyze the Financial Statements of Companies.
3. Understand the causes & Effects of Internal Reconstructions.
4. Understand the legal & accounting aspects of Buy Back of Shares.
5. Understand the importance & effects of ethical behavior of Accountants in the society.

## **VII) BUSINESS ECONOMICS - V**

1. To understand the basic characteristics of economic development and growth of Indian economy
2. To analyze new economic policies (privatization, liberalization and globalization) in India
3. To Understand agriculture as the foundation of economic growth and development.
4. To Understand Industrial scenario of Indian Economy
5. To learn and understand Indian banking scenario, Money market and functioning of capital market in India.

## **B.COM SEM-VI COURSE OUTCOME:**

### **I) COMPUTER SYSTEMS & APPLICATIONS-II:**

1. The learners will become computer literate and will be able to access, create, save and manage documents and spreadsheets
2. They will gain a comprehensive understanding of the E-Commerce landscape, current and emerging business models, and the technology and infrastructure underpinnings of the business.
3. They will gain an understanding on the importance of security, privacy, and ethical issues as they relate to E-Commerce.
4. They will be proficient in using Ms-Excel and its advanced operations like graphical representations and data analysis tools like filters, scenarios etc.
5. They will be able to create projects in Visual Basic Programming Language.

### **II) DIRECT AND INDIRECT TAXES PAPER – II**

1. To know the definition of important terms, GST Framework, Registration under GST
2. To understand – input tax credit, the levy and collection of tax and determine value of taxable supply
3. To be able to ascertain the value, time and place of supply and determine tax liability under GST

### **III) COMMERCE VI - HUMAN RESOURCE MANAGEMENT**

1. After studying the topics given in the syllabus, the students will be able to understand the scope and significance of Human Resource Management in an organization to achieve organizational goals collectively

### **IV) EXPORT MARKETING - II**

1. Learners should be able to identify how marketing tools and techniques can be used to promote trade overseas
2. Learners should be able to find what factors influence the pricing strategies and distribution of goods and services to be exported out of India
3. Learners should be able to explain various financial means available to exporters to receive and make payments in export marketing.
4. Learners should be able to list the various documents required to be submitted by the exporters while exporting goods.

## **V) COST ACCOUNTING**

1. Learners will be able to compare the Integrated System with Non-Integrated System.
2. Learners will be able to analyze and evaluate the information of cost ascertainment, planning, control and decision making.
3. Learners will be able to solve problems related to contract costing and process costing.
4. Learners will be able to explain the concepts of standard costing and marginal costing.

## **VI) FINANCIAL ACCOUNTING**

1. Understand Amalgamation, Absorption & External Reconstruction Theory as well as Practical Application.
2. Read, understand, interpret and analyze the Financial Statements of Limited Liability Partnership (LLP)
3. Understand Underwriting of Shares & Debentures.
4. Understand the legal & accounting aspects of Liquidation of Companies.
5. Understand the Accounting of Foreign Currency Transactions – Foreign Branches as per AS 11

## **VII) BUSINESS ECONOMICS - VI**

1. To understand the basic characteristics of economic development through international trade
2. To identify the basic difference between inter-regional and international trade, and explain the various international trade theories.
3. To understand the basic concept of international trade.
4. To know about the importance of maintaining equilibrium in the balance of payments and suggests suitable measures to correct disequilibrium as well.
5. To gain knowledge on foreign exchange market and its effects.
6. To explain the broad features of international financial institutions and WTO with reference to India