# **B.Com (CA) (Regular)**

# **Program Outcome:**

- 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.

# **Program Specific Outcome:**

- The students can get the knowledge, skills and attitudes during the end of the B.com degree course.
- By goodness of the preparation they can turn into a Manager, Accountant, Management Accountant, cost Accountant, Bank Manager, Auditor, Company Secretary, Teacher, Professor, Stock Agents, Government employments and so on.,
- Students will prove themselves in different professional exams like C.A., C S, CMA, MPSC, UPSC. As well as other coerces.
- The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day to day business activities.
- Students will gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication, computer.
- Students can also get the practical skills to work as accountant, audit assistant, tax consultant, and computer operator. As well as other financial supporting services.



- Students will learn relevant Advanced accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
- Students will be able to do their higher education and can make research in the field of finance and commerce.

## **Course Outcomes:**

#### I- YEAR

## **Financial Accounting:**

To enable the students to learn principles and concepts of accountancy. Students are enabled with the Knowledge in the practical applications of accounting. The student will get thorough knowledge on the accounting practice prevailing in partnership firms and other allied aspects. The student will get thorough knowledge on the technical expertise in maintaining the books of branch and departmental accounting. To encourage the students about maintaining the books of accounts for further references.

#### **Business Mathematics**

The objective of this course is to teach the mathematical concepts and principles of multivariate calculus, and matrix algebra, differential equations and their applications in business and economics. The course involves concept understanding, problem formulation and solution, graphing, and computer application.

#### **Business Law**

This course acquaints students with the business law and its various types. After undergoing the course, the student will be having sufficient knowledge of law related to Indian Contract Act 1872, Limited Liabilities Partnership Act, 2008, Consumer Protection Bill 2018- Main Provisions and Foreign Exchange Management act 2000 with (second Amendment) Regulations 2003 (FEMA)

#### **Business Organisation and Communication**



Understand about business organization concept and understand about Forms of Business Organization. To become familiar with the main aspects involved in creating a comprehensive Communications Plan for an organization. Fine tune the ability to deal with human communication-driven problems or challenges Gain an understanding of the rules and norms that should govern any organization Appreciate the legal aspects inherent in creating and then operating an organization. Become familiar with a number of major organizational communication gain an understanding about. Technology and Business Communication - Role, effects and advantages of technology in Business Communication.

#### **Micro Economics**

To make students aware of the basic economic concepts and theories of economics. Develop the conceptual foundations and analytical methods used in micro economics. Familiarize the students with the basics of consumer behavior, behavior of firms and market equilibrium. To develop among students the ability to understand and appreciate the economic theories and their application in real economic life.

#### **Macro Economics**

To provide a systematic introduction to main stream approaches to the macroeconomics. To stimulate awarerness on macroeconomic challenges and policy management in progressive nations. To develop the ability for objective reasoning about macroeconomic issues.

#### Fundamentals of computer and PC software

To make students familiar with computer environment & operating systems. To introduce students with accounting packages like tally. To develop skill and knowledge among students in applications of internet in education of commerce.

## **Desktop Publishing and Multimedia**

At the end of this course, student is expected. Understand the fundamentals of DTP and multimedia. Learn core concepts of DTP. Understand the working and use of page Maker.



# Hindi Language and Moral values

To enable the learner to communicate effectively and appropriately in real life situation. To use Hindi effectively for study purpose across the curriculum. To develop interest and appreciation of literature. To develop and integrate the use of the language skills i.e. Reading, Listening, Speaking and Writing.

## **English language**

To enable the learner to communicate effectively and appropriately in real life situation. To use English effectively for study purpose across the curriculum. To develop interest and appreciation of Literature. To develop and integrate the use of the four language skills i.e. Reading, Listening, Speaking and Writing.

# **Entrepreneurship Development**

To enable the students aware about the business and business environment. To develop entrepreneurial awareness among students. To motivate students to make their mind set for thinking entrepreneurship as career.



## II- YEAR

# **Corporate Accounting**

To make the students understand the statutory provisions regarding preparation of final accounts of companies. Evaluate the different situations of capital issue to public like issue at premium, issue at discount, forfeiture of shares etc. Understand the various types of capital structure of the company and their representation in the balance sheet. Demonstrate an understanding about the profits of the company and their division. Understand the valuation of shares and goodwill and prepare financial statements accordingly. Develop the ability to prepare consolidated accounts for a corporate group. To help the students understand the techniques of restructuring and liquidating the corporate entities.

# **Cost Accounting**

To make the students familiar with cost accounting concept, importance and future uses in the organization in practical aspects. To acquaint the students how to analysis overhead costing, codification of overheads and implemented in the organization. The main objective of this session is to make students them understand the concept and application of Contract costing, Job costing, Operating costing, process costing, Reconciliation of cost, Financial account, Marginal costing, cost audit.

# **Principle of Statistics**

Knowledge in statistics provides you with the necessary tools and conceptual foundations in quantitative reasoning to extract information intelligently from the given data. the objective of this course is to familiarize students with the basic statistical tools used in summarize and analyze quantitative information for decision making. The student is expected to be equipped with the tools of processing and description of statistical data.

## **Principle of Management**

To help the students gain understanding of the functions and responsibilities of managers. To provide them tools and techniques to be used in the performance of the managerial job. To enable them to analyze and understand the environment of the organization. To help the students to develop cognizance of the importance of management principles. Cover the basic concepts of management. identify the key competencies needed to be an effective manager. Provide the students with the capability to apply theoretical knowledge in simulated and real-life settings. Develop the students' ability to work in teams.

## **Indian Company Act**

Minimum standard of business integrity and conduct in promotion and management of companies. Full and fair disclosure of all reasonable information relating to the affairs of the company. Effective participation and control by shareholders and the protection of their legitimate interests. Enforcement of proper performance of duties by company management. Powers of intervention and investigation into the affairs of companies where they are managed in manner prejudicial to the interests of the shareholders or to the public interest.

#### **Banking and Insurance**

To become aware of the principles and theories of Banking and Insurance so that a clear understanding of concepts, structures and processes under both the domains can be achieved. To understand the working of Banking Organizations, it's Governance, and the facilities provided by Banks to consumers like Cheques, transferring funds, creating deposits etc. To make oneself known about Insurance Organizations, their working and the rules governing them. To become aware of situations where Insurance providers may not accept to settle claim. These situations could either arise due to negligence, Misrepresentation etc. Exposure to Banking and Insurance products.



## **Internet and E-Commerce**

Understand the concept of internet Logically observed and experienced the main activities of E-Commerce. Learned and evaluated about the various components of E-Commerce. Conceptually learned the concept of online shopping and models of Electronic market. Thoroughly learned the concepts of instant messaging and Electronic Data Exchange.

## **Relational Database Management System**

Describe the fundamental elements of relational database management systems o Explain the basic concepts of relational data model, entity-relationship model, relational database design, relational algebra and SQL.

#### **Hindi Language and Moral values**

To enable the learner to communicate effectively and appropriately in real life situation. To use Hindi effectively for study purpose across the curriculum. To develop interest and appreciation of literature. To develop and integrate the use of the language skills i.e. Reading, Listening, Speaking and Writing.

#### **English Language**

Develop their intellectual, personal and professional abilities. Acquire basic language skills (listening, speaking, reading and writing) in order to communication with speakers of English language. Acquire the linguistic competence necessarily required in various life situations/different professions. Develop their awareness of the importance of English as a means of international communication. Develop positive attitude towards learning English.



## **Environmental Studies**

To understand the variable eco-bio diversity of our planet. To understand the different important processes associated with the evolution and sustainability of life on earth. To learn the importance of wildlife protection and its significance for our food chain. To learn and understand the different aspects related to pollution and pollutants, their prevention and safety measures against them. To learn the basic concepts and importance of disaster, it's forms and types and disaster management.



## III- YEAR

#### **Indirect Taxes**

Understand the basic principles underlying the Indirect Taxation Statutes (with reference to GST, Central Excise Act, Customs Act, Service Tax, Value Added Tax, and Central Sales Tax). Compute the assessable value of transactions related to goods and services for levy and determination of duty liability Identify and analyze the procedural aspects under GST. Learn the requirements of filing of return and assessment process.

#### **Income tax law and Practice**

Describe the different entities subject to tax and reporting requirements. Distinguish sources of income, exempted income. To compute taxable income and tax liability of an individual. To use of various deductions to reduce tax liability. To make students to understand the real life situations involving taxation and to equip them with techniques for taking tax-sensitive decisions. Students will learn how to file e-return.

## **Auditing**

Differentiate between auditing and accounting. Explain the types of audits. identify the five components of internal control. Describe how information technology affects internal control. Explain methods used to obtain an understanding of internal control. Determine the appropriate audit report for a given audit situation. Outline the major practical provisions of the Statements on Auditing Standards (SASsAUs) and Auditing Standards (ASs) of the Public Company Accounting Oversight Board (PCAOB) not previously covered. Discuss the reporting requirements for comparative statements. Describe the situations in which special reports are prepared.



## **Management Accounting**

To familiarize the students with various principles and Techniques of Management Accounting. Enable them acquire skills needed to analyze and interpret the performance of the firm thru preparation of financial statement. To make students apply accounting ratios to extract the financial performance of the firm. To enable them to know the change in financial position through preparation of fund flow and cash flow analysis. To understand the Break Even Level in volume and units to make managerial decisions competently on cost volume and profit.

## **Public Finance**

The aims of this course are to introduce basic concepts of public finance, particularly in the context of macroeconomics policies, to the students. This course will provide students relevant theoretical methods to analyze government public finance policies. The course will emphasize on application of advanced macroeconomic to public finance

#### **Financial Management**

To enable the students to acquire the knowledge of corporate finance. To give understanding to the students the various areas of corporate finance. To develop knowledge of sources of finance and its management. To give insight into financial decisions relating to capital structure, working capital, dividend decisions etc.



# **Principles of Marketing**

Students will be able to understand the role of marketing in organizations. Students will be able to select target segment with the help of STP. Students will be able to measure marketing and customer orientation of organizations. Students will be able to measure customer life time value. Students will be able to understand the marketing mix for an organization. Students will be able to do segmentation with the help of cluster analysis. Students will be able to assess positioning with the help of MDS. Student will be able to assess the effectiveness of social media and mobile marketing.

## **International Marketing**

Analyze the environmental variables that influence international marketing. Describe about the Product Planning for International Market Product designing, International pricing. Describe the strategies and tactics, that can lead to successful international marketing. Discuss the more typical management decisions and problems faced, highlighting those peculiar to the international arena Understand how managers perform the functional tasks that constitute international marketing such as marketing intelligence and "mix" adaptations. Analyze a real-world case study involving complicated international marketing issues and provide recommendations in both written form and in the form of a group presentation. Know about the Indian Import & Export policy.

#### **E-Commerce and Marketing**

Logically observed and experienced the main activities of E-Commerce. Learned and evaluated about the various components of E-commerce. Conceptually learned the concept of online shopping and models of Electronic market. Thoroughly learned the concepts of instant messaging and Electronic Data Exchange. Learned the concepts of E-CRM and ERP.



## **Financial Market and Investment Management**

Student's familiarization with regards to structure, organization and working financial system in India. Develop knowledge and understanding of the stock market and its functioning India. Equip them to understand the importance and contribution of Foreign Direct Investment in India. Understand the evolution of the structure and constituents of the Indian Financial System. It provides inputs to the students about the apex bodies (Securities and Exchange board of India, Reserve bank of India)- its workings and regulations. Familiarization with the constituents of the financial system.

#### **Web Designing**

Define the principle of Web page design. Define the basics in web design. Visualize the basic concept of HTML. Recognize the elements of HTML. Introduce basics concept of CSS. Develop the concept of web publishing

## **Digital Marketing**

Articulate and demonstrate a basic understanding of basics of Digital Marketing. Student will also understand Electronic business models.

#### **Hindi Language and Moral values**

To enable the learner to communicate effectively and appropriately in real life situation. To use Hindi effectively for study purpose across the curriculum. To develop interest and appreciation of literature. To develop and integrate the use of the language skills i.e. Reading, Listening, Speaking and Writing.



## **English Language**

Develop the linguistic competence that enables them to be aware of the cultural, economical and social issues of their society in order to contribute in giving solution. Develop the linguistic competence that enables them, in the future, to present and explain the basic concepts and issues. Develop the linguistic competence that enables them, in the future, to present the culture and civilization of their nation and disseminate the knowledge acquired by them. Benefit from English-speaking nations, in order to enhance the concepts of international cooperation that develop understanding and respect of cultural differences among nations. Acquire the linguistic bases that enable them to participate in sharing the scientific and technological advances from different parts of the world.

# **Basics of Computer & Information Technology**

Understand the fundamentals of information technology, including the Internet, the Web, connectivity and mobility. Understand the functionalities of the basic components of computer hardware and software, mobile devices and apps. Be able to utilize software applications in practical activities in daily life. Be able to identify security and privacy threats in digital environment. Understand the social, legal and ethical impact of computing on society in the information age.

