

**PROGRAMME SPECIFIC OUTCOMES
AND
COURSE OUTCOMES
OF
B.COM HONOURS IN
ACCOUNTING AND FINANCE
PROGRAMME**

Programme Specific Outcomes
For the students graduating with the Degree B.Com (Honours) in
Accounting and Finance

Financial Accounting:

- a) To enable the students to learn principles and concepts of Accountancy.
- b) Students are enabled with knowledge in the practical applications of accounting.
- c) To enable the students to learn the basic concepts of Partnership Accounting and allied aspects of accounting.
- d) The student will get through knowledge on the accounting practice prevailing in partnership firm and other allied aspects.
- e) To find out the technical expertise in maintaining the books of accounts.
- f) To encourage the students about maintaining the books of accounts for further reference.

Marketing and Salesmanship:

- a) This course enables the students, the practical knowledge and the tactics in the marketing.
- b) To study and critically analyse the basic concepts and trends in marketing.
- c) To aware of the recent changes in the field of marketing.

Computer concepts and applications:

- a) To make students familiar with computer environment & operating system.
- b) To introduce students with accounting packages like tally.
- c) To develop skill and knowledge among students in application of internet in education of commerce.

Business Mathematics and Statistics:

- a) To use and understand useful functions in business as well as the concept of EMI.
- b) To understand the different concept of population and sample and to make students familiar with calculation of various types of average and variation.
- c) To learn the applications of matrices in business.
- d) To understand the students to solve LPP to maximize the profit and to minimize the cost.
- e) To use regression analysis to estimate the relationship between two variables and to use and to use frequency distribution to make decision.
- f) To understand the techniques and concept of different types of index numbers.

Business Environment and Entrepreneurship:

- a) To make the students aware about the Business and Business Environment.
- b) To develop entrepreneurial awareness among students.
- c) To motivate students to make their mind set for thinking entrepreneurship as career.

Banking and Finance:

- a) To familiar the students with the fundamentals of banking and thorough knowledge of banking operations.
- b) To build up the capability of students for knowing banking concepts and operations.
- c) To aware the students about financial structure, system and the basic principles of financial discipline and decisions.
- d) To make understandable to the students regarding the new concepts introduced in the banking system.
- e) To make the students aware about the Primary and Secondary market operations and basic analytical tools for the measurement and comparison of performances of different investment options and opportunities.

Department of Commerce
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Course Outcomes
SEM – I & II

SEM	Course ID	Title Course Learning Outcome	Course Learning Outcome on completion of this course, the students will be able to
I	CC 1	C1T: Financial Accounting and C1P: Practical	Students will get sufficient knowledge in the basic accounting system, conceptual knowledge of financial accounting and to impart skills for maintaining accounts, its principles, standard norms etc. and practical knowledge through computerized accounting processes.
	CC 2	C2T: Business Law	It provides basic knowledge and ideas of mercantile laws with case study.
	GE 1	GE 1T: Micro Economics	To acquaint the students with the concept of Micro Economics dealing with consumer behaviours, demand and supply of the market, different types of production cost and competition, cost behavior of firms etc.
	AECC 1	English MIL	It imparts basic communication skills and writing reports, drafts, letters, notice etc.
II	CC 3	C3T: Corporate Accounting	This subject helps the students to get sufficient knowledge and skills in company accounts, processes company final accounts and balance sheet, cash flow statement as per Company Act 2013.
	CC 4	C4T: Corporate Laws	It imparts knowledge about company laws as per Company Act 2013.
	GE 2	GE 2T: Macro Economics	Students get the knowledge of Income, Savings, Investment, National Income determination, Foreign Trade.
	AECC 2	ENVS	Adequate awareness about environmental problems, conservation of resources, National and International policies to control environment problems with project work.

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Course Outcomes (continued)
SEM – III & IV

SEM	Course ID	Title Course Learning Outcome	Course Learning Outcome
III	CC 5	C5T: Human Resource Management	Students get knowledge of human resource objectives, planning, Man power development, Recruitment, Placement, Promotion, Compensation, Labour Turnover etc.
	CC6	C6T: Income Tax Law and Practice C6P: Practical	It provides adequate knowledge about assessment of Income from different sources, Carry forward and set-off, practical activities through computers like e-filing, GST, CGST and filling returns etc.
	CC7	C7T: Management Principles and Application	It provides basic management policies, functions, contribution by management scientist and evolution of management thoughts. Different functional activities levels of management and organization structure etc.
	GE 3	GE3T: Business Statistics GE3P: Practical	This subject provides statistical knowledge and practical ideas regarding data collection, tabulation, graphical representation and analysis of collected data through central tendency, dispersion, moments, skewness, kurtosis etc. It also gives knowledge about correlation, regression analysis, time series and index number for estimation and forecasting.
	SEC 1	SEC-1: E-Commerce SEC1P: Practical	Students get basic theory and practical knowledge about the e-commerce system, e-commerce needs and methods and practice using computers and mobile.
IV	CC8	C8T: Cost Accounting	It imparts the ideas and nature of cost accounting system, cost analysis, estimation of direct, indirect, variable, fixed and semi-variable cost. It helps in the preparation of cost sheet and estimation of cost, different types of costing system, material, labour, overhead, contract cost, job cost, cost ledger, costing final accounts and reconciliation between cost accounting and financial accounting system.
	CC9	C9T: Business Mathematics C9P: Practical	It gives a good knowledge on matrix, determinant, calculus and practical experience through using computers, problem solving etc.
	CC10	C10T: Computer Application in Business C10P: Practical	It provides a sound knowledge about application of computer for day to day activities, theoretical and practical knowledge with word, excel, power point etc.

	GE-4	Ge1T: Indian Economy	It imparts knowledge and ideas of problems of Indian Economy, remedies, different steps taken by Government for labour policy, industrial policy, international trade , export and import policy, FDI and SME, large scale industries, problems of industries, privatization banking system in India and regulation.
	SEC-2	Entrepreneurship	It provides the students a basic idea about entrepreneurship, types, features, functions, history of entrepreneurship development programme and project formulation, so that students can prepare projects for their business independently.

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Course Outcomes (continued)
SEM – V & VI

SEM	Course ID	Title Course Learning Outcome	Course Learning Outcome
V	CC11	C11T: Principles of Marketing	The main outcome of this subject is providing basic marketing system, principles, policies, functions and different theories.
	CC12	C12T: Fundamental of financial management C12P: Practical	It provides knowledge and concept of finance and business. management of finance, capital structure, cost of capital, leverage, dividend policy etc. so that students can enrich their knowledge with business finance.
	DSE-1	DSE-1: Management Accounting	Students get from this subject sound and practical knowledge about what is management accountancy and working capital management, budgetary control, marginal costing techniques, standard costing techniques and decision making process through accounting information and analysis.
	DSE-2	DSE-2: Financial Market, Institution and services	Students get ideas about Indian financial market, money market, capital market etc. , how Indian financial market operates, source of finance, financial instruments and regulatory authorities to control Indian financial market, stock exchange, SEBI, RBI etc.
VI	CC13	C13T: Auditing and Corporate Governance	It provides the students with different activities by auditors, corporate and government audit, social audit etc. It helps to acquire good ideas on corporate governance as per Indian Company Act 2013.
	CC14	C14T: Indirect Tax Laws	Students get basic and practical knowledge of Indirect tax, like GST, SGST, gift tax, wealth tax etc. and e-filing of those tax processes.
	DSE-3	DSE-3: Fundamental of Investment	It provides some necessary concepts and knowledge about investment, investment need and opportunity, different modes of investment, risk associated with investment etc.
	DSE-4	DSE-4: Business Research Method and Project Work	This subject helps the students to know about research, research methodology, data collection, uses of various software for preparation of report and comparison of collected data, analysis in a systematic way. practical knowledge of project work etc.

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