

SVD GOVT COLLEGE (W) NIDADAVOLE

Department of Commerce

(B.Com General and Computers)

Course outcomes

CBCS/SEMESTER SYSTEM (W.E.F -2021 admitted batch)

Of

I SEMESTER: FUNDAMENTALS OF ACCOUNTING-1

- : BUSINESS ORGANISATION AND MANAGEMENT**
- : BUSINESS ENVIRONMENT**
- : INFORMATION TECHNOLOGY**

II SEMESTER: FINANCIAL ACCOUNTING

- : BUSINESS ECONOMICS**
- : BANKING THEORY AND PRACTICE**
- : E-COMMERCE AND WEB DESIGNING**

III SEMESTER : ADVANCED ACCOUNTING

- : BUSINESS STATISTICS**
- : MARKETING**
- : PROGRAMMING WITH C, C++**

IV SEMESTER : CORPORATE ACCOUNTING

- : COST AND MANAGEMENT ACCOUNTING**
- :INCOME TAX**
- : BUSINESS LAW**
- : GOODS AND SERVICE TAX**

: AUDITING

:DATA BASE MANAGEMENT

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.

I Semester- FUNDAMENTALS OF ACCOUNTING

(Total Hrs of teaching -60@4hrs/wk)

Learning Outcomes:

- 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.
- Analyze 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 organizations.

SEMESTER -1 BUSINESS ORGANISATION AND MANAGEMENT

(Total Hrs of teaching -60@4hrs/wk)

Learning Outcomes:

- Understand different forms of business organizations.
- Comprehend the nature of Joint Stock Company and formalities to promote a Company.
- Design and plan to register a business firm. Prepare different documents to register a company at his own.

SEMESTER -1BUSINESS ENVIRONMENT

(Total Hrs of teaching -60@4hrs/wk)

Learning Outcomes:

- Understand the concept of 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.
- Develop the new ideas for creating good business environment.

SEMESTER-II FINANCIAL ACCOUNTING

(Total Hrs of teaching -60@4hrs/wk)

Learning Outcomes:

- Understand the concept of consignment and learn the accounting treatment of the various aspects of consignment.
- 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.

SEMESTER –II BUSINESS ECONOMICS

(Total Hrs of teaching -60@4hrs/wk)

Learning Outcomes:

- Analyze supply and demand analysis and its impact on consumer behavior.
- Apply economic models for managerial problems, identify their relationships, and formulate the decision making tools to be applied for business.

SEMESTER-II BANKING THEORY AND PRACTICE

(Total Hrs of teaching -60@4hrs/wk)

Learning Outcomes:

- Understand the basic concepts of banks and functions of commercial banks.
- Engage in critical analysis of the practice of banking law.
- Critically examine the current scenario of Indian Banking system.
- Formulate the procedure for better service to the customers from various banking innovations.

SEMESTER-III ADVANCED ACCOUNTING

(Total Hrs of teaching -60@4hrs/wk)

Learning Outcomes:

- Understand the concept of Non-profit organizations and its accounting process.
- Comprehend the concept of single-entry system and preparation of statement of affairs.
- Familiarize with the legal formalities at the time of dissolution of the firm .
- Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership.

SEMESTER- III BUSINESS STATISTICS

(Total Hrs of teaching -60@4hrs/wk)

Learning Outcomes:

- Understand the importance of Statistics in real life.
- Frame problems using multiple mathematical and statistical tools, measuring relationships by using standard techniques.
- Learn and apply the statistical tools in day life.
- Create quantitative models to solve real world problems in appropriate contexts.

SEMESTER-III MARKETING

(Total Hrs of teaching -60@4hrs/wk)

Learning Outcomes:

- Develop an idea about marketing and marketing environment.
- Understand the consumer behaviour and market segmentation process.
- Know the process of packaging and labeling to attract the customers.
- Formulate new marketing strategies for a specific new product.

SEMESTER-IV CORPORATE ACCOUNTING

(Total Hrs of teaching -60@4hrs/wk)

Learning Outcomes:

- Understand the Accounting treatment of Share Capital and aware of process of book building.
- 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.

SEMESTER-IV COST AND MANAGEMENT ACCOUNTING)

(Total Hrs of teaching -60@4hrs/wk)

Learning Outcomes:

- Understand various costing methods and management techniques.
- Apply Cost and Management accounting methods for both manufacturing and service industry.
- Analyze cost-volume-profit techniques to determine optimal managerial decisions.
- Compare and contrast the financial statements of firms and interpret the results.
- Prepare analysis of various special decisions, using relevant management techniques.

SEMESTER-IV INCOME TAX

(Total Hrs of teaching -60@4hrs/wk)

- **Learning Outcomes:**
- Acquire the complete knowledge of the tax evasion, tax avoidance and tax planning.
- 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 complications and structure.

SEMESTER-IV BUSINESS LAW

(Total Hrs of teaching -60@4hrs/wk)

Learning Outcomes:

- 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 IV-AUDITING

(Total Hrs of teaching -60@4hrs/wk)

Learning Outcomes:

- 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.

SEMESTER-IV-GOODS AND SERVICE TAX

(Total Hrs of teaching -60@4hrs/wk)

Learning Outcomes:

- Understand the basic principles underlying the Indirect Taxation Statutes.
- Examine the method of tax credit. Input and Output Tax credit and Cross Utilization of Input Tax Credit.
- Identify and analyze the procedural aspects under different applicable statutes related to GST.
- Develop various GST Returns and reports for business transactions in Tally.

BCOM- COMPUTER APPLICATION'S

Semester-1

INFORMATION TECHNOLOGY

(Total Hrs of teaching -60@4hrs/wk)

Learning Outcomes:

1. Describe the fundamental hardware components that make up a computer's hardware and the role of each of these components.
2. Understand the difference between an operating system and an application program, and what each is used for in a computer.
3. Use technology ethically, safely, securely, and legally.
4. Use systems development, word-processing, spreadsheet, and presentation software to solve basic information systems problems.
5. Apply standard statistical inference procedures to draw conclusions from data.
6. Retrieve information and create reports from databases.

7. Interpret, produce, and present work-related documents and information effectively and accurately

SEMESTER-II

E-COMMERCE AND WEB DESIGNING

(Total Hrs of teaching -60@4hrs/wk)

Learning Outcomes:

1. Understand the foundations and importance of E-commerce.
2. Define Internet trading relationships including Business to Consumer, Business- to-Business, Intra-organizational.
3. Describe the infrastructure for E-commerce.
4. Discuss legal issues and privacy in E-Commerce.

5. Understand the principles of creating an effective web page, including an in-depth consideration of information architecture

SEMESTER-III

PROGRAMMING WITH C,C++

(Total Hrs of teaching -60@4hrs/wk)

Learning Outcomes:

1. Develop programming skills.
2. Declaration of variables and constants use of operators and expressions.
3. learn the syntax and semantics of programming language.
4. Be familiar with programming environment of C and C++.
5. Ability to work with textual information (characters and strings) & arrays

SEMESTER-IV

DATA BASE MANAGEMENT SYSTEM

(Total Hrs of teaching -60@4hrs/wk)

Learning Outcomes for Database Management System.

1. Understand the role of a database management system in an organization.
2. Understand basic database concepts, including the structure and operation of the relational data model.
3. Understand and successfully apply logical database design principles, including ER diagrams and database normalization.
4. Understand Functional Dependency and functional decomposition.



